



# State Finances Audit Report of the Comptroller and Auditor General of India

for the year ended 31 March 2019



लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest

**GOVERNMENT OF TRIPURA**  
(Report No. 1 of 2020)



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## TABLE OF CONTENTS

Particulars	Paragraph(s)	Page No.
Preface		v
Executive Summary		vii
<b>CHAPTER-I: FINANCES OF THE STATE GOVERNMENT</b>		
Profile of the State	1.1	1
Basis and approach for State Finances Audit Report	1.2	1
Budgetary processes	1.3	2
Structure of Government Accounts	1.4	3
Gross State Domestic Product of Tripura	1.5	4
Fiscal Correction Path	1.6	7
Trends in key Fiscal Parameters	1.7	9
Major changes in key fiscal aggregates vis-à-vis 2017-18	1.8	12
Sources and Application of Funds	1.9	12
Buoyancy ratios	1.10	14
Resources of the State	1.11	15
Application of Resources	1.12	25
Quality of Expenditure	1.13	33
Public Account	1.14	37
Investments and Returns	1.15	40
Loans and Advances by State Government	1.16	43
Debt Management and Sustainability	1.17	43
Contingent Liabilities - Guarantees	1.18	49
Conclusion	1.19	50
Recommendations	1.20	51
<b>CHAPTER –II: BUDGETARY MANAGEMENT</b>		
Introduction	2.1	53
Budget preparation process	2.2	53
Financial Accountability and Budget Review	2.3	54
Error in preparation of budget	2.4	55
Impact of non-surrender of savings	2.5	56
Sub-optimal utilisation of budgeted funds	2.6	57
Missing/ Incomplete Explanation for Variation from Budget	2.7	57
Budgetary allocation at Primary Unit of Appropriation	2.8	58
Large and Persistent Savings in Grants/Appropriations	2.9	59
Expenditure without Budget Provision	2.10	60
Excess expenditure requiring regularisation	2.11	62
Unnecessary/excessive/inadequate Supplementary provision	2.12	63
Excessive/unnecessary/insufficient re-appropriation of funds	2.13	64
Review of selected Grants	2.14	65
Conclusion	2.15	68
Recommendations	2.16	68
<b>CHAPTER –III: FINANCIAL REPORTING</b>		
Introduction	3.1	71
Opaqueness in Accounts - Operation of Omnibus Minor Head “800-Others”	3.2	71
Parking of Funds in Bank Accounts	3.3	73

<b>Particulars</b>	<b>Paragraph(s)</b>	<b>Page No.</b>
Delay in submission of Utilisation Certificates	3.4	73
Pending DCC Bills against AC Bills	3.5	74
Timeliness and Quality of Accounts	3.6	76
Suspense and Remittance Balances	3.7	77
Accounting of transactions relating to Central Road Fund	3.8	78
Compliance with Indian Government Accounting Standards	3.9	78
Reconciliation of accounts by Controlling Officers	3.10	79
Reconciliation of Cash Balances	3.11	79
Non-submission/delay in submission of Accounts by Autonomous Bodies/ Authorities under Section 14 and 15 of CAG's DPC Act, 1971	3.12	80
Delay in submission of Accounts/Audit Reports of Autonomous Bodies	3.13	80
Follow-up on Audit Reports	3.14	81
Conclusion	3.15	82
Recommendations	3.16	82

## APPENDICES

Particulars	Appendix Number	Page No.
A brief Profile of Tripura	1.1	85
Abstract of Receipts and Disbursements for the year 2018-19	1.2	87
Statement showing funds directly released by Government of India to the State Implementing Agencies and the Non-Governmental Organisations during the year 2018-19 on various schemes/programmes outside the State Budget	1.3	90
Time Series Data on State Government Finances	1.4	91
Major ongoing capital works/projects remained incomplete up to the end of 31 March 2019	1.5	94
Excess expenditure occurred under Minor Head of account 796 and 798 for Tribal Welfare and SC Welfare by various departments during 2018-19	2.1	97
List of Grants/Appropriations with savings of more than ₹ 20 lakh and above not surrendered during 2018-19	2.2	99
List of grants indicating persistent savings of more than ₹ 1 crore during 2014-19	2.3	103
List of grants with savings of more than ₹ 20 lakh and which was 50 <i>per cent</i> of the total provision during the year	2.4	105
Expenditure incurred without budget provision and without the knowledge of the Legislature which requires regularisation	2.5	108
Creation of provision through re-appropriation without the knowledge of the Legislature and the expenditure incurred during 2018-19 requires regularisation	2.6	115
Grants with excess expenditure over budget requiring regularisation	2.7	120
Statement showing cases where supplementary provision proved unnecessary (by more than ₹ 10 lakh) during the year 2018-19	2.8	122
Statement showing grants/appropriation where supplementary provision proved excessive by more than ₹ 25 lakh resulting in savings of the same during 2018-19	2.9	124
Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 50 lakh in each service of account during 2018-19	2.10	125
Department-wise and year-wise break up of outstanding AC Bills drawn upto 31 March 2019 but remained outstanding as on 31 March 2019	3.1	136
Statement showing names of bodies and authorities, the accounts of which had not been received	3.2	139
The status of rendering of accounts to Audit, issuance of SAR and its placement in the Legislature/Council as on 31 March 2019	3.3	141



## **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 2019. 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

## 1 The Report

Based on the audited accounts of the Government of Tripura for the year ending March 2019, this report provides an analytical review of the finances of the State Government. The report is structured in three Chapters.

### Chapter 1-Finances of the State Government

*This chapter provides a broad perspective of the finances of the State, analyses the critical changes in major fiscal aggregates relative to the previous year, overall trends during the last five years, debt management of the State and key Public Account transactions, based on the Finance Accounts of the State.*

### Chapter 2- Budgetary Management

*This chapter is based on the Appropriation Accounts of the State and reviews the appropriations and allocative priorities of the State Government and reports on deviations from Constitutional provisions relating to budgetary management.*

### Chapter 3- Financial Reporting

*This chapter comments on the quality of accounts rendered by various authorities of the State Government and issues of non-compliance with prescribed financial rules and regulations by various departmental officials of the State Government.*

The Report has 18 appendices containing additional data collated from several sources in support of the audit observations.

## 2. Audit findings

### 2.1 Finances of the State Government

*The fiscal position of the State is viewed in terms of key fiscal parameters—Revenue Surplus, Fiscal Deficit and Primary Deficit. During 2018-19, the State had a Revenue Surplus of 0.28 per cent of GSDP and Fiscal Deficit was 2.65 per cent of GSDP against the projection of 3.25 per cent by XIV FC. Revenue Surplus during the year has to be viewed in the light of the fact that expenditure met out of grants-in-aid has been classified under capital head rather than revenue head in violation of government Accounting Standards. The State would have a Revenue Deficit, if the correct accounting procedure is followed.*

*The State's achievement of key fiscal projections of MTFP showed a mixed bag. While it could not achieve the projections with regard to its own tax revenue, other key parameters like non-tax revenue, outstanding liabilities to GSDP ratio and growth of GSDP improved significantly as compared to the projections made in the MTFP, as the non-tax collection and growth rate of GSDP were higher than the projections and outstanding liabilities to GSDP ratio was lower than the MTFP projection during the year. The outstanding liabilities at the*

end of 31 March 2019 were ₹15,078.81 crore and constituted 29.83 per cent of GSDP, which was within the projection in the MTFPS as well as by XIV FC (34.33 per cent) for the year.

Tax and Non-Tax Receipts of the State were below the projection of XIV FC for the year 2018-19. State's Own Resources constituted only around 18 per cent of the Revenue Receipts during 2018-19 with the Central transfers constituting 82 per cent. Grants-in-Aid from the GoI increased significantly from ₹3,830.37 crore in 2017-18 to ₹5,003.83 crore in 2018-19 due to transfer of major part of grants for Centrally Sponsored Schemes (CSS) through the State budget rather than direct release to the implementing agencies.

Revenue Expenditure accounted for 89 per cent of Total Expenditure leaving only 11 per cent for creation of assets. Capital Expenditure decreased by 17 per cent during 2018-19 over the previous year and constituted 11 per cent of the Total Expenditure.

Expenditure on Salary and Wages during 2018-19 constituted 40 per cent of Total Expenditure and 45 per cent of Revenue Expenditure. Salary expenditure increased by 9 per cent during 2018-19 over the previous year due to revision of pay of employees by the State Government.

A significant proportion of Government investment of ₹44.77 crore in two PSUs during 2018-19 was spent on payment of salaries and other benefits of the employees of the concerned PSUs rather than on productive assets.

(Chapter 1)

## 2.2 Budgetary Management

Budgetary assumptions of the State Government were not realistic during 2018-19 and despite carrying out an elaborate pre-budget exercise to bring about efficiency and transparency in budget formulation and execution, budgetary estimates were off the mark to a considerable extent, and control over the execution and monitoring of budget was inadequate.

Significant policy initiatives of the Government were not fulfilled during the year due to non-completion of the preparatory activities relating to these initiatives.

Supplementary Grants/Appropriations were obtained without adequate justification, and large amounts were expended without budgetary provision. Despite flagging this issue every year over the last several years, the State Government had not only failed to take corrective measures in this regard, but it did not also obtain legislative approval for regularization of expenditure in excess of budgetary provision.

Savings during the year accounted for about a fourth of the total budget; however, the Controlling Officers did not surrender the funds on time. Nor were proper explanations provided to the Accountant General (A&E) for variations in expenditure vis-à-vis allocations. Departments were not cautioned against persistent savings; nor were their budgets varied in accordance with their ability to absorb the allocations.

(Chapter 2)

## 2.3 Financial Reporting

*State Government permitted drawal of money from the Consolidated Fund and park in the DDOs' bank accounts, which is fraught with the risk of misappropriation of public funds and their use for unauthorized purposes. It also violates the Legislative oversight over public finances.*

*Non-submission of UCs and DCC bills by Departments for funds drawn for specific developmental programmes/projects and non-submission of accounts by Autonomous Councils, Development Bodies and Authorities was violative of prescribed financial rules and directives; these point to inadequate internal controls and reflect poorly on the monitoring mechanism of the State Government. Due to non-submission of Accounts by Autonomous Bodies/Authorities on time proper utilisation of grants and loans disbursed to those Bodies/Authorities cannot be vouched.*

*Reconciliation of Government receipts and expenditure by the Controlling Officers with the amount booked in the accounts of Accountant General (A&E) during the year 2018-19 was commendable.*

**(Chapter 3)**



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



# Chapter I: Finances of the State Government

## 1.1 Profile of the State

Tripura is the third smallest State in the North Eastern Region of India and shares a 53 km border with Bangladesh on three sides - South, West and North (*i.e.*, about 84 *per cent* of its total border). It also shares border with Assam and Mizoram. The State is spread over a geographical area of 10,491.69 sq.km. (0.32 *per cent* of the country's total geographical area) and is home to around 36,73,917 persons (0.30 *per cent* of the total population of the country) as per Census 2011. The decadal (2011-2019) growth rate of population of the State was 8.87 *per cent*, which was lower than the 11.91 *per cent* rate of growth of Special Category States (SCS), and the all India growth rate of 12.84 *per cent*.

The State has eight districts and one Autonomous District Council. It was designated as a SCS in 1969 in terms of the Gadgil formula, which ensured that 90 *per cent* of funding for centrally sponsored schemes is received as a grant from the Central Government. The per capita GSDP of the State at current prices was ₹ 1,25,639 (Advance) in 2018-19, which was lower than the all India average of ₹ 1,42,719 as well as the average of the SCS of ₹ 1,37,174.

General and financial data relating to the State are given in **Appendix-1.1**

## 1.2 Basis and Approach to State Finances Audit Report

In terms of Article 151 (2) of the Constitution of India, the reports of the Comptroller and Auditor General of India (CAG) relating to the accounts of a State are to be submitted to the Governor of the State, who shall cause them to be laid before the Legislature of the State. The State Finances Audit Report (SFAR) of the Government of Tripura for the year ended 31 March 2019 has been prepared by the CAG for submission to the Governor of Tripura under Article 151 (2) of the Constitution of India.

Accountant General (A&E) prepares the Finance Accounts and Appropriation Accounts of the State annually, from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the State Government, and the statements received from the Reserve Bank of India. These accounts are audited independently by the Accountant General (Audit), and certified by the CAG.

Finance Accounts and Appropriation Accounts of the State for the year 2018-19 constitute the core data for this report. Other sources include the following:

- a) Budget of the State for the year 2018-19 forms an important source of data – both for assessing the fiscal parameters and allocative priorities *vis-à-vis* projections, as well as for evaluating the effectiveness of its implementation and compliance with the relevant rules and prescribed procedures;

- b) Results of audit carried out by the Office of the Accountant General (Audit), both at the Secretariat offices as well as at field level;
- c) Information furnished by the State Government and other data obtained from the departmental authorities and Treasuries (accounting as well as MIS);
- d) GSDP data and other State related statistics from the Directorate of Economics and Statistics of Government of Tripura; and
- e) Various audit reports of the CAG of India during 2014-19 have also been used to prepare this analysis/commentary as appropriate.

The analysis has been carried out in the context of recommendations of the Fourteenth Finance Commission, Tripura FRBM Act, best practices and guidelines of the Government of India.

Most of the audit observations contained in the Report were discussed with the Chief Secretary, Government of Tripura, in September 2019 while finalizing the annual accounts of the State wherein the Chief Secretary has assured that appropriate steps would be taken with regard to the issues flagged by the CAG. The draft Report was forwarded to the State Finance Department on 13 May 2020 for comments. Reply from the Government is awaited (31 May 2020).

### 1.3 Budgetary Processes

In terms of Article 202 of the Constitution of India, the Governor of Tripura caused to be laid before the State Legislature, a statement of the estimated receipts and expenditure of the State for the year 2018-19, in the form of an Annual Financial Statement (referred to as Budget) with estimates of expenditure charged upon the Consolidated Fund of the State; the sums required to meet other expenditure proposed to be made from the Consolidated Fund of the State; and distinguishing expenditure on revenue account from other expenditure.

In terms of Article 203, the above was submitted to the State Legislature in the form of 63 Demands for Grants/Appropriations and after approval of these, the Appropriation Bill was passed by the Legislature under Article 204 to provide for appropriation of the required money out of the Consolidated Fund.

As mentioned in **Paragraph No. 1.2**, Finance Accounts and Appropriation Accounts encompass the core data for preparation of the SFAR. These accounts are based on actual receipts and expenditure of the State during the year 2018-19 including various inter-governmental and other adjustments carried out by the Reserve Bank of India (RBI). Considering that these receipts and expenditure are estimated in the budget and the expenditure has been approved by the State Legislature, it is important to study the budget of the State for 2018-19 closely and analyse the actual receipts and expenditure during the year with reference to the projections made in the budget.

The Government of Tripura had prepared its Budget Manual in 1998. While formulating its Budget for 2018-19, the State Government introduced several significant policy and legislative reforms for the development of the State, with a thrust on the following areas;

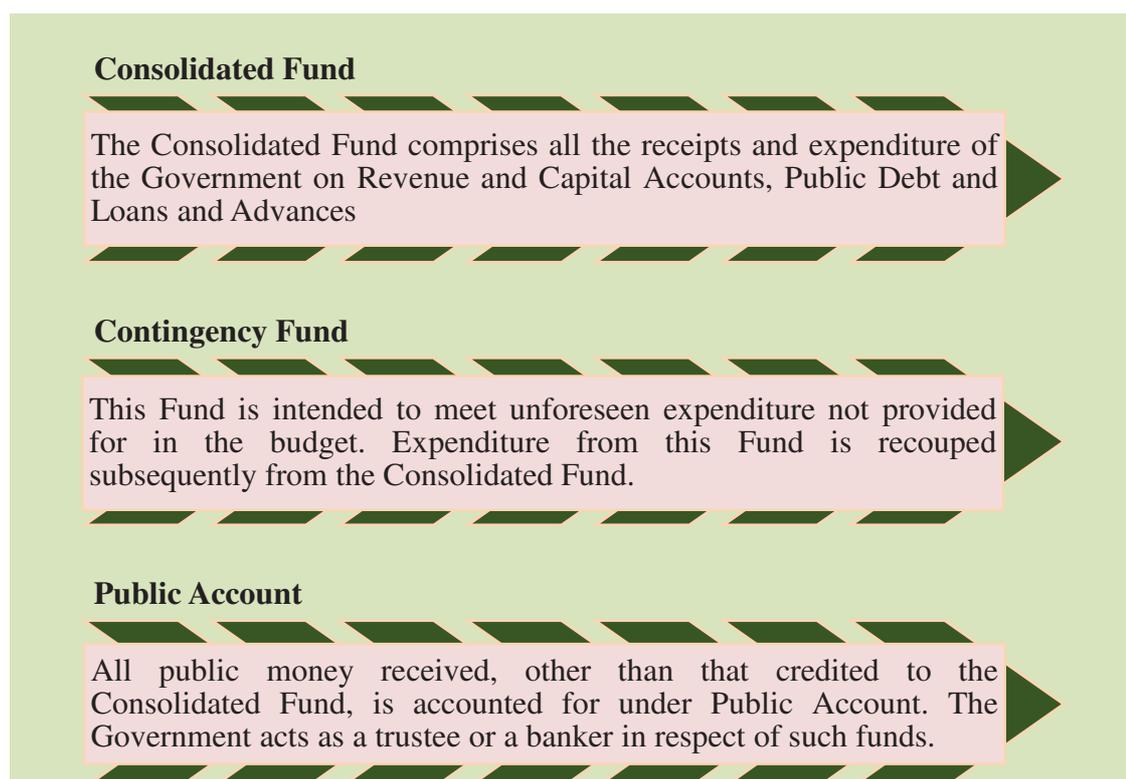
- Ensure transparency in public spending through governance reform
- Sustainable economic development
- Infrastructure development
- Improved health care
- Improving the quality of education and skill development.

Results of audit scrutiny of Budget and implementation of other budgetary initiatives of the State Government are detailed in Chapter 2 of this report.

#### 1.4 Structure of Government Accounts

It is necessary to understand the structure of Government accounts in order to appreciate the analysis of the finances of the State Government given in this Chapter.

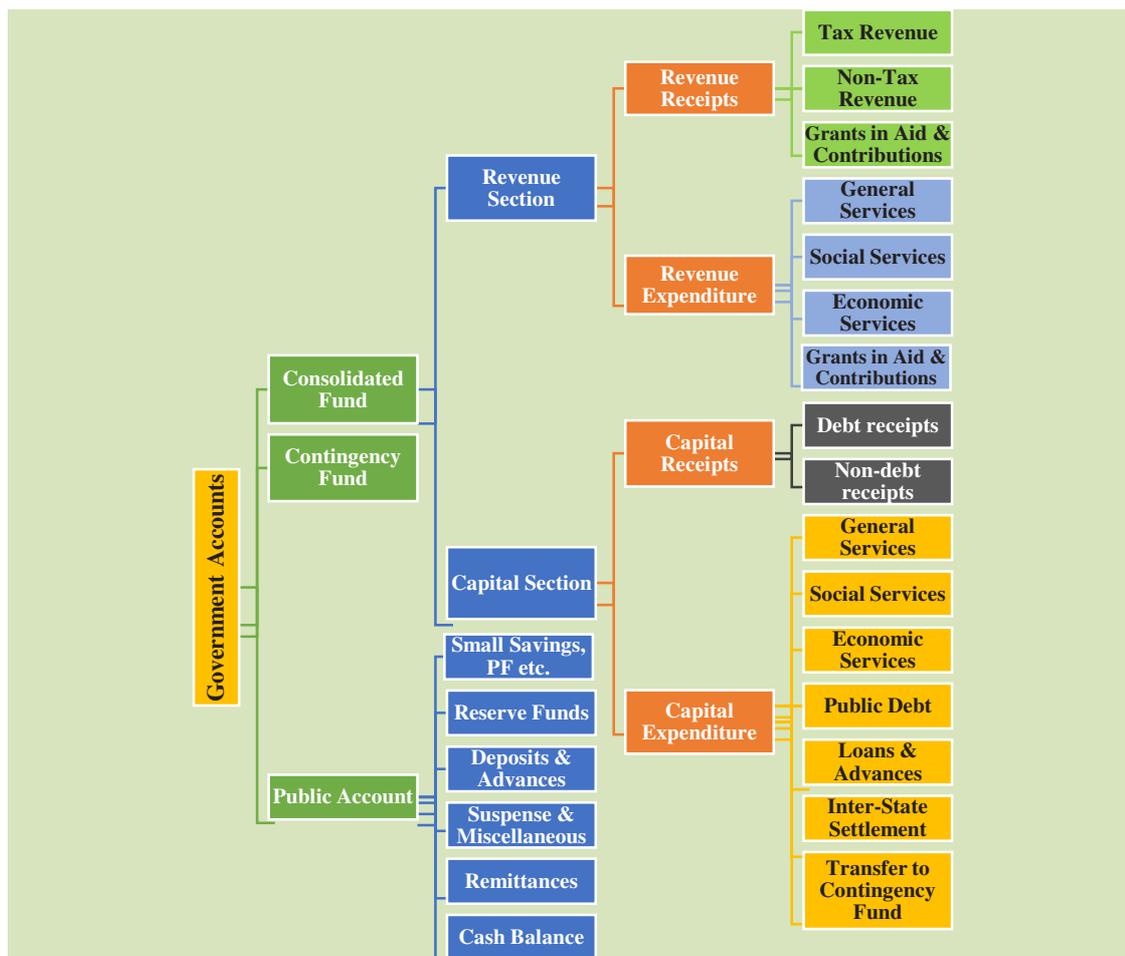
Government accounts are defined by the twin principles of Fund based accounting and functional classification of transactions of the Government. Fund based accounting system involves sourcing and allocating all receipts and disbursements to one of the three Funds, viz., Consolidated Fund, Contingency Fund and Public Account. These Funds are created by the Constitution and function as instruments of public accountability. The details and purpose of each of these Funds are given below.



Functional classification involves arranging the receipts and expenditure by economic categories, distinguishing the Government transactions in to Sections like revenue and capital (including public debt, loans and advances), Sectors like tax revenue and other revenue and grants-in-aid, Sub-sectors like taxes on income and expenditure, fiscal services etc. On the expenditure side also, the transactions are classified in to sectors viz., general services, economic services, social services and grants-in-aid and contributions and sub-divided into Major Heads of account below these sectors.

Major Heads of account falling within the Consolidated Fund generally correspond to 'Functions' of Government such as 'Agriculture', while Minor Heads subordinate to them identify the 'Programme' undertaken to achieve the objectives of the function represented by the Major Head. A programme may consist of a number of schemes or activities and these generally, correspond to 'Sub-heads' below the Minor Head. 'Detailed Head' below the Sub-head, primarily denotes the name of individual schemes and activities of the Government. 'Object Head' below the 'Detailed Head', is primarily meant for item wise control over expenditure and indicates the object or nature of expenditure in terms of inputs such as 'Salaries', 'Office Expenses', 'Grants-in-aid', etc.

A pictorial depiction of the structure of Government Accounts is given below.



### 1.5 Gross State Domestic Product of Tripura

Gross State Domestic Product (GSDP) is the value of all the goods and services produced within the boundaries of the State in a given period of time. Growth of GSDP is an important indicator of the State's economy, as it denotes the extent of changes in the level of economic development of the State over a period of time.

Trends in annual growth of Tripura's GSDP vis-à-vis that of the country is given in **Table No. 1.1**.

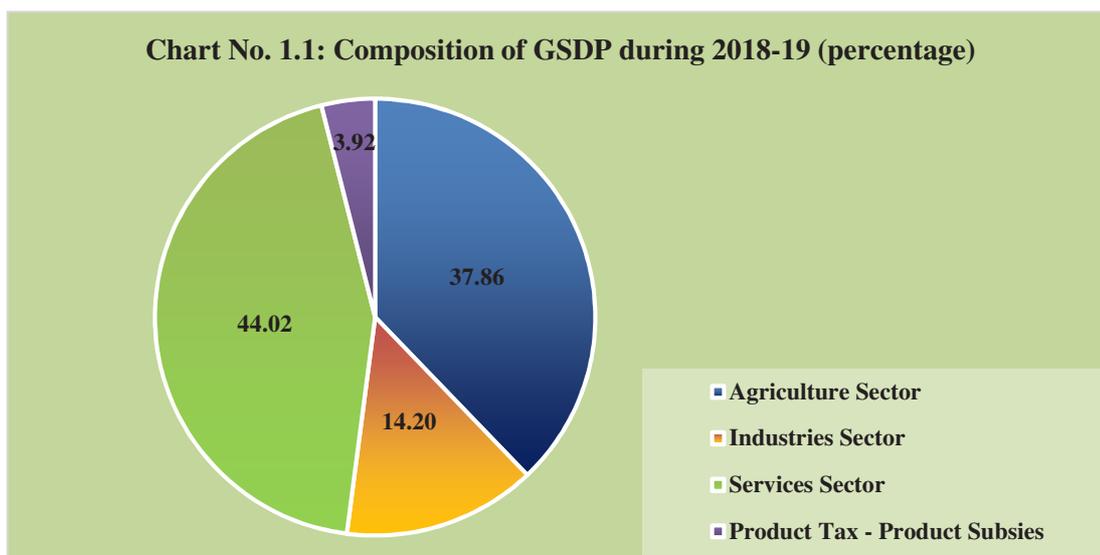
Table No. 1.1: Trends in growth of GDP and GSDP

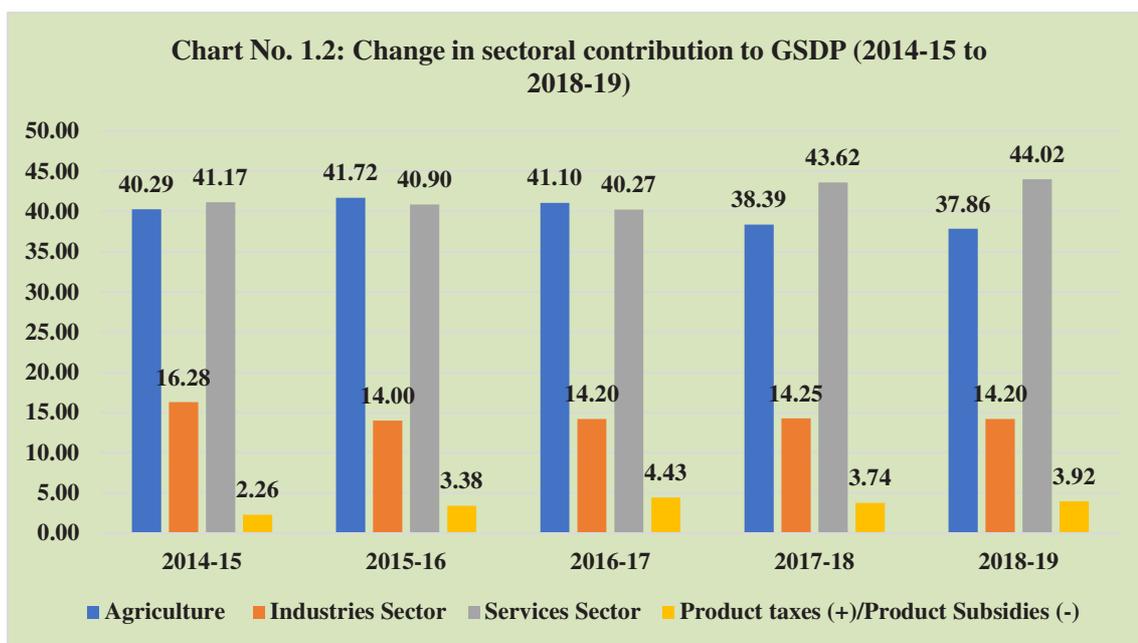
Year	2014-15	2015-16	2016-17	2017-18	2018-19
<b>National GDP (2011-12 Series)</b>	<b>1,24,67,959</b>	<b>1,37,71,874</b>	<b>1,53,62,386</b> (2 <sup>nd</sup> RE)	<b>1,70,95,005</b> (1 <sup>st</sup> RE)	<b>1,90,10,164</b> (PE)
Growth rate of GDP over previous year (in per cent)	10.99	10.46	11.55	11.29	11.20
<b>State's GSDP (2011-12 Series)</b>	<b>29,533.46</b>	<b>35,937.73</b>	<b>39,514.28</b>	<b>44,161.08</b>	<b>50,544.52(AE)</b>
Growth rate of GSDP over previous year ( per cent)	15.40	21.68	9.95	11.76	14.45

**Source:** GoI's Economic Survey (2018-19) and Department of Statistics, Government of Tripura, RE: Revised Estimates, AE: Advance Estimates; PE. - Provisional Estimates.

As can be seen from the details tabulated above, the GSDP of Tripura grew at a higher rate during the period 2014-15 to 2018-19 compared to the national growth rate, except during 2016-17.

Sectoral contribution to GSDP of the State during 2018-19 is given below.

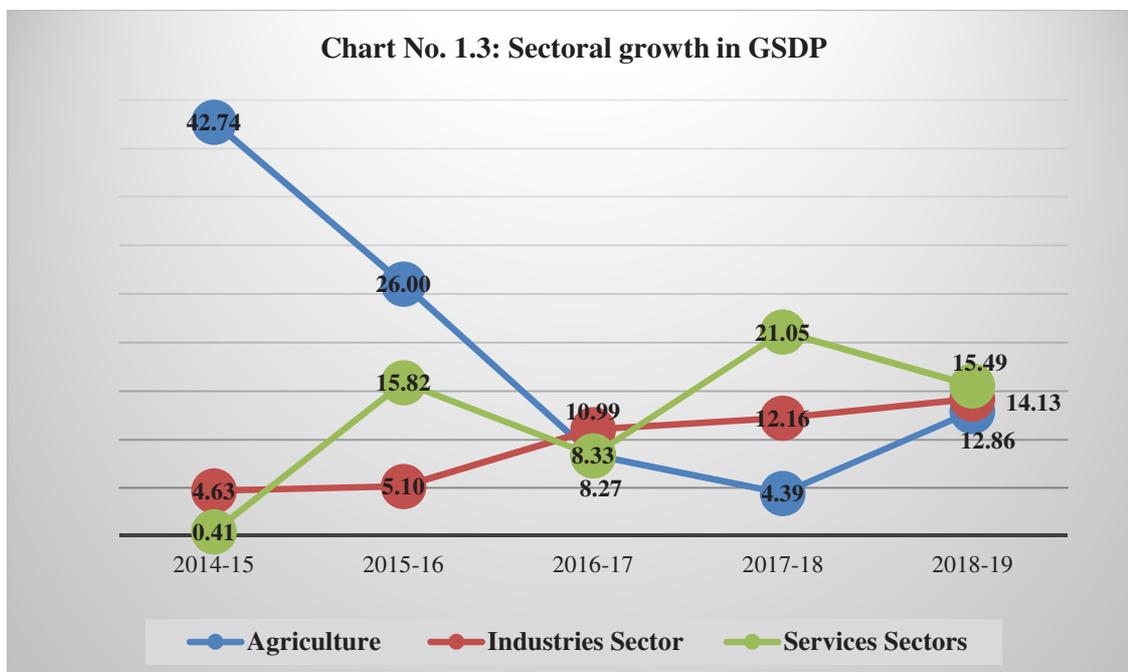




Source: Department of Statistics, Tripura

**Chart No. 1.2** reveals that during the last five years, there has been a significant decrease in the relative share of Agriculture to GSDP, from 40.29 *per cent* in 2014-15 to 37.86 *per cent* in 2018-19. Decrease was also seen in Industries sector, with a marginal increase in the relative share of Services sector.

During 2018-19, there was a decline in the growth rate of the Services sector from 21.05 *per cent* in 2017-18 to 15.49 *per cent* while the rate of growth of Agriculture and Industries sectors displayed a marginal increase over the previous years as can be seen from **Chart No. 1.3**.



## 1.6 Fiscal Correction Path

State Government enacted the Tripura Fiscal Responsibility and Budget Management (TFRBM) Act, 2005 to ensure fiscal stability and sustainability, improve efficiency and transparency in management of public finances, enhance the availability of resources by achieving sufficient revenue surplus, reduce fiscal deficit and remove the impediments to effective conduct of fiscal policy and prudent debt management.

The Act was subsequently amended thrice, with the latest amendment being in April 2011.

### 1.6.1 TFRBM targets on key Fiscal Parameters and Achievements thereon

The State Government has been on the path of fiscal consolidation and fiscal discipline as mandated by the FRBM Act. Revenue augmentation and expenditure prioritization and rationalization continue to be integral to fiscal reforms. Broadening and deepening the direct tax base and stabilisation of Goods and Services Tax are the other key priorities along with improving the quality of expenditure. Meeting allocational priorities without diverting attention from various fiscal reforms targets remains the foremost challenge of the Government.

As per the amendment to the TFRBM Act in 2011, the State Government was to achieve revenue surplus every year up to 31 March 2015 and maintain it thereafter; reduce fiscal deficit to three *per cent* of the estimated GSDP by 2014-15 and maintain the same level thereafter. Further, the Act also envisaged that the State Government would limit the total outstanding debt to GSDP to 43.80 *per cent* in 2014-15. With effect from 2014-15, this ratio was within the Medium Term Fiscal Policy (MTFP) projections. The 14<sup>th</sup> Finance Commission had also recommended limiting the fiscal deficit of the State during its award period (2015-16 to 2019-20).

Key fiscal variables provided in the budget based on the recommendations of the Finance Commissions (FCs), TFRBM Act, Medium Term Fiscal Policy Statement (MTFPS) and the actuals *vis-à-vis* targets in the TFRBM Act of the State are depicted below.

**Table No. 1.2: Compliance with provisions of TFRBM Act**

Fiscal Variables	Target	2014-15	2015-16	2016-17	2017-18	2018-19
Revenue Deficit (-)/ Surplus (+) (₹ in crore)	FCs TFRBM MTFPS	To maintain Revenue Surplus				
	Achievement	1796.82 ✓	1558.27 ✓	790.32 ✓	(-) 289.27 ✗	141.69 ✓
Fiscal Deficit(-)/ Surplus (+) to GSDP ratio ( <i>per cent</i> )	FCs TFRBM MTFPS	(-) 3.00	(-) 3.25	(-) 3.25	(-) 3.25	(-)3.25
	Achievement	(-) 3.55 ✗	(-) 4.59 ✗	(-) 6.40 ✗	(-) 4.69 ✗	(-) 2.65 ✓
Ratio of outstanding liabilities to GSDP ( <i>per cent</i> )	FCs			35.00	34.53	34.33
	TFRBM	44.20	35.00	35.00	34.53	34.33
	MTFPS			34.75	34.53	34.33
	Achievement	31.57 ✓	27.45 ✓	28.49 ✓	29.22 ✓	29.24 ✓

Source: XIV FC, MTFPS, Finance Accounts

As can be seen from **Table No. 1.2**, the State has achieved Revenue Surplus target set under the FCs, TFRBM Act, MTFPS for the respective years except during 2017-18 where there was a revenue deficit. Similarly, the State has done fairly in limiting the outstanding liabilities to GSDP ratio within the prescribed limits in the respective years. The challenge lies in reining in the Fiscal Deficit to GSDP ratio, as the State has not been able to contain it within the limit set by the FCs, TFRBM Act, MTFPS during four years out of the five- year period 2014-19, except during 2018-19. A beginning was made with 2018-19 where the State brought down the Fiscal Deficit to 2.65 *per cent* against the target of 3.25 *per cent*.

### 1.6.2 Medium Term Fiscal Plan

As per the TFRBM Act, the State Government has to lay before the State Legislature, a Five Year Fiscal Plan along with the Annual Budget. The Medium Term Fiscal Plan (MTFP) has to set forth a five-year rolling target for the prescribed fiscal indicators.

**Table No. 1.3** indicates the variation between the projections made for 2018-19 in MTFP presented to the State Legislature along with the Annual Budget for 2018-19 and Actuals of the year.

**Table No. 1.3: Actuals vis-à-vis projection in MTFP for 2018-19**

(₹ in crore)

Sl. No	Fiscal Variables	Projection as per MTFP	Actuals (2018-19)	Variation ( <i>per cent</i> )
1	Own Tax Revenue	1790.63	1765.91	(-)24.72
2	Non-Tax Revenue	344.22	372.20	27.90
3	Share of Central Taxes	5455.48	4888.95	(-) 566.53
4	Grants -in-aid from GoI	7050.70	5003.83	(-)2046.87
5	Revenue Receipts (1+2+3+4)	14641.03	12030.89	(-)2610.14
6	Revenue Expenditure	12801.14	11889.20	(-)911.94
7	Revenue Deficit (-)/ Surplus (+) (5-6)	1839.89	141.69	(-)1698.20
8	Fiscal Deficit (-)/ Surplus (+)	(-)1232.44	(-) 1339.70	107.26
9	Outstanding liabilities (GSDP ratio ( <i>per cent</i> ))	34.33	29.24	(-)5.09
10	GSDP growth rate at current prices ( <i>per cent</i> )	12.00	14.45	2.45

As can be seen from the above table, the State's achievement of the key fiscal projections of MTFP showed a mixed bag. While it could not achieve the projections with regard to its own tax revenue and central transfers, which had a significant impact on overall revenue receipts projected in MTFP, central transfers are not under the control of the State. However, three key parameters like, non-tax revenue, outstanding liabilities to GSDP ratio and growth of GSDP significantly improved as compared to the projections made in the MTFP, as the non-tax collection and growth rate of GSDP were higher than the projections and outstanding liabilities to GSDP ratio was lower than the MTFP projection during the year.

## 1.7 Trends in key Fiscal Parameters

Deficit is an indicator of fiscal management of the Government. Further, the ways in which the deficit is financed, and the resources raised are applied, are important pointers to its fiscal health. This Section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and fiscal deficits *vis-à-vis* targets set under TFRBM Act/Rules for the financial year 2018-19.

### 1.7.1 What are deficit and surplus?

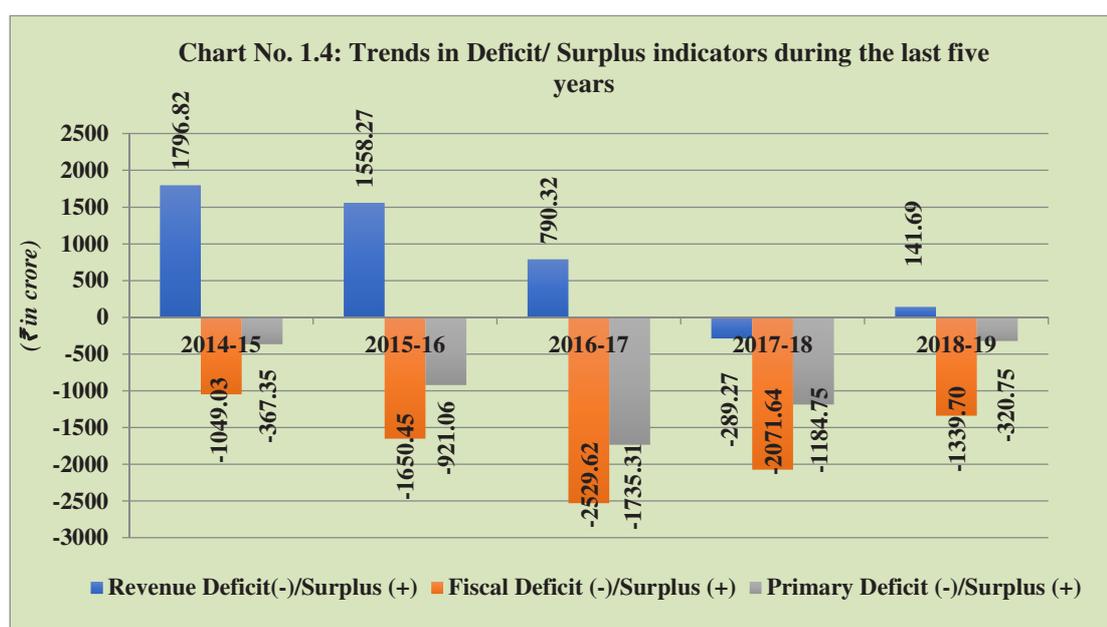
The terms of deficits/surplus are described in **Table 1.4**.

**Table No. 1.4: Terms of deficits/surplus**

<b>Revenue Deficit/ Surplus</b>	Refers to the gap between Revenue Receipts and Revenue Expenditure.
<b>Fiscal Deficit/ Surplus</b>	This is the difference between the Revenue Receipts plus Non-debt Capital Receipts (NDCR) and the total expenditure.
<b>Primary Deficit/ Surplus</b>	Primary Deficit is measured as Fiscal Deficit less interest payments.

### 1.7.2 Trend of Deficit/Surplus

The State is well within the targets specified by the 14<sup>th</sup> Finance Commission during 2018-19 with regard to the key fiscal parameters, compared to the previous year. It had a fiscal deficit of ₹ 1339.70 crore during the year 2018-19, representing 2.65 *per cent* of the GSDP, constituting 10.02 *per cent* of the total expenditure. The primary deficit of ₹ 1184.75 crore during 2017-18 was reduced to ₹ 320.75 crore during the current year and the revenue deficit of ₹ 289.27 crore in 2017-18 turned to a surplus of ₹ 141.69 crore during 2018-19. The trend of these surplus and deficits over the five year period 2014-15 to 2018-19 is depicted in **Chart No. 1.4**.



Significant surplus on revenue account was mainly due to the fact that the State could not utilise the available resources, with the actual revenue expenditure falling short of Budget Estimates by 9.30 *per cent* during the year. Revenue receipts increased significantly by 19.50 *per cent* (₹ 1962.94 crore) during the year over the previous year, while revenue expenditure increased by 14.79 *per cent* (₹ 1531.98 crore) during the same period.

Further, the State Government had given a Grants-in-Aid amounting to ₹ 2,401.39 crore to Local Bodies and other Autonomous Bodies during 2018-19, of which ₹ 661.74 crore was given for creation of Capital assets. Out of an expenditure of ₹ 661.74 crore incurred of these grants, a major portion of the amount was booked under various central schemes like, Indira Awas Yojna (₹ 17.02 crore), Mahatma Gandhi National Rural Employment Guarantee Scheme (₹ 116.52 crore), Pradhan Mantri Awas Yojna (₹ 159.00 crore), NER Urban Development Programme (₹ 72.69 crore), Smart Cities Mission (₹ 75.00 crore), *etc.* under Object Head-57 of Capital Account instead of under Revenue Account during the year 2018-19. The owner(s) of the assets created were mainly either individuals or Local Bodies and the list of the assets created was not furnished by the Government.

As per the Indian Government Accounting Standard (IGAS)-2, expenditure on Grants-in-Aid is to be classified as Revenue Expenditure. As in the previous years, the Government incorrectly classified the expenditure of ₹ 661.74 crore as Capital Expenditure in violation of the Accounting Standards. This led to overstatement of Capital Expenditure for the year 2018-19 to that extent. Further, this misclassification has resulted in showing a Revenue Surplus of ₹ 141.69 crore in the Finance Accounts of the State instead of a Revenue Deficit of ₹ 520.05 crore during the year as detailed in **Table No. 1.5**.

**Table No. 1.5: Impact of misclassification**

(₹ in crore)

Particulars	Revenue receipts	Revenue expenditure	Capital expenditure	Revenue surplus(+) /Deficit (-)
As per Accounts	12030.89	11,889.20	1480.87	141.69
As per IGAS-2		661.74	(-) 661.74	
<b>Net impact</b>	<b>12030.89</b>	<b>12,550.94</b>	<b>819.13</b>	<b>(-) 520.05</b>

### 1.7.3 Components of Fiscal Deficit and its Financing Pattern

The financing pattern of fiscal deficit has undergone a compositional shift as reflected in **Table No. 1.6**.

Table No. 1.6: Components of Fiscal Deficit and its financing pattern

(₹ in crore)

Particulars		2014-15	2015-16	2016-17	2017-18	2018-19
<b>Fiscal Deficit (-)/Surplus (+) (FD/GSDP)</b>		(-) 1049.03 (-3.55)	(-) 1650.45 (-4.59)	(-) 2529.62 (- 6.40)	(-) 2071.64 (-4.69)	(-) 1339.70 (-2.65)
<b>Composition of Fiscal Deficit/Surplus</b>						
<b>1</b>	Revenue Deficit (-) /Surplus(+)	1796.82	1558.27	790.32	(-)289.27	141.69
<b>2</b>	Net Capital Expenditure	2832.29	3188.02	3293.57	1777.05	1480.87
<b>3</b>	Net Loans & Advances	13.56	20.70	26.37	5.32	0.52
<b>Financing Pattern of Fiscal Deficit*</b>						
<b>1</b>	Public Debt	237.27	672.50	626.93	1032.59	1209.52
<b>2</b>	Small Savings, Provident Fund & Others	302.41	340.04	396.01	520.75	462.47
<b>3</b>	Reserves & Sinking Funds	28.03	(-) 54.54	47.34	(-)174.19	(-)26.27
<b>4</b>	Deposits and Advances	37.54	111.39	354.29	105.62	56.87
<b>5</b>	Suspense and Miscellaneous Account	(-) 44.19	(-) 25.98	(-) 7.48	30.92	(-)314.73
<b>6</b>	Remittances	81.52	(-) 11.35	6.41	(-) 31.91	(-)221.02
<b>7</b>	Decrease in Cash balance	406.45	618.39	1106.12	587.86	172.86
<b>8</b>	Contingency Fund	0	0	0	0	0
<b>Total</b>		<b>1049.03</b>	<b>1650.45</b>	<b>2529.62</b>	<b>2071.64</b>	<b>1339.70</b>
<b>*All the figures are net of disbursements/outflows during the year</b>						

The share of revenue deficit/surplus in fiscal deficit indicates the extent to which borrowed funds were used for current consumption. Persistently high ratio of revenue deficit to fiscal deficit also indicates that the asset base of the State is continuously being eroded and a part of borrowings (fiscal liabilities) does not have any asset backup.

#### 1.7.4 Actual Revenue and Fiscal Deficit

Excessive focus on short-term objectives for overcoming budget deficit, encourages creative accounting and recourse to one-off deficit-reducing measures. **Table No. 1.7** assesses actual deficit after taking into account short/ non-contribution to funds and incorrect classifications/ booking by the State Government during 2018-19.

Table No. 1.7: Actual Revenue and Fiscal Deficit

(₹ in crore)

Particulars	Impact on Revenue Surplus (Understated (-)/ overstated(+))	Impact on Fiscal Deficit (Understated)
Grants-in-Aid booked under Capital section instead of Revenue	(+) 661.74	0
Non discharge of Interest liabilities on Reserve Fund	(+) 7.03	7.03
Shortfall in State Government contribution to Consolidated Sinking Fund	(+) 64.51	64.51
<b>Total</b>	<b>(+) 733.28</b>	<b>71.54</b>

Source: Finance Accounts

## 1.8 Major changes in key fiscal aggregates vis-à-vis 2017-18

**Table No. 1.8** gives a bird's eye view of the major changes in key fiscal aggregates of the State during 2018-19, compared to the previous year.

**Table No. 1.8: Changes in key fiscal aggregates in 2018-19 compared to 2017-18**

Revenue Receipts	<ul style="list-style-type: none"> <li>➤ Revenue receipts of the State increased by 19.50 per cent</li> <li>➤ Own Tax receipts of the State increased by 24.18 per cent</li> <li>➤ Own Non-tax receipts decreased by 24.58 per cent</li> <li>➤ State's Share of Union Taxes and Duties increased by 13.12 per cent</li> <li>➤ Grants-in-Aid from Government of India increased by 30.64 per cent</li> </ul>
Revenue Expenditure	<ul style="list-style-type: none"> <li>➤ Revenue expenditure increased by 14.79 per cent</li> <li>➤ Revenue expenditure on General Services increased by 16.25 per cent</li> <li>➤ Revenue expenditure on Social Services increased by 17.47 per cent</li> <li>➤ Revenue expenditure on Economic Services increased by 4.64 per cent</li> <li>➤ Expenditure on Grants-in-Aid increased by 2.49 per cent</li> </ul>
Capital Expenditure	<ul style="list-style-type: none"> <li>➤ Capital expenditure decreased by 16.67 per cent</li> <li>➤ Capital expenditure on General Services decreased by 20.40 per cent</li> <li>➤ Capital expenditure on Social Services decreased by 14.91 per cent</li> <li>➤ Capital expenditure on Economic Services decreased by 18.42 per cent</li> </ul>
Loans and Advances	<ul style="list-style-type: none"> <li>➤ Disbursement of Loans and Advances decreased by 84.02 per cent</li> <li>➤ Recoveries of Loans and Advances decreased by 64.50 per cent</li> </ul>
Public Debt	<ul style="list-style-type: none"> <li>➤ Public Debt Receipts increased by 28.05 per cent</li> <li>➤ Repayment of Public Debt increased by 65.56 per cent</li> </ul>
Public Account	<ul style="list-style-type: none"> <li>➤ Public Account Receipts increased by 6.32 per cent</li> <li>➤ Public Account Disbursements increased by 24.20 per cent</li> </ul>
Cash Balance	<ul style="list-style-type: none"> <li>➤ Cash balance decreased by ₹ 172.85 crore (15.14 per cent) during 2018-19 compared to the previous year</li> </ul>

Each of the above indicators are analysed in the succeeding paragraphs.

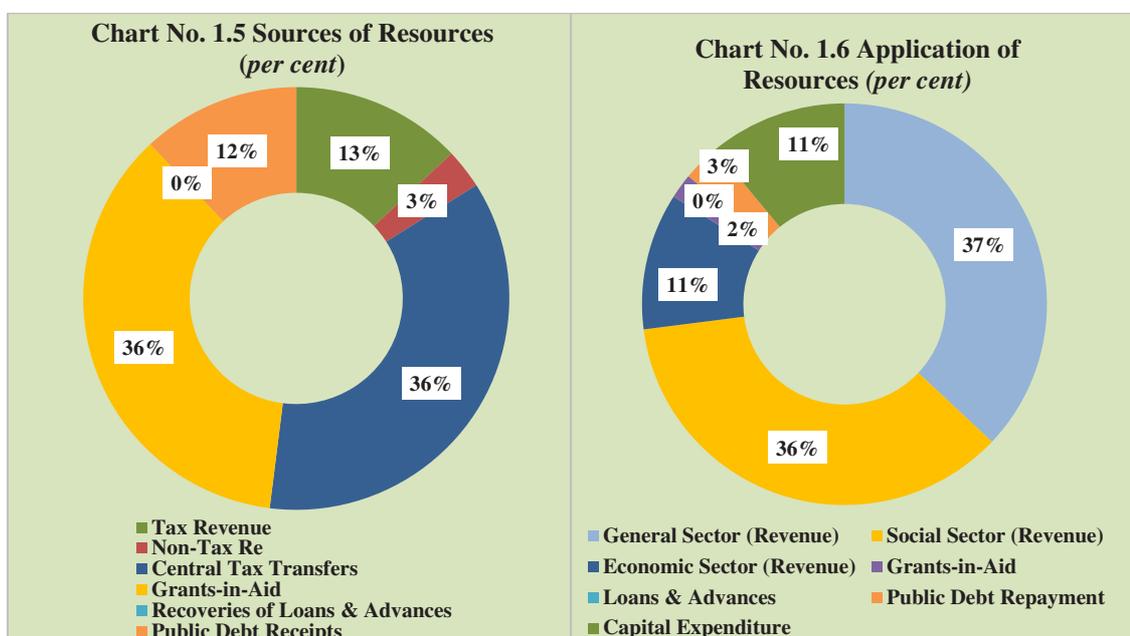
## 1.9 Sources and Application of Funds

**Table No. 1.9** Compares the sources and application of funds of the State during 2018-19 with 2017-18 in figures (details in **Appendix-1.2**), while **Chart Nos. 1.5** and **1.6** give these in terms of percentage.

Table No. 1.9: Details of Sources and Application of Funds during 2017-18 and 2018-19

(₹ in crore)

	Particulars	2017-18	2018-19	Increase (+)/ Decrease (-)
<b>Sources</b>	Opening Cash Balance with RBI	1,729.23	1,141.37	(-) 587.86
	Revenue Receipts	10,067.95	12,030.89	1962.94
	Recoveries of Loans & Advances	1.69	0.60	(-) 1.09
	Public Debt Receipts (Net)	1032.59	1209.52	176.93
	Public Account Receipts (Net)	451.19	(-) 42.67	(-) 493.86
	<b>Total</b>	<b>13,282.65</b>	<b>14,339.71</b>	<b>1,057.06</b>
<b>Application</b>	Revenue Expenditure	10,357.22	11,889.20	1531.98
	Capital Expenditure	1,777.05	1,480.87	(-) 296.18
	Disbursement of Loans and Advances	7.01	1.12	(-) 5.89
	Closing Cash balance with RBI	1141.37	968.52	(-) 172.85
	<b>Total</b>	<b>13,282.65</b>	<b>14,339.71</b>	<b>1,057.06</b>



The following table shows the comparative position of key fiscal parameters during 2018-19 vis-à-vis 2017-18 along with the budget and actuals for 2018-19.

**Table No. 1.10: Comparative position of key fiscal parameters during 2018-19 vis-à-vis 2017-18 along with the budget and actuals for 2018-19**

(₹ in crore)

Actuals for 2017-18	Particulars	Budget Estimates (BE)	Actual	Percentage of Actual to BEs
<b>10,067.95</b>	<b>Revenue Receipts</b>	<b>14,013.21</b>	<b>12,030.89</b>	<b>85.85</b>
1,422.02	Tax Revenue	1,709.00	1,765.91	103.33
493.48	Non-tax Revenue	281.36	372.20	132.29
4,322.08	State's Share of Union Taxes and Duties	5,747.00	4,888.95	85.07
3,830.37	Grants-in-Aid	6,275.85	5,003.83	79.73
<b>10,357.22</b>	<b>Revenue Expenditure</b>	<b>13,108.97</b>	<b>11,889.20</b>	<b>90.70</b>
<b>1,786.29</b>	<b>Capital Receipts, of which</b>	<b>1,995.00</b>	<b>1,665.50</b>	<b>83.48</b>
1.69	Recovery of Loans and Advances	2.00	0.60	30.00
1,333.41	Borrowings	1,543.00	1,707.57	110.67
451.19	Net Public Account	450.00	(-) 42.67	(-) 9.48
<b>2,084.88</b>	<b>Capital Expenditure, of which</b>	<b>3,278.24</b>	<b>1,980.04</b>	<b>60.40</b>
1,777.05	Capital Outlay	1,107.36	1,480.87	133.73
300.82	Repayment of Public Debt	520.50	498.05	95.69
7.01	Loans and Advances	5.65	1.12	19.82
(-) 289.27	Revenue Surplus (+)/ Deficit (-)	904.24	141.69	15.67
(-) 2,071.64	Fiscal Surplus (+)/ Deficit (-)	(-) 1,851.50	(-) 1,339.70	72.36
(-) 1,184.75	Primary Surplus (+)/ Deficit (-)	(-) 704.68	(-) 320.75	45.52

Source: Budget at a Glance and Finance Accounts

Revenue collected during 2018-19 was only 85.85 per cent of the BE. Collection of the Non-tax Revenue against the BE was 132.29 per cent, while achievement in respect of Tax Revenue was 103.33 per cent during 2018-19. However, State's Share of Union Taxes and Duties and Grants-in-Aid from Central Government were lower than the BE for the year.

The Revenue Expenditure against BE during 2018-19 was 90.70 per cent while Capital Expenditure was only 60.40 per cent of BE.

The State witnessed a Revenue Surplus of ₹ 141.69 crore against the budgeted Revenue Surplus of ₹ 904.24 crore and Fiscal Deficit of ₹ 1,339.70 crore against the budgeted Fiscal Deficit of ₹ 1,851.50 crore for the year 2018-19. Revenue Surplus and the quantum of Fiscal Deficit during the current year may be viewed in conjunction with Paragraph No. 1.7.4.

### 1.10 Buoyancy ratios

The trend and growth of revenue receipts and the buoyancy ratios with reference to GSDP at current prices (base year 2011-12) are shown in Table No. 1.11.

**Table No. 1.11: Trends in Revenue Receipts and Buoyancy Ratios relative to GSDP**

	2014-15	2015-16	2016-17	2017-18	2018-19
GSDP (₹ in crore)	29,533	35,938	39,514	44,161	50,545
Growth rate of GSDP ( <i>per cent</i> )	15.40	21.68	9.95	11.76	14.45
Revenue Receipts (RR) (₹ in crore)	9,239.73	9,426.74	9,645.46	10,067.95	12,030.89
Rate of growth of RR ( <i>per cent</i> )	20.78	2.02	2.32	4.38	19.50
Buoyancy of RR with respect to GSDP	1.34	0.09	0.23	0.37	1.35
State's Own Tax revenue (OTR)	1,174.26	1,332.25	1,422.01	1422.02	1765.91
Growth rate of OTR	9.34	13.45	6.74	0.00	24.18
Buoyancy of OTR with respect to GSDP	0.61	0.62	0.67	0.00	1.67
Total Expenditure (TE)	10,290.94	11,078.33	12,175.99	12,141.28	13,371.19
Growth rate of TE ( <i>per cent</i> )	35.31	7.65	9.91	0.29	10.13
Buoyancy of TE with respect to GSDP	2.29	0.35	1.00	0.02	0.70
Fiscal Liabilities (₹ in crore)	9,331.58	10,395.19	11,891.21	13,376.10	15,078.81
Growth rate of Fiscal Liabilities	6.80	11.40	14.39	12.49	12.73
Buoyancy of Fiscal Liabilities with respect to GSDP	0.44	0.52	1.45	1.06	0.88

Source: Finance Accounts of the respective years

Tax buoyancy indicates the measure of efficiency or responsiveness in tax collection in response to growth in GSDP. Tax revenues are considered buoyant when they increase more than proportionately in response to the increase in GSDP, even when the rates of taxes remain unchanged. The State's own tax revenue buoyancy ratio ranged between 0.61 and 0.67 during 2014-15 to 2016-17. It was 'Nil' during the year 2017-18 and sharply increased to 1.67 in 2018-19.

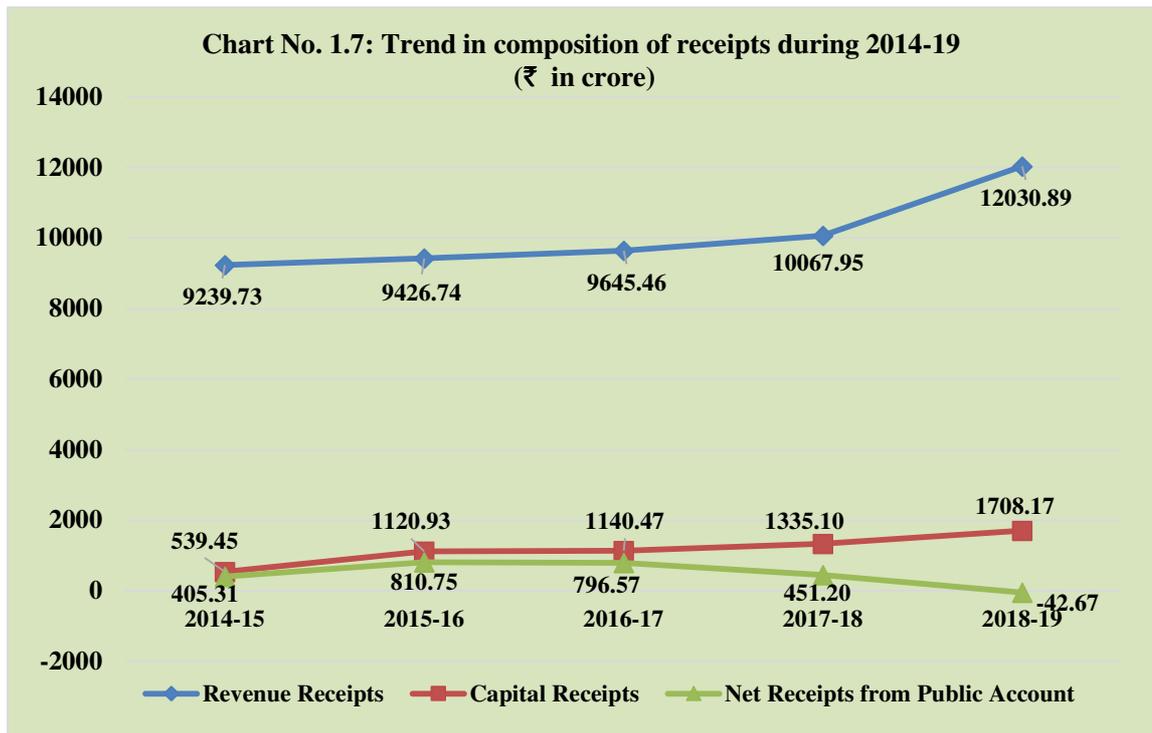
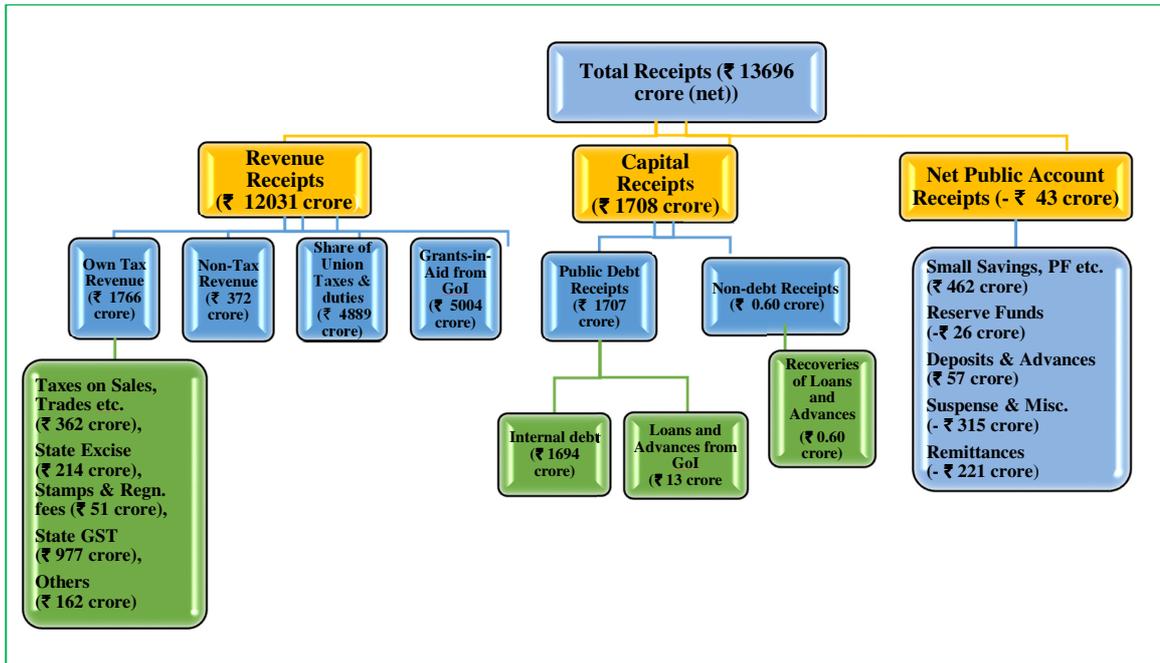
The buoyancy ratio of Revenue Receipts to GSDP increased due to significant increase in the rate of growth of Revenue Receipts during 2018-19 over the previous year compared with the growth of GSDP during the same period. This is partly due to increase in receipts from the Government of India. The buoyancy ratio of the State's Own Tax Revenue with reference to GSDP also indicates the increased growth rate in State's Own Tax Revenue in 2018-19 as compared to the growth rate of GSDP in 2018-19.

### 1.11 Resources of the State

Revenue and Capital are the two streams of receipts that constitute the resources of the State Government. Revenue Receipts consist of Own Tax Revenue, Non-tax Revenue, State's Share of Union Taxes and Duties and Grants-in-Aid from GoI. Capital Receipts comprise Miscellaneous Capital Receipts such as proceeds from Disinvestments, Recoveries of Loans and Advances, Debt Receipts from internal sources (Market Loans, Borrowings from Financial Institutions/Commercial Banks) and Loans and Advances from GoI. Besides, the funds available in the Public Account after disbursement are also utilised by the Government to finance its requirement. **Table No. 1.10** and **Appendix-1.2** present 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 2018-19:

Resources of the State



Revenue Receipts of the State increased by 30 per cent during the last five years from ₹ 9,239.73 crore in 2014-15 to ₹ 12,030.89 crore in 2018-19 while Capital Receipts increased by 216.65 per cent during this period from ₹ 539.45 crore in 2014-15 to ₹ 1708.17 crore in 2018-19. Net Receipts from Public Account decreased from ₹ 405.31 crore in 2014-15 to (-) ₹ 42.67 crore in 2018-19. Total Receipts of the State increased by 34.48 per cent in 2018-19 over 2014-15.

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

As per GoI decision, with effect from 2015-16, funds for implementation of Centrally Sponsored Schemes (CSS) and Additional Central Assistance (ACA) under various schemes were to be released to the State Government and not directly to the State Implementing Agencies. However, as per the Public Financial Management System (PFMS) portal of the Controller General of Accounts, ₹ 442.79 crore was released directly by the GoI to the State Implementing Agencies and Non-Government Organisations during 2018-19 for implementation of nine schemes (**Appendix-1.3**). The total quantum of funds released directly to the implementing agencies during the five-year period 2014-19 is given below.

**Table No. 1.12: Funds released by GoI directly to the State Implementing Agencies during 2014-19**  
(₹ in crore)

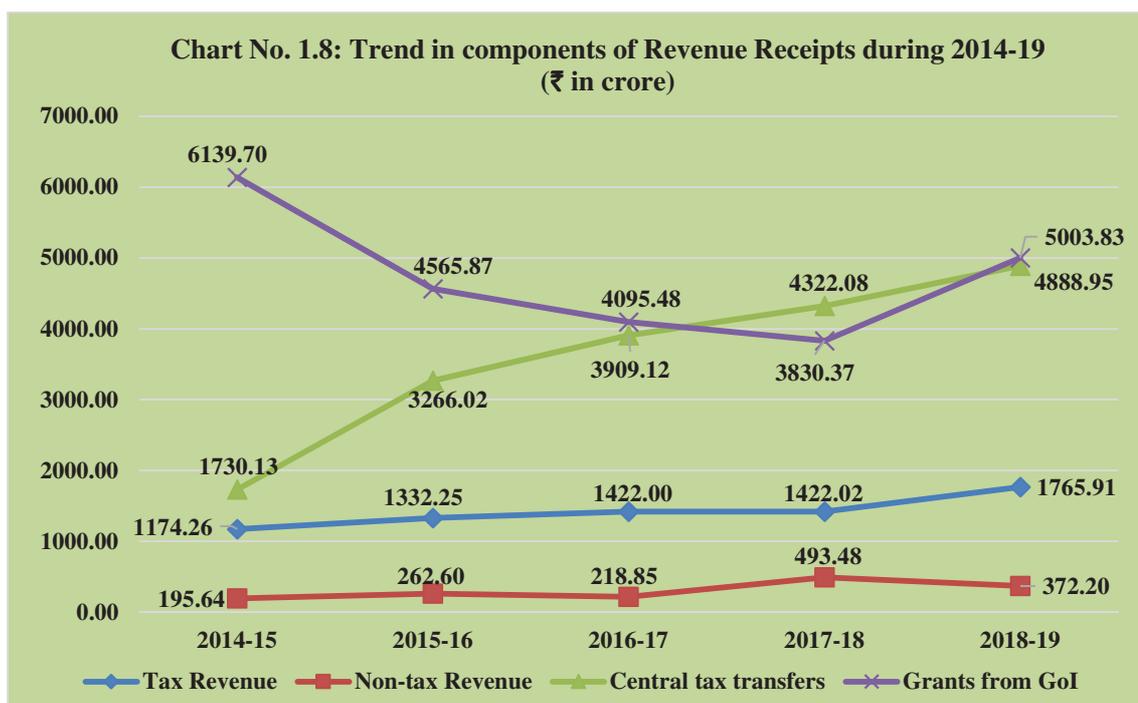
Sl. No.	Particulars	Funds transferred				
		2014-15	2015-16	2016-17	2017-18	2018-19
1.	Number of Programmes/ Schemes for which funds were provided	43	38	57	51	9
2.	Funds transferred directly by Central Government	110.90	121.22	830.68	426.74	442.79

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

Out of ₹ 442.79 crore released during 2018-19, ₹ 401.52 crore was released for Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), ₹ 19.97 crore for organic value chain development of NER to State Agriculture Department and ₹ 13.37 crore was released to the Gomati Milk Producers Union Limited for National Dairy Development. Besides, ₹ 4.73 crore was released towards Rastriya Gokul Mission to the Tripura Livestock Development Agency for the year 2018-19.

### 1.11.2 Revenue Receipts

Revenue Receipts consist of State's Own Resources (Tax Revenue and Non-tax Revenue), State Share of Union Taxes & Duties and Grants-in-Aid from GoI. Details of the Revenue Receipts of the State are given in Statement-14 of the Finance Accounts (2018-19). The trends and composition of Revenue Receipts for the five-year period 2014-19 are presented in **Appendix-1.4** and **Chart No. 1.8**.



The Share of Own Tax Revenue to the total Revenue Receipts was 14.68 per cent (₹ 1,765.91 crore) while Non-tax Revenue was about three per cent (₹ 372.20 crore) during 2018-19. Total funds received from the GoI were 82.23 per cent (₹ 9,892.78 crore), of which, 41.59 per cent (₹ 5,003.83 crore) was as Grants-in-Aid and 40.64 per cent (₹ 4,888.95 crore) was as State's Share of Union Taxes and Duties. There was an increasing trend in respect of State's Share of Union Taxes and Duties from 2014-15 to 2018-19.

### 1.11.2.1 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 (FC) and State's performance in mobilisation of resources is assessed in terms of its own resources comprising Tax and Non-tax Revenue sources. The performance of the State in mobilisation of Tax and Non-tax Revenue is important for attaining self-sufficiency or reduced dependency on Central Government. The State had adopted various fiscal policy measures viz. TFRBM Act, MTFPS to achieve this goal.

The projections of the XIV Finance Commission, MTFPS, BE and the actual collection of Tax and Non-tax Revenues for the year 2018-19 are shown in **Table No. 1.13**.

**Table No. 1.13: Projection of XIVFC, BE and Actuals of Tax and Non-tax Revenue during 2018-19**

(₹ in crore)

Nature of tax	XIV FC Projections	Budget Estimates	Actual collection	Percentage of Actual to BE
Own Tax Revenue (OTR)	2,637.00	1,709.00	1,765.91	103.33
Non-tax Revenue (NTR)	531.00	281.36	372.20	132.29
<b>Total</b>	<b>3,168.00</b>	<b>1,990.36</b>	<b>2,138.11</b>	<b>107.42</b>

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

It can be seen from **Table No. 1.13** that the State's own resources (OTR + NTR) during the year 2018-19 accounted for ₹ 2,138.11 crore with a major part coming from OTR (82.59 *per cent*). Revenue collection was higher than the State's own projections (BE) but fell short of the projections of XIV FC (₹ 3,168 crore) for the year.

### 1.11.2.2 Own Tax Revenue

The Own Tax Revenue receipts of the State displayed an increasing trend during the last five years from ₹ 1,174.26 crore in 2014-15 to ₹ 1,765.91 crore in 2018-19. The percentage of OTR to total Revenue Receipts increased marginally from 14.12 *per cent* in 2017-18 to 14.68 *per cent* in 2018-19.

The revenue on State Excise, Stamps and Registration fees and Vehicles increased by ₹ 27.39 crore, ₹ 11.16 crore and ₹ 29.12 crore respectively, while it decreased by ₹ 249 crore in respect of Sales Tax during 2018-19 as compared to the previous year due to introduction of GST in the State during 2017-18.

The trend and composition of Tax Revenue of the State during 2014-15 to 2018-19 are shown in **Table No. 1.14**.

**Table No. 1.14: Trend and Composition of Tax Revenue for the year from 2014-19**

(₹ in crore)

Revenue Head	2014-15	2015-16	2016-17	2017-18	2018-19
Taxes on Sales, Trades, etc.	909.81	1,058.48	1,112.89	611.88	361.95
State Goods and Service Tax	NA	NA	NA	479.71	977.44
State Excise	138.96	143.56	163.19	186.96	214.35
Taxes on Vehicles	36.09	37.62	43.60	54.38	83.50
Stamp Duty and Registration Fees	37.56	42.49	41.83	40.16	51.32
Land Revenue	10.76	5.97	13.32	4.46	5.29
Other Taxes <sup>1</sup>	41.08	44.13	47.18	44.47	72.06
<b>Total Tax Revenue</b>	<b>1,174.26</b>	<b>1,332.25</b>	<b>1,422.01</b>	<b>1,422.02</b>	<b>1,765.91</b>
<b>Total Revenue Receipts</b>	<b>9,239.73</b>	<b>9,426.74</b>	<b>9,645.46</b>	<b>10,067.95</b>	<b>12,030.89</b>
<b>Percentage of TR to RR</b>	<b>12.70</b>	<b>14.13</b>	<b>14.74</b>	<b>14.12</b>	<b>14.68</b>

*Source: Finance Accounts of the respective years*

As can be seen from **Table No. 1.14**, a major part of the OTR was from State GST (₹ 977.44 crore) which represented 55.35 *per cent* of the OTR during 2018-19 followed by Sales Tax, Trade, etc. (VAT ₹ 361.95 crore) which was 20.50 *per cent* of the OTR during the year. The total contribution of Sales Tax, Trades, etc., and SGST increased by 22.70 *per cent* during 2018-19 (₹ 1,339.39 crore) over the previous year (₹ 1,091.59 crore).

As per the records furnished by the Dy. Commissioner of Taxes and Excise (October 2019) ₹ 18.51 crore was yet to be collected under sales tax. Of this, ₹ 15.51 crore was in arrears for more than five years as on 31 March 2019.

Receipts from State Excise Duties and Taxes on Vehicles displayed an increasing trend from 2014-15 to 2018-19 by 54.25 *per cent* and 131.37 *per cent* respectively, and it increased by 14.65 *per cent* and 53.55 *per cent* respectively, during 2018-19 over the previous year (2017-18). Tax collection on Stamps and Registration Fees, also increased

<sup>1</sup> Other Taxes include Other Taxes on Commodities & Services; Taxes and Duties on Electricity; Agricultural Income; and Taxes on Profession, Trade, Callings & Employment.

in 2018-19 by 27.79 per cent over the previous year. Receipts from Other taxes increased by ₹ 27.59 crore (62.04 per cent) mainly due to tax collection from Professions, Trades, Callings and Employment during the year.

### Goods and Services Tax (GST)

Goods and Services Tax (GST) Act, 2017 was passed in the Parliament on 29 March 2017 and came into effect on 01 July 2017. It has three components - (i) Central Goods and Services Tax Act (Central Goods and Services Tax (Amendment) Act, 2018.), (ii) State Goods and Services Tax Act (The Tripura Goods and Services Tax (GST) Act, 2017) and (iii) Integrated Goods and Services Tax Act (The Integrated Goods and Services Tax Act, 2017).

Besides, the Goods and Services Tax (Compensation to States) Act, 2017 was enacted in April 2017. Section 6 of the Act envisages that there shall be protected revenue for any year in a State which shall be calculated by applying the projected growth rate (14 per cent) over the base year revenue of that State. Accordingly, the States will receive compensation (Section 7 (3) (c)) which will be calculated on the basis of difference of the projected revenue *minus* actual revenue collection. Further, Section 7 (2) provides that the compensation payable to any State shall be provisionally calculated and released at the end of every two months period, and shall be finally calculated for every financial year after the receipt of final revenue figures, as audited by the Comptroller and Auditor General of India.

The Tripura Goods and Services Tax (GST) Act, 2017 was implemented in the State in July 2017. The protected revenue of the State for the year 2018-19 was fixed at ₹ 1,168.53 crore as per Section 6 of GST (Compensation to States) Act, 2017, with a monthly average protected revenue of ₹ 97.38 crore for the period.

During 2018-19, the actual revenue receipts under State Goods and Services Tax (SGST) were ₹ 977.44 crore, including an amount of ₹ 40.73 crore on account of apportionment of IGST and other tax collection as detailed below in **Table No. 1.15**.

**Table No. 1.15: Details of revenue received under GST during 2018-19**

(₹ in crore)	
Particulars	Amount
<b>State Goods and Services Tax (SGST)</b>	
(a) Tax	288.43
(b) Apportionment of Taxes from IGST	40.73
(c) Advance apportionment of Taxes from IGST	128.07
(d) Other collection including interest <sup>2</sup>	520.21
<b>Sub-Total</b>	<b>977.44</b>

Source: Finance Accounts 2018-19

The total receipts of the State under SGST, CGST and IGST during 2018-19 was ₹ 2,280.48 crore. The State also received ₹ 155 crore during the year from GoI as compensation for loss of revenue, including ₹ 20 crore relating to the year 2017-18.

<sup>2</sup> Interest: ₹ 1.42 crore, Penalty: ₹ 0.29 crore, Fees: ₹ 5.39 crore, Input Tax Credit cross utilisation of SGST and IGST: ₹ 513.08 crore and Other receipts: ₹ 0.03 crore) = ₹ 520.21 crore.

With automation of the collection of GST having taken place, it is essential for Audit to transition from sample checks to a comprehensive check of all transactions, to fulfil the CAG's Constitutional mandate of certifying the Accounts. The required access to data is yet to be provided by the State Government. Not having access to the data pertaining to all GST transactions has come in the way of comprehensively auditing the GST receipts. The accounts for the year 2018-19 are, therefore, certified on the basis of test audit, as was done when records were manually maintained, as a one-time exception.

### 1.11.2.3 Non-tax Revenue

The Non-Tax Revenue (NTR) of the State decreased by 24.58 *per cent* from ₹ 493.48 crore in 2017-18 to ₹ 372.20 crore in 2018-19. This decrease was mainly due to drastic fall in receipts from Interest and Dividends – Other Receipts and from Power companies and Public Works during 2018-19 as compared to the previous year. The collection of NTR was below the XIV FC projections (₹ 531 crore) for the State during 2018-19. Details of NTR during the five-year period 2014-19 are shown in **Table No. 1.16**.

**Table No. 1.16: Non-tax Revenue Receipts**

		(₹ in crore)				
		2014-15	2015-16	2016-17	2017-18	2018-19
<b>Total Non-Tax Revenue collection</b>		<b>195.64</b>	<b>262.60</b>	<b>218.85</b>	<b>493.48</b>	<b>372.20</b>
<b>a) Fiscal Services</b>	<b>Other Fiscal Services<sup>3</sup></b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.01</b>	<b>0.03</b>
<b>b) Interest Receipts Dividends and Profits</b>	<b>Interest Receipts:</b>	<b>46.02</b>	<b>55.24</b>	<b>37.07</b>	<b>276.99</b>	<b>146.12</b>
	<i>Interest on investment of Cash balances</i>	44.94	52.69	35.66	37.41	37.86
	<i>Other receipts</i>	1.08	2.55	1.41	239.58	108.26
	<b>Dividends and Profits</b>	<b>0.51</b>	<b>13.41</b>	<b>0.05</b>	<b>14.68</b>	<b>2.15</b>
	<i>Dividends from power companies</i>	0.51	13.41	0.05	14.68	2.15
<b>c) Other Non-Tax Revenue</b>	<b>General Services</b>	<b>57.90</b>	<b>64.74</b>	<b>71.41</b>	<b>85.14</b>	<b>91.39</b>
	<i>Police</i>	34.34	40.50	48.07	60.11	71.77
	<i>Public Works</i>	8.92	8.15	8.08	8.51	5.06
	<i>Others<sup>4</sup></i>	14.64	16.09	15.26	16.52	14.56
	<b>Social Services</b>	<b>8.90</b>	<b>12.60</b>	<b>10.10</b>	<b>8.42</b>	<b>11.28</b>
	<i>Education, Sports, Art and Culture</i>	1.45	2.30	2.29	1.48	1.78
	<i>Medical and Public Health</i>	3.00	6.01	2.42	1.51	3.97
	<i>Others<sup>5</sup></i>	4.45	4.29	5.39	5.43	5.53
	<b>Economic Services</b>	<b>82.31</b>	<b>116.61</b>	<b>100.22</b>	<b>108.24</b>	<b>121.23</b>
	<i>Crop Husbandry</i>	2.79	3.61	2.60	2.71	3.56
	<i>Animal Husbandry</i>	2.47	2.42	1.84	1.79	2.07
	<i>Forestry and Wild Life</i>	9.83	11.86	11.01	9.76	11.96
	<i>Industries</i>	65.01	96.41	80.36	87.36	92.81
	<i>Others<sup>6</sup></i>	2.21	2.31	4.41	6.62	10.83

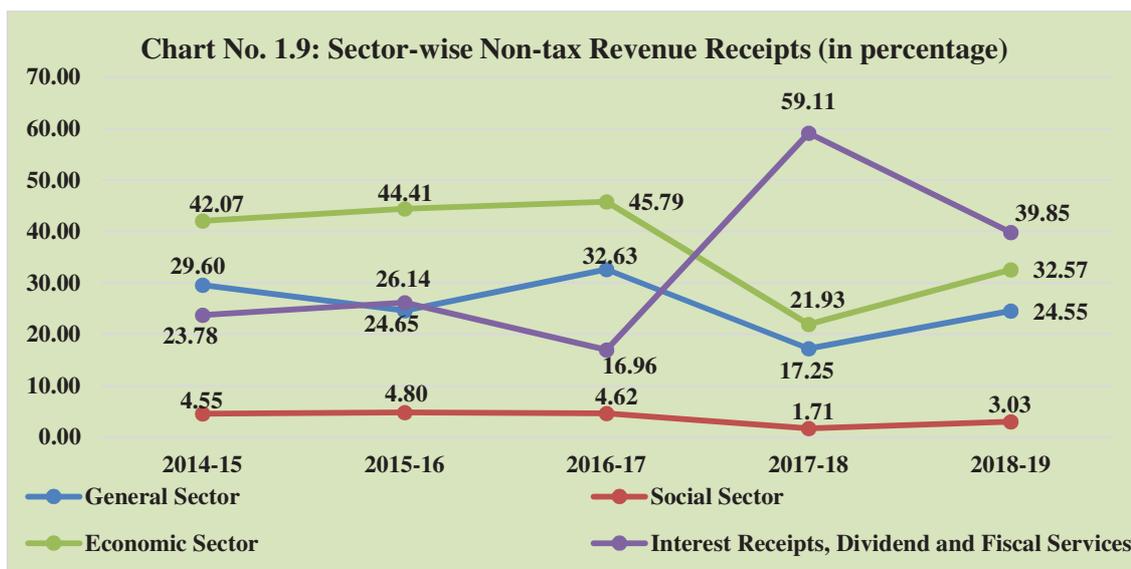
Source: Finance Accounts

<sup>3</sup> 2014-15: 0.13, 2015-16: 0.02, 2016-17: 0.06, 2017-18: 0.92, 2018-19: 3.23 (₹ in lakh)

<sup>4</sup> Public Service Commission, Jails, Stationery and Printing, Contributions and Recoveries towards Pension and Other Retirement Benefits, Miscellaneous General Services, Other Administrative Services

<sup>5</sup> Urban Development, Information and Publicity, Labour and Employment, Social Security and Welfare, Other Social Services, Water Supply and Sanitation, Housing

<sup>6</sup> Dairy Development, Fisheries, Food Storage and Warehousing, Agricultural Research and Education, Co-operation, Other Agricultural Programmes, Land reform, Other Rural Development Programmes, Minor Irrigation, Power, Petroleum, Other Transport Services, Village and Small Industries, Other Scientific research, Civil Supplies, Other General Economic Services, Roads and Bridges



Audit scrutiny of Finance Accounts of the State for the year 2018-19 revealed that the major contribution to NTR was from Interest and Dividends (39.85 *per cent*). These, coupled with receipts from Fiscal services accounted for ₹ 148.30 crore, of which, ₹ 106.95 crore was interest accrued on Sinking Fund Investment Account, ₹ 37.86 crore on investment of Cash balances and ₹ 2.15 crore as dividend from two Central Power Companies Ltd. (OTPCCL)<sup>7</sup> as equity share and ₹ 1.34 crore from fiscal services and other receipts.

Non-tax revenue from Police under General Services displayed an increasing trend during the five-year period 2014-15 to 2018-19. During 2018-19, the increased revenue under Police by ₹ 11.66 crore (19.39 *per cent*) as compared to 2017-18, was primarily on account of receipts from deployment of Police to other States (₹ 59.53 crore); deployment of Police to other parties (₹ 5.20 crore), higher receipts under Arms Act (₹ 2.63 crore) and other receipts (₹ 3.57 crore).

Non-tax collection under Forestry and Wild Life in Economic Services increased by ₹ 2.20 crore in 2018-19 mainly due to more collection from Zoological Park by ₹ 4.95 crore offset by decrease of ₹ 2.76 crore under Forestry during the year.

The Non Tax Revenue of the State decreased by 24.58 *per cent* in 2018-19 as against the average increase of 19.16 *per cent* of 11 SCSs during the year. The CAGR of the State during 2013-14 to 2017-18, however, was higher (18.95 *per cent*) than the average rate of growth of 8.88 *per cent* in 11 SCSs during the period.

#### 1.11.2.4 Central Tax transfers

During 2018-19, the State's Share of Union Taxes and Duties was ₹ 4,888.95 crore, which constituted 40.64 *per cent* of the revenue receipts of the State. The State's Share of

<sup>7</sup> North East Transmission Company Limited : ₹ 164.56 lakh  
 ONGC Tripura Power Company Limited : ₹ 50.40 lakh  
 Total : ₹ 214.96 lakh

Union Taxes and Duties increased by ₹ 566.87 crore (13.12 per cent) as compared to the previous year.

The composition of the State's Share of Union Taxes and Duties during the five-year period 2014-15 to 2018-19 is shown in **Table No. 1.17**.

**Table No. 1.17: Composition of State's Share of Union Taxes and Duties during 2014-19**

(₹ in crore)					
Components	2014-15	2015-16	2016-17	2017-18	2018-19
Corporation Tax	604.18	1,031.98	1,254.73	1,324.23	1,700.27
Income Tax	431.44	720.42	872.03	1,117.74	1,252.18
Taxes on Wealth	1.63	0.18	2.87	(-) 0.04	0.62
Union Excise & Customs	437.82	953.32	1,156.05	892.60	576.88
Service Tax & Others	255.06	560.12	623.44	489.35	55.96
Central GST	Nil	Nil	Nil	61.64	1,206.74
Integrated GST	Nil	Nil	Nil	436.56	96.30
<b>Total</b>	<b>1,730.13</b>	<b>3,266.02</b>	<b>3,909.12</b>	<b>4,322.08</b>	<b>4,888.95</b>
<b>Percentage of increase of State's Share</b>	<b>6.13</b>	<b>88.77</b>	<b>19.69</b>	<b>10.56</b>	<b>13.12</b>

Source: Finance Accounts

As can be seen from the above table, major part of the central taxes assigned to the State during the year 2018-19 comprised Corporation Tax (34.78 per cent) followed by Income Tax (25.61 per cent) and Central GST (24.68 per cent). While the assignment of CGST increased substantially during 2018-19, the IGST decreased from ₹ 436.56 crore in 2017-18 to ₹ 96.30 crore in 2018-19. The quantum share of Union Excise and Custom Duties also decreased by ₹ 315.72 crore in 2018-19 over the previous year (Union Excise Duties by ₹ 225.88 crore (49.51 per cent) and Customs by ₹ 89.84 crore (20.59 per cent)).

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

Grants-in-Aid (GIA) from Centre to the State, a discretionary component of Central transfers, is considered to be an integral element of the Revenue Receipts of the State. The release of funds by GoI as grants under different schemes to the State during the last five years is shown in **Table No. 1.18**.

**Table No. 1.18: Grants-in-Aid received from GoI during 2014-15 to 2018-19**

(₹ in crore)					
Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Non-plan Grants <sup>8</sup>	1,086.53	1,249.14	1,309.10	Nil	Nil
Grants for State Plan Schemes	4,720.17	2,867.77	2,401.04	(-) 1.57 <sup>9</sup>	Nil
Grants for Central Plan Schemes	32.74	376.11	186.49	Nil	Nil
Grants for Centrally Sponsored Schemes	235.49	36.28	136.71	1,988.32	1,861.03
Grants for Special Plan Schemes	64.77	36.57	62.14	Nil	Nil
Finance Commission Grants	Nil	Nil	Nil	1,191.20	1,131.10
Others	Nil	Nil	Nil	652.42	2,011.70
<b>Total</b>	<b>6,139.70</b>	<b>4,565.87</b>	<b>4,095.48</b>	<b>3,830.37</b>	<b>5,003.83</b>
Percentage of (+) increase/ (-) decrease over previous year	30.64	(-) 25.63	(-) 10.30	(-) 6.47	30.64
Total grants as a percentage of Revenue Receipts	66	48	42	38	42

Source: Finance Accounts

<sup>8</sup> Non-plan grants includes Finance Commission grants upto 2016-17.

<sup>9</sup> Minus due to refund of the un-utilised fund to the Ministry of Social Justice and Empowerment, Government of India during the year.

Grants-in-Aid from the GoI increased significantly from ₹ 3,830.37 crore in 2017-18 to ₹ 5,003.83 crore in 2018-19 (₹ 1,173.46 crore) primarily due to transfer of major part of grants for Centrally Sponsored Schemes (CSS) through the State budget rather than direct release to the implementing agencies. Grants for CSS during 2018-19 also include ₹ 2.72 crore for Externally Aided Projects.

Major part of the funds under CSS were released towards (i) Sarva Shiksha Abhiyan (SSA) (₹ 202.85 crore); (ii) Pradhan Mantri Awas Yojana (PMAY-Rural Mission) (₹ 7.66 crore); (iii) Pradhan Mantri Gram Sadak Yojana (PMGSY) (₹ 73.31 crore); (iv) Anganwadi Services (ICDS) (₹ 187.14 crore); (v) National Rural Health Mission (₹ 154.79 crore); (vi) Border Area Development Programme (₹ 49.70 crore); (vii) Swachh Bharat Abhiyan (₹ 116.93 crore); (viii) Mahatama Gandhi National Rural Employment Guarantee Scheme (MGNREGS) (₹ 43.36 crore) and (ix) PMAY-Urban Mission (₹ 144.21 crore) during 2018-19. Besides, the State Government received an amount of ₹ 1,612.60 crore as Special Assistance, of which, ₹ 1,500 crore was a one-time Special Assistance for the year 2018-19 for investment in capital works.

Grants under 'Others' increased substantially during 2018-19 over the previous year mainly due to increase in Special Assistance by ₹ 1,280.92 crore (386.19 per cent) and ₹ 171.74 crore as contribution to National Disaster Response Fund (NDRF). The Finance Commission Grants include Revenue Deficit Grants (₹ 992 crore), grants for Rural Local Bodies (₹ 67.07 crore), grants for ULBs (₹ 39.63 crore) and grants for SDRF (₹ 32.40 crore) for the year. The Finance Commission grants decreased by ₹ 60.10 crore due to less receipt of Revenue Deficit Grants of ₹ 67 crore during 2018-19.

### 1.11.3 Capital Receipts

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

The growth and composition of Capital Receipts during the last five year period are shown in **Table No. 1.19**.

**Table No. 1.19: Trends in growth and composition of capital receipts during 2014-19**  
(₹ in crore)

Sources of State's Receipts	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Capital Receipts (CR)</b>	<b>539.45</b>	<b>1,120.93</b>	<b>1,140.47</b>	<b>1,335.10</b>	<b>1,708.17</b>
Miscellaneous Capital Receipts	0.0	0.00	0.00	0.00	0.00
Recovery of Loans and Advances	2.18	1.14	0.91	1.69	0.60
Public Debt Receipts	537.27	1,119.79	1,139.56	1,333.41	1,707.57
Rate of growth of Debt Capital Receipts (%)	(-) 31.73	108.42	1.76	17.01	28.06
Rate of growth of Non-Debt Capital Receipts (%)	127.08	(-) 47.71	(-) 20.18	85.71	(-) 64.50
Rate of growth of GSDP (%)	15.40	21.68	9.95	11.76	14.45
Rate of growth of Capital Receipts (per cent)	(-) 31.54	107.79	1.74	17.07	27.94

Source: Finance Accounts

Capital Receipts increased by 27.94 per cent from ₹ 1,335.10 crore in 2017-18 to ₹ 1,708.17 crore in 2018-19. The major part of the Capital Receipts (₹ 1,694.53 crore)

during 2018-19 was from market borrowings (99.20 *per cent*), of which, ₹ 1,542.83 crore was market loans bearing an interest rate ranging between 8.09 *per cent* and 8.82 *per cent* per annum. During 2018-19, the non-debt receipts were very low and decreased by 64.50 *per cent* as compared to the previous year.

### 1.11.3.1 Recovery of Loans and Advances

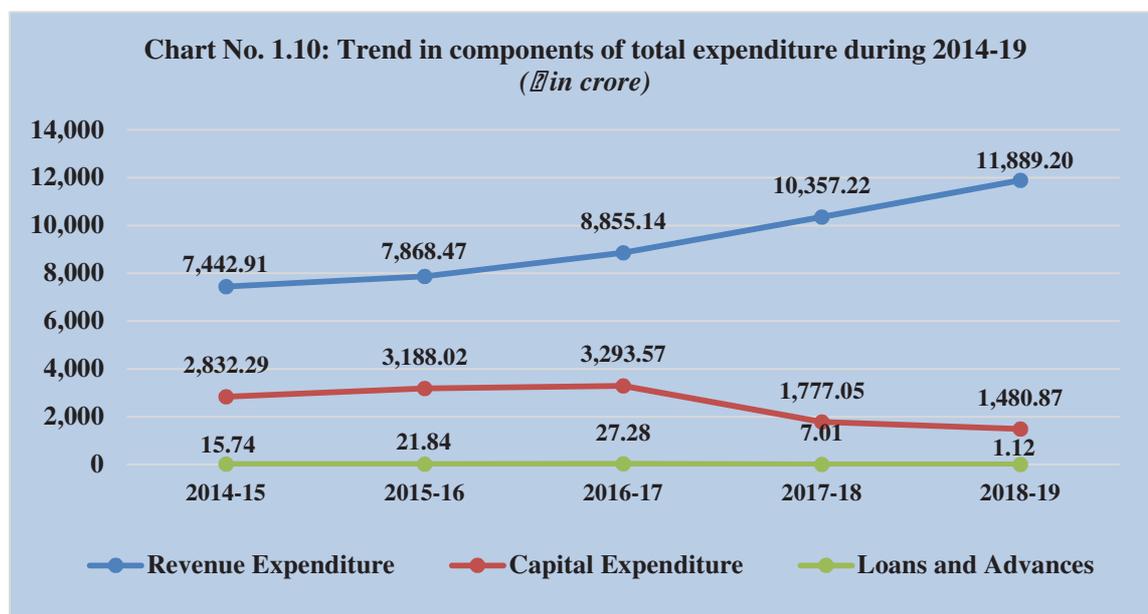
Recovery of loans and advances were essentially from Government servants (₹ 0.28 crore), Housing (₹ 0.01 crore) and from Co-operation (₹ 0.31 crore) although due to short recovery from the latter, the recovery of Loans and Advances decreased from ₹ 1.69 crore in 2017-18 to ₹ 0.60 crore in 2018-19. Recovery of Loans and advances from Government servants decreased from ₹ 0.53 crore in 2017-18 to ₹ 0.28 crore in 2018-19.

## 1.12 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.

### 1.12.1 Trend and Composition of Expenditure

Chart No. 1.10 presents the trends and composition of total expenditure during the five-year period 2014-15 to 2018-19.



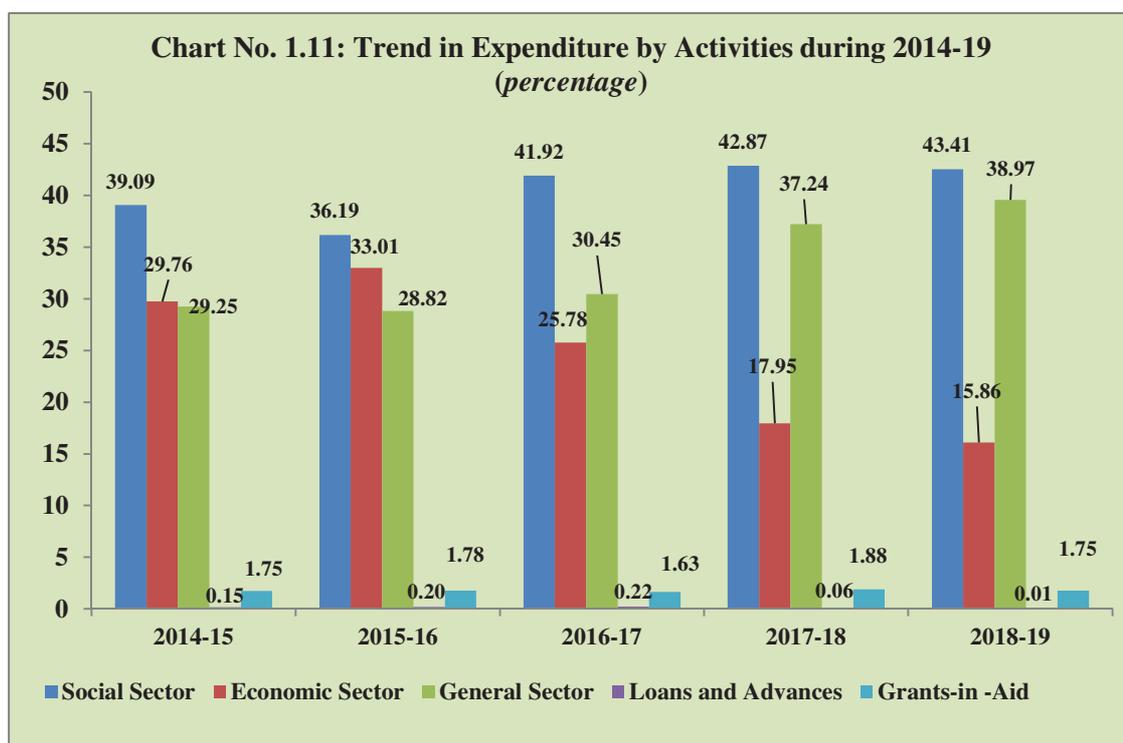
During the last five years, the total expenditure increased by ₹ 3,080.25 crore (29.93 *per cent*). While the Revenue Expenditure increased steadily from year to year (an increase of ₹ 4,446.29 crore (59.73 *per cent*) from 2014-15 to 2018-19), Capital Expenditure and disbursement of Loans and Advances showed an increase from 2014-15

to 2016-17, and declined progressively during the last two years. Capital Expenditure decreased by 17 per cent and disbursement of Loans and Advances decreased by 84 per cent respectively in 2018-19 over the previous year.

The total expenditure of the State increased by 10.13 per cent during 2018-19 over the previous year compared to the average increase of 13.97 per cent in the eleven Special Category States during the year. The CAGR of the total expenditure of the State during 2013-14 to 2017-18 was 12.40 per cent, while it averaged 13.53 per cent in respect of the eleven SCS during the same period.

### 1.12.2 Trend and Composition of Expenditure by Activities

The composition of total expenditure by activities during the period from 2014-15 to 2018-19 is depicted in **Chart No. 1.11**.



**Chart No. 1.11** shows that the expenditure on General Services increased steadily during 2014-15 to 2018-19 and ranged between 28.82 per cent and 38.97 per cent during the period. During 2018-19, the percentage of expenditure on General Services to Total Expenditure was 38.97 per cent. This was primarily due to increase in expenditure on Administrative Services by ₹ 162.40 crore (10 per cent), Interest payments by ₹ 132.06 crore (15 per cent) and pensions and other retirement benefits by ₹ 431.26 crore (27 per cent) over the previous year. Expenditure on Social Services increased by 11.53 per cent while it decreased by 3 per cent in respect of Economic Services during 2018-19 as compared to the previous year. Grants-in-aid increased by about 3 per cent during 2018-19 as compared to 2017-18.

### 1.12.3 Revenue Expenditure

Revenue Expenditure (RE) is incurred to maintain the current level of services and make payments for past obligations and as such, does not result in any addition to the State's infrastructure and services network. Revenue Expenditure as a *percentage* of Total Expenditure ranged between 71 *per cent* and 89 *per cent* during the five-year period 2014-15 to 2018-19. It increased by ₹ 1,531.98 crore (15 *per cent*) from ₹ 10,357.22 crore in 2017-18 to ₹ 11,889.20 crore during 2018-19 mainly due to increased expenditure on Interest payments, Pensions, Salary, etc. in General Services, and Education, Health and other welfare activities in Social Services during the year.

#### 1.12.3.1 Committed Expenditure

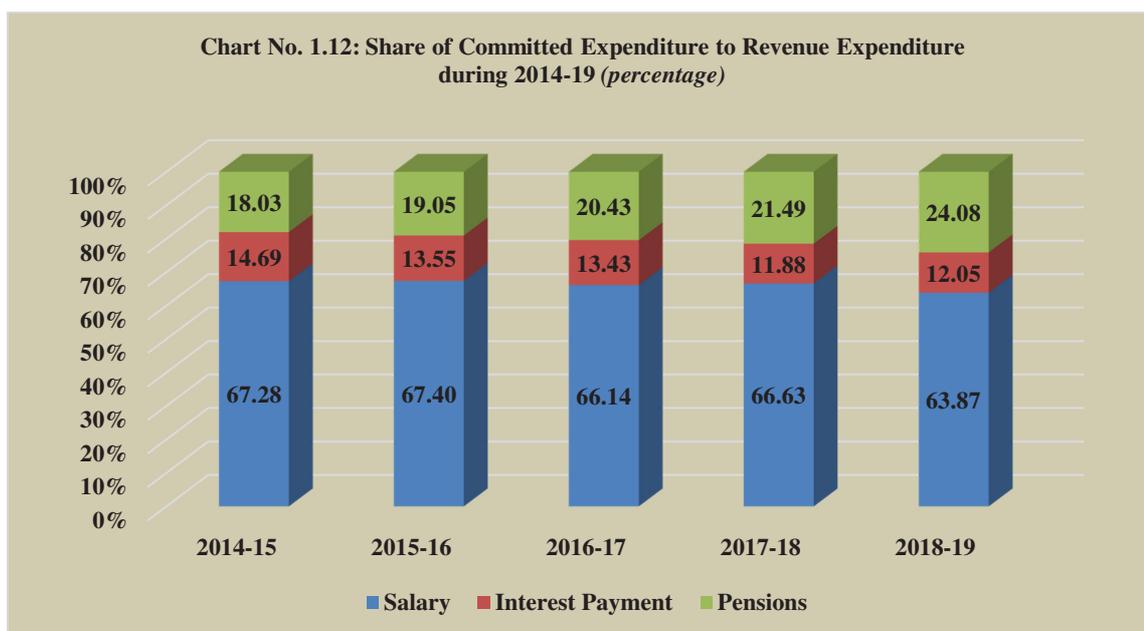
Committed Expenditure of the State Government on revenue account consists mainly of Salaries and Wages, Interest Payments and Pension. The trend of components of Committed Expenditure are presented in **Table No. 1.20**. As can be seen from the table, Committed Expenditure has displayed a rising trend driven by salaries and wages, interest and pension payments. During the year 2018-19, Committed Expenditure increased by ₹ 986.51 crore (13.21 *per cent*) compared to the previous year; it constituted 71.12 *per cent* of Revenue Expenditure and 70.28 *per cent* of Revenue Receipts during 2018-19.

**Table No. 1.20: Components of Committed Expenditure during last five years 2014-19**  
(₹ in crore)

Components of Committed Expenditure (CE)	2014-15	2015-16	2016-17	2017-18	2018-19	
					BEs	Actuals
Salaries & Wages	3,123.13 (67.28)	3,628.51 (67.40)	3,911.88 (66.14)	4,976.79 (66.63)	6,287.94 (66.46)	5,399.98* (63.87)
Interest Payments	681.68 (14.69)	729.39 (13.55)	794.31 (13.43)	886.89 (11.88)	1,146.82 (12.12)	1,018.95 (12.05)
Expenditure on Pensions	837.18 (18.03)	1,025.31 (19.05)	1,208.67 (20.43)	1,605.23 (21.49)	2,026.00 (21.42)	2,036.49 (24.08)
<b>Total CE</b>	<b>4,641.99</b>	<b>5,383.21</b>	<b>5,914.86</b>	<b>7,468.91</b>	<b>9,460.76</b>	<b>8,455.42</b>
<b>Total Revenue Exp. (RE)</b>	<b>7,442.91</b>	<b>7,868.47</b>	<b>8,855.14</b>	<b>10,357.22</b>	<b>13,108.97</b>	<b>11,889.20</b>
<b>Percentage of CE to RE</b>	<b>62.37</b>	<b>68.41</b>	<b>66.80</b>	<b>72.11</b>	<b>72.17</b>	<b>71.12</b>
<b>Total Revenue Receipts (RR)</b>	<b>9,239.73</b>	<b>9,426.74</b>	<b>9,645.46</b>	<b>10,067.95</b>	<b>14,013.21</b>	<b>12,030.89</b>
<b>Percentage of CE to RR</b>	<b>50.24</b>	<b>57.11</b>	<b>61.32</b>	<b>74.19</b>	<b>67.51</b>	<b>70.28</b>

*Note: \*Excluding Grants-in-aid of ₹ 275.73 crore and wages of ₹ 45.25 crore.*

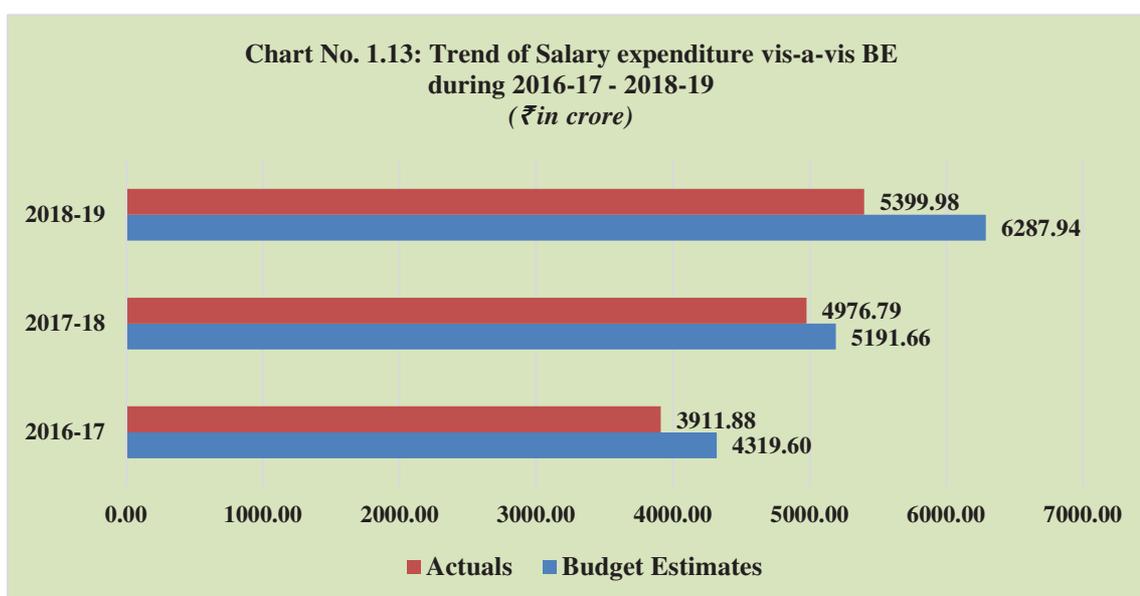
The share of Committed Expenditure to Revenue Expenditure during the five-year period 2014-19 is depicted in **Chart No. 1.12**.



The components of committed expenditure are discussed below:

**(i) Salaries and Wages**

A significant chunk of Committed Expenditure during 2018-19 was on Salaries and Wages as can be seen from **Table No. 1.20**. During 2018-19, the expenditure of Salaries and Wages was 63.87 per cent of the committed expenditure and constituted 71.12 per cent of the Revenue expenditure during the year. Salary expenditure increased by ₹ 423.19 crore (8.50 per cent) in 2018-19 as compared to the previous year. The increase was mainly due to pay revision of the State Government employees during 2018-19. A comparative status on the salary expenditure against the budget estimates during last three years from 2016-17 to 2018-19 are shown in **Chart No. 1.13**.



**Table No. 1.21: Comparison of ratio of Salary & Wages expenditure to Revenue Receipts of NER States**

State Name	2014-15	2015-16	2016-17	2017-18	2018-19
Assam	46.69	44.18	39.61	48.09	41.93
Arunachal Pradesh	31.23	29.36	28.58	32.20	26.99
Meghalaya	31.70	30.98	25.79	28.79	34.51
Manipur	33.08	33.49	32.68	34.03	33.50
Mizoram	37.22	32.97	31.40	28.68	34.78
Nagaland	40.80	45.85	39.73	37.72	43.24
Sikkim	30.25	35.88	30.89	28.37	32.84
<b>Tripura</b>	<b>34.23</b>	<b>38.84</b>	<b>40.87</b>	<b>49.75</b>	<b>45.26</b>

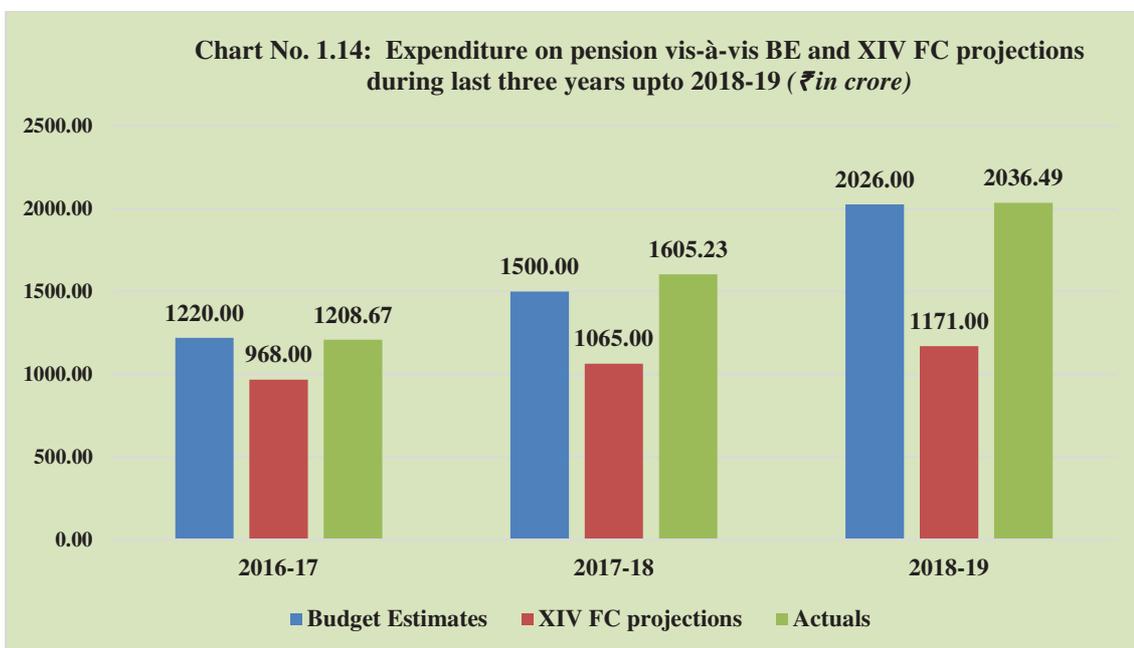
Source: Finance Accounts of the respective States.

The percentage of expenditure on Salaries & Wages with reference to Revenue Receipts, was highest in Tripura compared to the other NER States during last three years from 2016-17 to 2018-19 with 49.75 per cent of RR going to salaries and wages in 2017-18.

## (ii) Expenditure on Pension Payments

The expenditure on Pension payments and other retirement benefits increased by ₹ 431.26 crore (26.87 per cent) in 2018-19 as compared to the previous year. The expenditure on Pension payments was 24.09 per cent of the committed expenditure and also constituted 17.13 per cent of the Revenue Expenditure of the State during 2018-19. The expenditure was higher than the Budget Estimates as well as the normative assessment (₹ 1,171 crore) made by the XIV FC for the year.

A comparative status on the expenditure on Pension payment during 2016-17 to 2018-19 is shown in **Chart No. 1.14**.



As on 31 March 2019, there were 67,954 Pensioners including 89 MLA Pensioners and 56 MLA Family Pensioners in the State as per information furnished by the State Government.

Government of Tripura introduced National Pension Scheme (NPS) in the State with effect from 1 July 2018 for its employees who were recruited on or after 1 July 2018. In

terms of NPS, an employee contributes 10 *per cent* of monthly salary and Dearness Allowance and the State Government contributes a matching amount. As on 31 March 2019, the State Government has contributed ₹ 0.40 crore to the Pension Fund against the contribution of ₹ 0.41 crore from its employees. However, instead of ₹ 0.81 crore required to be transferred to the National Securities Depository Ltd (NSDL), the State Government has transferred only ₹ 0.57 crore during the year 2018-19. The State Government thus created an interest liability on the amount not transferred to NSDL, incorrectly used the funds that belong to its employees and created uncertainty in respect of benefit due to employees effected/avoidable financial liability to Government in future, and, thus leading to possible failure of the scheme itself.

The State Finance Minister, in his Budget Speech 2018-19 stated that with the introduction of New Pension Scheme, pension liabilities of the State could be contained and more resources could be spared for development of the State.

### **(iii) Interest Payments**

Interest payment during 2018-19 was ₹ 1,018.95 crore, which was an increase of ₹ 132.06 crore (14.89 *per cent*) over the previous year and constituted about 12.05 *per cent* of total committed expenditure of the year and 8.57 *per cent* of the total Revenue Expenditure for the year 2018-19. Interest payments were mainly on Small Savings, Provident Fund including Pension Fund (₹ 350.96 crore); interest on internal debt (₹ 649.55 crore) and on Loans and Advances from GoI (₹ 18.44 crore). Out of interest payments of ₹ 649.55 crore on internal debt; ₹ 457.79 crore was paid on market loan during the year. The Interest Payment was higher than the Budget Estimates as well as the XIV FC projections (₹ 970.00 crore) for the year.

### **1.12.3.2 Subsidies provided by the State**

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 2018-19, total subsidies paid was ₹ 133.19 crore which was an increase of ₹ 16.62 crore (14.26 *per cent*) over that of 2017-18. Subsidies constituted 1.12 *per cent* of Revenue expenditure for the year. Details of subsidies in various departments are given in **Table No. 1.22**.

**Table No. 1.22: Department-wise explicit subsidies given by the Government during 2014-19**  
(₹ in crore)

Sl. No.	Name of Department	Amount of subsidies given				
		2014-15	2015-16	2016-17	2017-18	2018-19
1	Tribal Welfare	4.16	4.11	6.17	6.99	0.00
2	Welfare of SC, OBC & Minorities	2.50	2.39	5.16	5.95	0.00
3	Agriculture Department	9.05	6.85	1.00	7.60	59.80
4	Food, Civil Supplies & Consumers Affairs	66.81	51.58	49.63	65.75	53.14
5	Co-operation	0.18	0.00	0.17	0.28	0.25
6	Horticulture	0.80	0.00	0.00	Nil	0.00
7	Power (TSECL)	62.00	69.00	40.00	30.00	20.00
<b>Total</b>		<b>145.50</b>	<b>133.93</b>	<b>102.13</b>	<b>116.57</b>	<b>133.19</b>

Source: Finance Accounts

The quantum of subsidies to the Agriculture department has surged during the year 2018-19 (686.84 *per cent*). These were mainly for developmental activities concerning implementation of CSS under Sub-mission of Agricultural Mechanisation (₹ 45.43 crore) and for Agriculture Development (₹ 5.08 crore). Moreover, the subsidy of ₹ 4.48 crore was given as State Share for the National Mission for Agricultural Extension Technology Scheme (NMAET) in 2018-19 while it was ₹ 0.64 crore in 2017-18. The ‘Pradhan Mantri Fasal Bima Yojana’, a CCS scheme, was implemented in the State for which an amount of ₹ 0.10 crore was given as subsidy as State share during 2018-19. Further, scrutiny of records revealed that subsidy of ₹ 0.28 crore was given as the cost of green gram seeds procured by the Office of the Deputy Director of Agriculture, Agartala and ₹ 0.18 crore was given being the cost of pump sets and power tillers procured under NMAET scheme by the Dy. Director of Agriculture, Dharmanagar during 2018-19.

The State Government provided subsidy amounting to ₹ 53.14 crore (39.90 *per cent*) to the consumers under Public Distribution System during 2018-19 which was a reduction of ₹ 12.61 crore (19.18 *per cent*) from 2017-18. Rupees 20 crore (15.02 *per cent* of total subsidy) was given as consumer subsidy to the State Electricity Corporation Ltd. during the year 2018-19. The State government was yet to release an amount of ₹ 100.73 crore to State power utility company (TSECL) despite notifying it.

The details of the departments, nature of subsidy provided and the total number of beneficiaries there-under during 2018-19 are given in **Table No. 1.23**.

**Table No. 1.23: Subsidy provided during 2018-19**

Sl. No	Department	Nature of Subsidy	Total No. of beneficiaries
1	Agriculture Department	Cost of Pump Set and Power Tiller under NMAET	8,681
		Cost of green Gram Seeds (280 Quintal)	
		M/s J Deep Chemical and Fertiliser	
		M/s Dutta Chemical	
		Agriculture	
		Horticulture	
	Others		
2	Food, Civil & Consumers Affairs	Subsidy in lieu of Mustard Oil and Masur Dal	2,18,401*
		Providing Rice @ ₹ 2/Kg under AAY & PG Ration Card Holders under NFSM	2,94,903*
		Procurement of paddy from farmers during KMS 2018-19 (20,808 MT)	Not readily available
3	Power (TSECL)	Consumer subsidy	Not readily available
4	Co-operation	Assistance to credit co-operatives, others	Not readily available

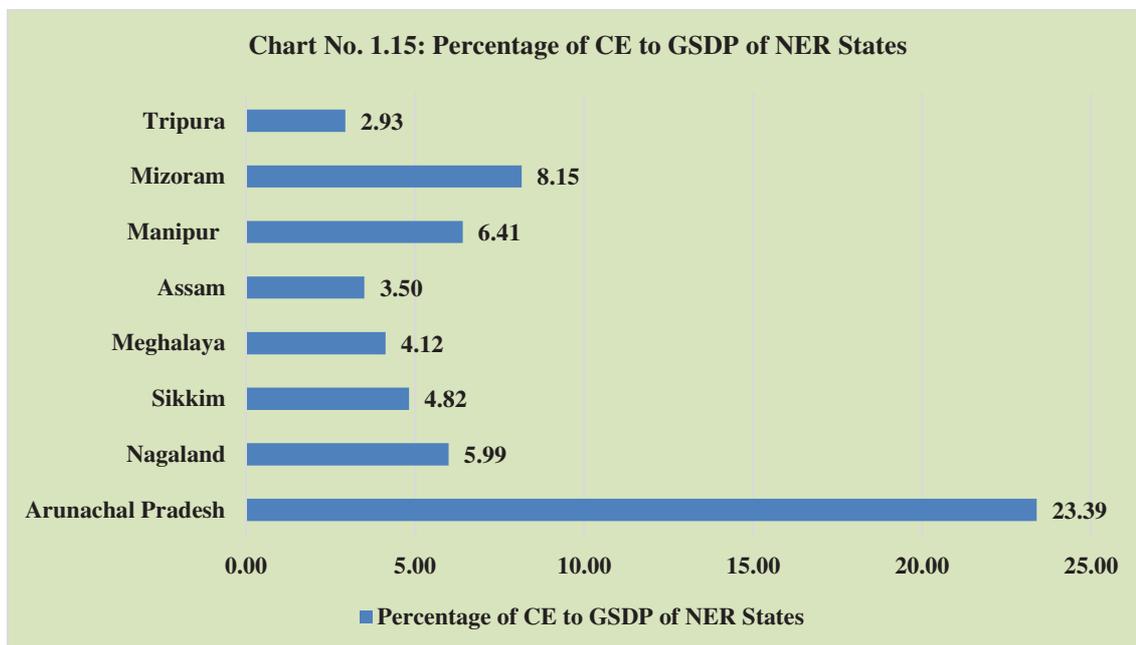
\* Total beneficiaries are calculated based on the subsidy provided during the four quarter of the year.

#### 1.12.4 Capital Expenditure

According to Rule 84 of GFR 2017, significant expenditure incurred with the objective of acquiring tangible assets of a permanent nature (for use in the organisation and not for sale in the ordinary course of business) or enhancing the utility of existing assets, shall broadly be defined as Capital expenditure.

### 1.12.4.1 Comparison of capital expenditure to GSDP with the neighbouring States for the year 2018-19

A comparison of the capital expenditure to GSDP of eight neighbouring states in NER for the year 2018-19 are given in **Chart No. 1.15**.



**Source:** Finance Accounts of the respective NER States.

Capital expenditure to GSDP for the year 2018-19 in respect of Tripura was lowest (2.93 per cent) as compared to the seven other neighbouring States in NER. Further, if the misclassification of revenue expenditure of ₹ 661.74 crore booked under capital during 2018-19 is taken into consideration, the percentage of capital expenditure to GSDP will be only 1.62 per cent of the GSDP. It indicates that the State Government has given less priority for utilising funds for creation of assets of a permanent nature.

### 1.12.4.2 Expenditure on State Plan Schemes /Centrally Sponsored Schemes

The State Government has been incurring expenditure on various State Plan Schemes/CSS on Capital Account. The Government had also used funds for investments under Capital Account. The trend of capital expenditure under various heads and the amount of investment under Capital Account during the last three years from 2016-17 to 2018-19 are shown in **Table No. 1.24**.

**Table No. 1.24: Capital Expenditure**

Particulars	(₹ in crore)		
	2016-17	2017-18	2018-19
Expenditure on Centrally Sponsored Schemes	2140.30	1048.58	909.81
Expenditure on State Plan Scheme	1062.07	652.46	512.36
Expenditure on Non-Plan Heads	18.92	18.19	0.00
Investment by the Government	72.28	57.82	58.70
<b>Total Capital Expenditure</b>	<b>3293.57</b>	<b>1777.05</b>	<b>1480.87</b>
Receipts under CSS from the GoI	2724.24	1988.32	1861.03

The State Government received grants from GoI for implementation of various Plan/CSS schemes in the State. It was observed that out of the grants of ₹ 1,861.03 crore received

from the GoI during 2018-19 for implementation of CSS, only ₹ 909.81 crore (48.89 per cent) was utilised on the CSS under Capital Account during the year.

Further, it was noticed that out of the total Capital Expenditure of ₹ 1,480.87 crore during 2018-19, ₹ 661.74 crore was given as Grants-in-aid for creation of capital assets to the Local Bodies under Object Head - 57 for which the owner of the assets were either individuals or local bodies. This was in violation of IGAS-2 resulting in overstatement of capital expenditure to that extent during the year. This constituted 44.69 per cent and 20.19 per cent of the total actual and Budgeted State's Capital Expenditure respectively and 72.73 per cent of the CSS.

As per the recommendations of the XIV Finance Commission, the net proceed of States' share of Union Taxes and Duties increased from 32 to 42 per cent. Subsequently, the number of schemes fully sponsored by the Union Government was revised, some schemes were delinked from support of the Centre and similarly the sharing patterns of centrally sponsored schemes were also changed. With the increase in net proceeds, the State have greater fiscal space and flexibility to meaningfully contribute to the overall growth and development of the State, thereby adding to the aggregate growth of the nation.

The pattern of State Government expenditure on Centrally Sponsored Schemes (CSS) and State Plan Schemes during the last five years from 2014-15 to 2018-19 are given in **Table No. 1.25**.

**Table No. 1.25: Composition of Expenditure under State Plan Schemes and Central Plan Schemes during 2014-15 to 2018-19**

(₹ in crore)					
Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Centrally Sponsored Schemes</b>	<b>1,963.97</b>	<b>2,477.36</b>	<b>2,572.37</b>	<b>1,769.98</b>	<b>1,938.78</b>
<i>State share</i>	<i>142.17</i>	<i>184.68</i>	<i>290.00</i>	<i>234.75</i>	<i>277.54</i>
<i>GoI Share</i>	<i>1,821.80</i>	<i>2,292.68</i>	<i>2,282.37</i>	<i>1,535.23</i>	<i>1,661.24</i>
<b>State Plan Schemes</b>	<b>160.38</b>	<b>176.87</b>	<b>283.63</b>	<b>194.03</b>	<b>220.33</b>
<b>Total</b>	<b>2124.35</b>	<b>2654.23</b>	<b>2856.00</b>	<b>1964.01</b>	<b>2159.11</b>

Source: Finance Accounts

**Table No. 1.25** shows the pattern of Expenditure out of the State budget and GoI on CSS related projects or schemes. It can be seen that, there was not much improvement on the quantum of expenditure of the State on State Plan Schemes over the years, although the increased tax devolution to the States was with this purpose. In other words, State has not compensated for loss of SPA/ACA with increased fiscal devolution under XIV FC and the GoI has continued funding the capital expenditure of the State.

### 1.13 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 and its effectiveness (assessment of outlay-outcome relationships for selected services).

### 1.13.1 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>10</sup> like, delivery of health services to improve quality of life and reduce morbidity, provide basic education to all, drinking water and sanitation, etc. Expenditure on Social and Economic Services together constitute Development Expenditure while the expenditure on General Services is treated as Non-Development Expenditure. Fiscal priority (ratio of expenditure category to Aggregate Expenditure (AE)) refers to the priority given to a particular category of expenditure by the State. Low fiscal priority can be stated to have been attached to a particular head of expenditure if it is below the NER State's average for the year.

**Table No. 1.26** analyses the fiscal priorities of the State Government with regard to Development Expenditure (DE), Social Sector Expenditure (SSE), Economic Sector Expenditure (ESE), Capital Expenditure (CE), Expenditure on Education and Health relative to the 11 Special Category States (SCS) during three years 2014-15, 2017-18 and 2018-19.

**Table No. 1.26: Fiscal priority of the State**

Fiscal priority by the State	<i>(in per cent)</i>						
	AE/GS DP	DE/ AE	SSE/ AE	ESE/ AE	CE/ AE	Education/ AE	Health/ AE
Special Category States' Average (ratio) 2014-15	26.00	66.76	36.27	30.49	14.46	18.52	5.60
Tripura Average 2014-15	33.28	68.95	39.09	29.72	27.52	15.94	6.28
Special Category States' Average (ratio) 2017-18	25.80	58.90	34.90	28.90	15.50	18.20	6.20
Tripura Average 2017-18	30.60	60.88	42.91	17.97	14.64	19.37	6.50
Special Category States' Average (ratio) 2018-19	26.73	64.82	35.75	29.08	15.69	18.21	6.48
Tripura Average 2018-19	26.45	59.27	43.41	15.86	11.08	18.35	6.95

*Source: Based on the data in the Finance Accounts of the respective States*

A comparative study of average expenditure of Tripura in 2014-15, 2017-18 and 2018-19 with that of the average of 11 SCS showed the following:

During 2018-19, the percentage of expenditure to Aggregate Expenditure (AE) in respect of Social Sector and Health in Tripura were higher than the previous year.

- The AE of the State as a proportion of its GSDP in 2014-15 and 2017-18 was higher than the average of 11 SCS for the years, but was lower in 2018-19.
- DE as a proportion of AE of the State during 2014-15 and 2017-18 was higher than the average of SCS; however, ratio of DE to AE in Tripura matched the average of SCS in 2018-19.

<sup>10</sup> Core public goods are those which all citizens enjoy in common like enforcement of law and order, security and protection of rights; pollution free air and other environmental goods and infrastructure, etc. Merit goods are commodities that the public sector provides free or at subsidised rates like free or subsidised food for the poor, delivery of health services to improve quality of life and reduce morbidity, basic education to all, drinking water and sanitation, etc.

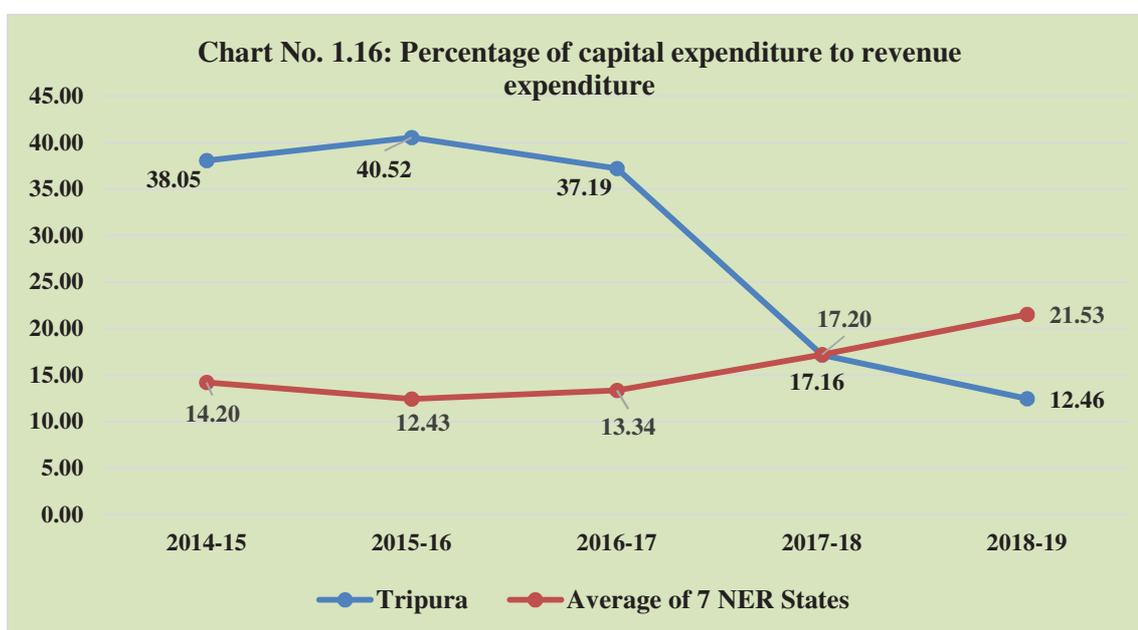
- CE of the State as a proportion of the AE was higher in 2014-15 than the average of SCS; however, during 2017-18 and 2018-19, it was lower compared to the SCSs for the years.

### 1.13.2 Trend in ratio of Capital expenditure to Revenue expenditure

The ratio of Capital Expenditure (CE) to Revenue Expenditure (RE) (a proxy for quality of expenditure) measures a State Government's investment in creation of property, plant, equipment and other capital assets. The ratio shows how aggressively the Government is investing its revenue into productive assets.

A high ratio potentially indicates that a Government is investing heavily, which could be a positive or a negative sign depending on how effectively it uses those assets to produce new income.

Percentage of capital expenditure to revenue expenditure of Tripura with reference to the average of the seven neighbouring NER States for the five-year period 2014-15 to 2018-19 is given in **Chart No. 1.16**.



*Source: Based on the Finance Accounts of the respective NER States.*

During 2014-15 to 2016-17, the percentage of CE to RE in respect of Tripura was higher than the average of the seven neighbouring States. It petered off during 2017-18 and 2018-19, implying that the Government is according less priority to expenditure on capital heads.

### 1.13.3 Efficiency of Expenditure

Apart from improving the allocation towards Development Expenditure (DE)<sup>11</sup>, particularly in view of the fiscal space being created on account of decline in debt servicing in recent years, the efficiency of expenditure is also reflected by the ratio of

<sup>11</sup> The analysis of the expenditure data is dis-aggregated into Development Expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances are categorised into Social Services and Economic Services, which together constitute Development Expenditure, while expenditure on General Services is treated as Non-Development Expenditure.

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. 1.27** presents the trends in DE relative to the Aggregate Expenditure (AE) of the State during the five-year period 2014-15 to 2018-19.

**Table No. 1.27: Trend of Development expenditure during 2014-19**

(₹ in crore)					
Components of Development Expenditure	2014-15	2015-16	2016-17	2017-18	2018-19
a. Development Revenue Expenditure (percentage of total RE)	4,587.08 (61.63)	4,625.36 (58.78)	5,154.04 (58.20)	5,730.38 (55.33)	6,541.72 (55.02)
b. Development Capital Expenditure (percentage of total CE)	2,493.08 (88.02)	3,040.48 (95.37)	3,089.02 (93.79)	1,654.38 (93.10)	1,383.22 (93.41)
c. Development Loans and Advances (percentage of total L&A)	15.74 (100)	21.84 (100)	26.58 (97.36)	6.65 (94.72)	0.62 (55.36)
<b>Total Development Expenditure (a to c) (percentage of Aggregate Expenditure)</b>	<b>7,095.90 (68.95)</b>	<b>7,687.68 (69.39)</b>	<b>8,269.64 (67.92)</b>	<b>7,391.41 (60.88)</b>	<b>7,925.56 (59.27)</b>
<b>Aggregate Expenditure</b>	<b>10,290.94</b>	<b>11,078.33</b>	<b>12,175.99</b>	<b>12,141.28</b>	<b>13,371.19</b>

*Source: Finance Accounts of respective years.*

It can be seen from the above table that the Development Expenditure comprising Revenue and Capital Expenditure, and Loans and Advances for Social and Economic Services increased by ₹ 534.15 crore (7.23 per cent) from ₹ 7,391.41 crore in 2017-18 to ₹ 7,925.56 crore in 2018-19. However, after displaying an increasing trend during 2014-15 to 2016-17, the overall DE decreased by 10.61 per cent in 2017-18 over the previous year due to decrease in Development Capital Expenditure. The DE further increased by 7.23 per cent in 2018-19.

- DE as a percentage of AE (Revenue plus Capital plus Loans and Advances) ranged between 59.27 per cent and 69.39 per cent during the five-year period 2014-19.
- While Revenue Development Expenditure as a percentage of total Revenue Expenditure ranged between 55.02 per cent and 61.63 per cent, Capital Development Expenditure as a percentage of total Capital Expenditure, ranged between 88.02 per cent and 95.37 per cent during the five-year period 2014-19.
- DE on Loans and Advances was more or less constant and ranged between 94.72 per cent and 100 per cent during the period 2014-19. During 2018-19, the Development loan under Economic Services was given for Agriculture and allied activities through various cooperatives and for implementation of Special Sub-plan schemes for SC/ST in the State.

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

The efficiency of Government expenditure on selected parameters in some major areas under Social and Economic Services during 2018-19 as compared to 2017-18 are depicted in **Table No. 1.28**.

**Table No. 1.28: Efficiency of expenditure use in selected Social and Economic Services during 2018-19 as compared to 2017-18**

(per cent)

Social/Economic Infrastructure	2017-18			2018-19		
	Ratio of CE to TE	In RE, the share of		Ratio of CE to TE	In RE, the share of	
		S & W	O&M		S&W	O & M
<b>Social Services (SS)</b>						
Education, Sports, Art & Culture	7.17	77.67	22.33	0.69	84.23	15.77
Health & Family Welfare	17.92	68.88	31.12	14.12	61.62	38.38
Water Supply, Sanitation, and Housing & Urban Development	67.91	38.30	61.70	58.49	37.09	62.91
Other Social Services	5.16	23.50	76.50	14.24	5.88	94.12
<b>Total (SS)</b>	<b>18.35</b>	<b>59.17</b>	<b>40.83</b>	<b>14.00</b>	<b>54.91</b>	<b>45.09</b>
<b>Economic Services (ES)</b>						
Agriculture & Allied Activities	3.94	65.04	34.96	3.99	57.19	42.81
Irrigation & Flood Control	26.43	100	-	25.33	103.52	-
Power & Energy	8.67	19.59	80.41	59.52	27.46	72.54
Transport	72.80	-	100	69.58	3.31	96.69
Other Economic Services	32.98	50.15	49.85	25.76	54.59	45.41
<b>Total (ES)</b>	<b>32.09</b>	<b>52.63</b>	<b>47.37</b>	<b>26.92</b>	<b>53.30</b>	<b>46.70</b>
<b>Total (SS + ES)</b>	<b>22.40</b>	<b>57.48</b>	<b>42.52</b>	<b>17.45</b>	<b>54.53</b>	<b>45.47</b>

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

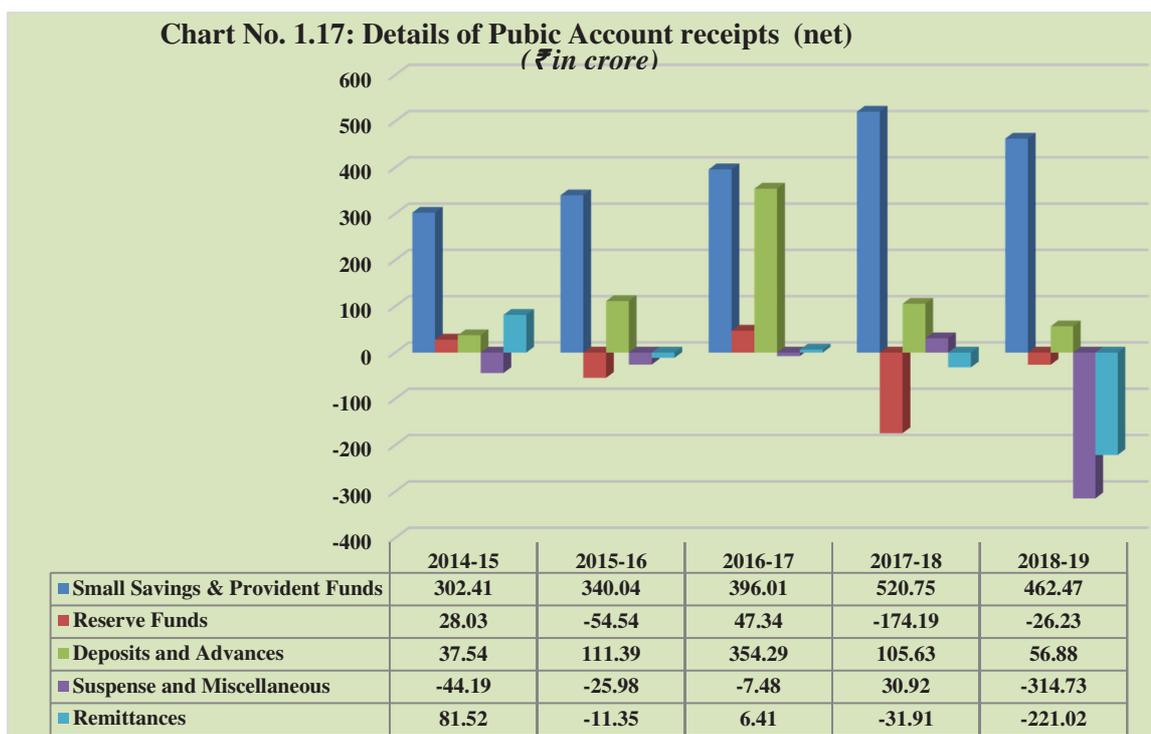
As is evident from the above table, the percentage of capital expenditure to total expenditure both in Social and Economic Services decreased substantially during 2018-19 (17.45 per cent) as compared to the previous year (22.40 per cent). This was primarily due to decrease in expenditure on Education, Sports, Art & Culture, Health and Family Welfare, Water Supply, etc. under Social Services and in Irrigation & Flood Control, Transport and Other Economic Services under both Social and Economic Services.

The share of salary expenditure with respect to revenue expenditure in social services, however, decreased by 4.26 per cent during 2018-19 as compared to the previous year, while it has increased marginally with regard to economic services during the year.

### 1.14 Public Account

Receipts and Disbursements in respect of certain transactions such as Small Savings, Provident Fund, Reserve Funds, Deposits, Suspense, Remittances, etc. which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature. Here, the Government acts as a banker. The balance after disbursements is the fund available with the Government for use.

The net availability of funds under various components of Public Account during the five-year period 2014-19 is depicted in **Chart No. 1.17**.



The net availability of funds from Public Account during last five year period from 2014-15 to 2018-19 displayed a fluctuating trend which ranged between ₹ 359.56 crore and ₹ 796.57 crore. During 2018-19, the net availability of fund from Public Account was (-) ₹ 42.64 crore.

The State Government had withdrawn an amount of ₹ 106.95 crore being the interest accrued on investment from Sinking Fund Investment Account during the year 2018-19. In addition, the State Government had utilised ₹ 172.86 crore from the cash balances to cover Fiscal Deficit during the year.

### 1.14.1 Reserve Funds

Reserve Funds are created for specific and well defined purposes. These funds are augmented by contributions or grants from the Consolidated Fund of India or State. The contributions are treated as expenditure and accounted for under the Consolidated Fund for which the vote of the legislature is obtained. At the end of the financial year, the expenditure relating to the funds is transferred to the Public Account.

As on 31 March 2019, there were two types of Reserve Funds in the State viz. (i) Interest Bearing and (ii) Non-Interest Bearing Reserve Funds.

#### 1.14.1.1 Interest Bearing Reserve Funds

As per the recommendations of FCs, the State Government constituted the State Disaster Response fund (SDRF) in 2010-11 under Major Head-8121 as an Interest Bearing Reserve Fund. As per the guidelines of the Fund, the GoI and the State Governments are to contribute to the Fund in the proportion of 90:10. During 2018-19, GoI released ₹ 32.40 crore as its share towards SDRF against ₹ 32.00 crore recommended by the XIVFC for the year and the State contributed its share of ₹ 3.60 crore to the Fund.

Further, the State Government received ₹ 171.74 crore towards the NDRF and transferred it to SDRF under Public Account during 2018-19. The total receipts in the Fund during the year were ₹ 217.94 crore, including interest of ₹ 10.20 crore earned on the investment.

The State Government disinvested the matured amount of ₹ 100 crore from the SDRF Investment Account during 2018-19. An expenditure of ₹ 170.60 crore was incurred by the State Government during the year, of which, ₹ 79.97 crore was met from SDRF, ₹ 71.49 crore from NDRF and ₹ 19.14 crore was met from the disinvested amount of ₹ 100 crore. Overall corpus of SDRF at the end of 31 March 2019 stood at ₹ 241.13 crore including the balance amount of disinvestment of ₹ 80.86 crore. No amount was invested from the SDRF at the end of March 2019. The Government was likely to lose ₹ 18.08 crore<sup>12</sup> on account of interest on the un-invested amount, which will lead to understatement of Revenue as well as Fiscal Deficit.

#### **(a) Consolidated Sinking Fund**

The State Government constituted a Sinking Fund in 1999-2000 for redemption of outstanding liabilities, with an initial investment of ₹ 10 crore. As per the recommendations of the XII FC, the State Government constituted a revised Consolidated Sinking Fund (CSF) scheme in 2006-07 for redemption of outstanding liabilities.

The Scheme guidelines were further revised and notified in Tripura Gazette on 16 January 2018 and came into effect from the financial year 2017-18.

As per Rule 5 of the Scheme guidelines, the State Government may contribute to the Fund at least 0.5 *per cent* of the outstanding liabilities as at the end of the previous year. The State is to make efforts to raise the minimum contribution every year. During 2018-19, as against the minimum required contribution of ₹ 64.51 crore (0.50 *per cent* of outstanding liabilities of ₹ 12,902.73 crore at the beginning of the year), the State Government did not make any contribution towards the Fund. In doing so, apart from violating the extant rules, the Government has deferred its current year's liability to future years, which has the impact of understating the fiscal deficit by an equivalent amount. However, during the year, ₹ 32.72 crore was received as interest on Sinking Fund Investment Account which was reinvested by the RBI. During 2018-19, the State Government withdrew the accrued interest of ₹ 106.95 crore from the Sinking Fund Investment Account and credited it to Revenue Receipts for clearing its internal debt. The balance of ₹ 294.79 crore (2.28 *per cent* of the outstanding liabilities at the beginning of the year) in the Account was invested by the State at the end of the year 2018-19.

#### **(b) General and Other Reserve Funds – Guarantee Redemption Fund**

The State Government constituted a Guarantee Redemption Fund (GRF) on 12 July 2007 for meeting its obligations arising out of the Guarantees issued on behalf of State Government Companies and Corporation. This Fund is classified under the Head of

<sup>12</sup> Calculated at the rate of 7.50 *per cent* as applicable to WMAs

Account 8235–General and Other Reserve Funds –117–Guarantees Redemption Fund in the Public Account. As on 31 March 2019, there was a balance of ₹ 9.00 crore (₹ 8.38 crore as of 31 March 2018) in this Reserve Fund, out of which, ₹ 4.50 crore was invested. During 2018-19, ₹ 0.62 crore was credited to this account of which, ₹ 0.30 crore was on account of guarantee redemption fee and the balance ₹ 0.32 crore was interest accrued on investment of the Fund.

## 1.15 Investments and Returns

### 1.15.1 Cash Balances and Investment of Cash Balances

It is desirable that the in-flow of State's resources matches its expenditure obligations. However, to take care of any temporary mismatches in flow of resources and expenditure obligations, a mechanism of Ways and Means Advances (WMA) - Ordinary or Special and Overdraft from RBI has been put in place. The operative limit for normal WMA was ₹ 150 crore for the State with effect from 01 November 2013 and the operative limit for special WMA had been revised by the RBI from time to time.

Under the agreement with the RBI, the State Government had to maintain a minimum cash balance of ₹ 29 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 WMA/Overdrafts. However, the State had not availed of any WMA (Ordinary or Special) since 1999-2000.

**Table No. 1.29** depicts the Cash Balances and investment of these by the State Government during 2018-19.

**Table No. 1.29: Investment of Cash Balances during 2018-19**

(₹ in crore)

Particulars	Opening balance as on 1-4-2018	Closing balance as on 31-3-2019
<b>(a) General Cash Balance -</b>		
Cash in Treasuries	0.00	0.00
Deposits with Reserve Bank of India	(-) 6.93	(-) 14.02
Deposits with other Banks	0.00	0.00
Remittances in transit-Local	(-) 1.13	(-) 1.13
<b>Total</b>	<b>(-) 8.06</b>	<b>(-) 15.15</b>
<b>Investments held in Cash Balance Investment Account</b>	<b>639.54</b>	<b>652.34</b>
<b>Total (a)</b>	<b>631.48</b>	<b>637.18</b>
<b>(b) Other Cash Balances and Investments</b>		
Cash with departmental officers viz. Public Works Department Officers, Forest Department Officers, District Collectors	37.88	32.05
Permanent advances for contingent expenditure with Departmental officers	0.00	0.00
Investment of Earmarked Funds	472.01	299.28
<b>Total (b)</b>	<b>509.89</b>	<b>331.33</b>
<b>Grand total (a) plus (b)</b>	<b>1,141.37</b>	<b>968.52</b>

The cash balance of the State at the end of 2018-19 decreased by ₹ 172.85 crore (15 per cent) from ₹ 1,141.37 crore at the beginning of the year, although the funds in Cash Balance Investment Account increased by ₹ 12.80 crore (2 per cent). The

investment of Earmarked Funds decreased by ₹172.73 crore (36.59 per cent) from ₹ 472.01 crore as on 31 March 2018 to ₹ 299.28 crore as on 31 March 2019.

During 2018-19, out of the investment of ₹ 299.28 crore under Earmarked Funds, ₹ 294.79 crore was from Sinking Fund and ₹ 4.50 crore was from Guarantee Redemption Fund. No investment was made from the SDRF.

### 1.15.2 Cash Balance Investment Account

The position of the Cash Balance Investment Account during the last five years is shown in **Table No. 1.30**.

**Table No. 1.30: Year-wise position of Cash Balance Investment Account 2014-19**  
(₹ in crore)

Year	Opening balance	Closing balance	Interest received on investment	Interest paid on market loans
2014-15	3,460.88	3,380.74	44.94	242.19
2015-16	3,380.74	2,207.79	52.69	249.96
2016-17	2,207.79	1,356.72	35.66	294.17
2017-18	1,356.72	639.54	37.41	365.53
2018-19	639.54	652.34	37.86	649.55

As can be seen from **Table No. 1.30** the balance in Cash Balance Investment Account improved marginally during 2018-19 over 2017-18. The entire balance of ₹ 652.34 crore as on 31 March 2019 was invested in 14 days Treasury Bills of GoI. The State Government received ₹ 37.86 crore as interest on investment of Cash balances and paid ₹ 649.55 crore on its borrowings from the market during 2018-19.

### 1.15.3 Investment and Returns in State Public Sector Undertakings

As on 31 March 2019, Government invested ₹ 1,562.57 crore in two Statutory Corporations, 14 Government Companies, 25 Co-operatives Societies and one Rural Bank. The details of investment over the five-year period 2014-19 and the returns earned on the investment are given in **Table No. 1.31**.

**Table No. 1.31: Return on investment**

Investment/Return/Cost of borrowings	2014-15	2015-16	2016-17	2017-18	2018-19
Investment at the end of the year (₹ in crore)	1,303.73	1,385.69	1,446.06	1,503.88	1,562.57
Return on investment (₹ in crore)	0.51	13.41	0.05	14.69	Nil
Return on investment (per cent)	0.04	0.97	#	0.95	Nil
Average rate of interest on Government borrowings (per cent)	13.18	12.95	7.50	7.50	7.16
Difference between cost of funds and return (per cent)	13.14	11.98	7.50	6.55	7.16

*Source: Finance Accounts*

*Note: # negligible*

During 2018-19, the State Government made a total investment of ₹ 58.70 crore, of which, ₹ 53.11 crore was invested in six Government working Companies and ₹ 5.59 crore in 10 Co-operative Societies. However, no return was received. As on 31 March 2019, the total investment was ₹ 1,562.57 crore in 14 Government Companies (₹ 1,226.69 crore), two Statutory Corporations (₹ 148.53 crore), 25 Co-operative

(₹ 153.72 crore) and in one Bank (₹ 37.72 crore) which is under liquidation.

Audit scrutiny revealed that in two<sup>13</sup>PSUs (out of the total 14 PSUs), the Government had invested ₹ 44.77 crore during 2018-19. However, these PSUs spent the amount for payment of salaries and other benefits of their employees under revenue account. Consequently, the investment of the State Government was overstated to that extent during the year. However, one PSU (Tripura Handloom and Handicraft Corporation Ltd.) had incurred an expenditure of ₹ 3.37 crore, out of ₹ 14.12 crore received from the State Government, as working capital during 2018-19.

#### 1.15.4 Incomplete Projects

As per the information furnished by the State Public Works Department, there were 78 incomplete works/ongoing projects as on 31 March 2019 with an initial budgeted cost of ₹ five crore and above in each case. The cumulative expenditure incurred on these works as on 31 March 2019 was ₹ 774.50 crore, of which, ₹ 200.72 crore was incurred on 56 projects during 2018-19. Out of these 56, 43 were Building works in which ₹ 98.95 crore was incurred during the year, while 14 were Road works involving an expenditure of ₹ 65.42 crore during 2018-19.

Since the projects remained incomplete, the capital expenditure of ₹ 774.50 crore remained blocked without any productive output as on 31 March 2019.

As on 31 March 2019, there were 26 incomplete works/projects which were scheduled to be completed by 31 March 2019. The cumulative expenditure on these incomplete projects up to 31 March 2019 was ₹ 176.70 crore against the budgeted cost of ₹ 250.11 crore. The summarised position of the incomplete works along with their total cumulative expenditure as on 31 March 2019 are given in **Table No. 1.32**.

**Table No. 1.32: Profile of incomplete projects which were scheduled for completion by 31 March 2019**

(₹ in crore)

Type of works/projects	No. of incomplete projects	Initial budgeted cost	Cumulative expenditure as on 31 March 2019(Percent)
Building Works	16	153.94	110.12 (72)
Bridge Works	3	21.05	21.14 (100)
Road Works	4	40.39	17.92 (20)
Water Resource Works	2	23.37	19.25 (82)
Drinking Water Supply Works	1	11.36	8.27 (73)
<b>Total:</b>	<b>26</b>	<b>250.11</b>	<b>176.70 (71)</b>

Source: Finance Accounts 2018-19.

Out of the 16 incomplete building works, which were scheduled to be completed by 31 March 2019, there was time overrun ranging from 6 months to 5 years in case of 12 works as on 31 March 2019. It was seen that construction work of 100 Bedded Sub-Divisional Hospital at Sabroom commenced on 30 March 2017 at an estimated cost of ₹ 12.09 crore; however, remained incomplete (more than 50 per cent) after incurring an expenditure of ₹ 2.28 crore as on 31 March 2019. Construction works of MLA Hostel at Capital Complex, Agartala commenced on 5 February 2016 has also remained

<sup>13</sup> Tripura Jute Mills Limited: ₹ 30.65 crore and Tripura Handloom and Handicrafts Development Corporation Limited: ₹ 14.12 crore.

incomplete after incurring an expenditure of ₹ 18.72 crore as on 31 March 2019 against the estimated cost of ₹ 28.37 crore. Three bridge works remained incomplete after incurring a cumulative expenditure of ₹ 21.14 crore with a time overrun of 2 to 3 years as of 31 March 2019. Details of the incomplete works are given in **Appendix 1.5**. Due to non-completion of the works on time, the envisaged benefits could not accrue to the intended beneficiaries.

Audit analysis of the civil projects undertaken by the Law Department on a sample basis revealed that, projects were delayed for various reasons like changes to scope of work, delays in providing drawings and designs, delays in providing clear site, delays in obtaining administrative approval etc. The delay is systemic in nature and found across all the State departments.

### 1.16 Loans and Advances by State Government

Non-Debt Capital Receipts *i.e.* Recovery of Loans and Advances by the State during the period 2014-19 was below one *per cent* of Public Debt receipts. The outstanding loans and advances disbursed by the State Government stood at ₹ 193.51 crore at the end of 31 March 2019 as detailed in the **Table No. 1.33**.

**Table No. 1.33: Loans & Advances given by the State Government during 2018-19**

(₹ in crore)

Particulars	Balance as on 31 March 2018	Advance during 2018-19	Total	Recovery	Balance as on 31 March 2019
Tripura State Electricity Corporation Limited	56.75	0.00	56.75	0.00	56.75
Society for Tripura Medical College & Dr. BRAM Teaching Hospital, Agartala	81.00	0.00	81.00	0.00	81.00
Loans to Government Servants	10.95	0.50	11.45	0.28	11.17
Loans to Co-operation	21.42	0.62	22.04	0.31	21.73
Others	22.87	0.00	22.87	0.01	22.86
<b>Total</b>	<b>192.99</b>	<b>1.12</b>	<b>194.11</b>	<b>0.60</b>	<b>193.51</b>

Source: Finance Accounts

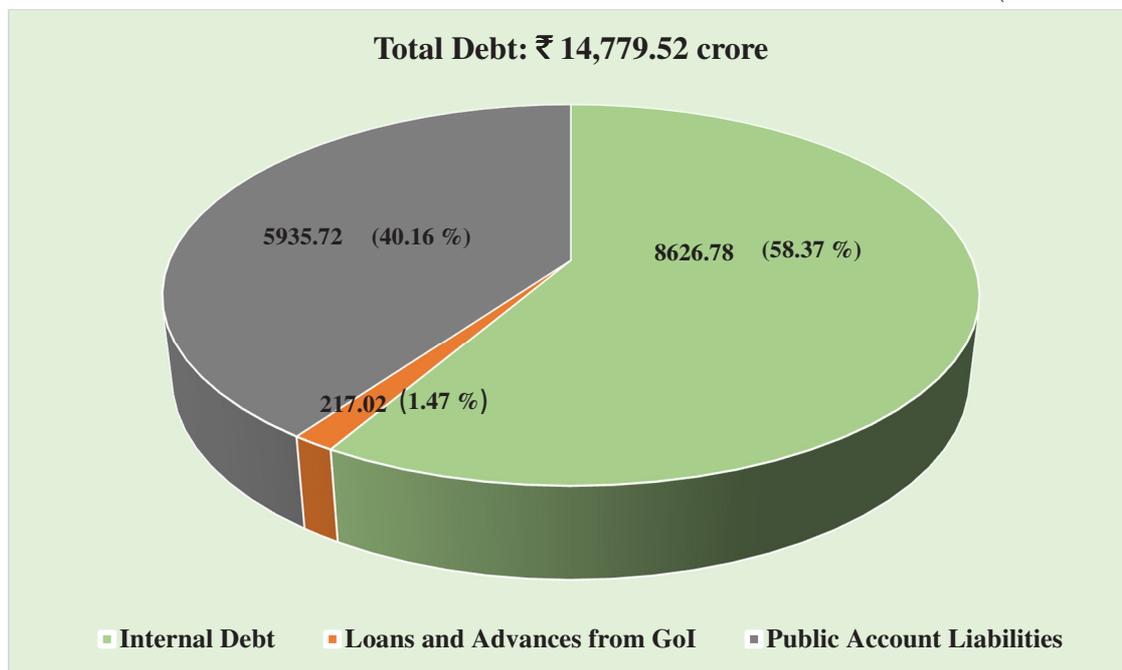
During 2018-19, the State Government disbursed an amount of ₹ 1.12 crore as Loans and Advances to Government Servants (₹ 0.50 crore) and Cooperative Societies (₹ 0.62 crore) for development purposes and recovered ₹ 0.60 crore from the loanees during the year.

### 1.17 Debt Management and Sustainability

The total outstanding debt of the State Government at the end of 2018-19 was ₹ 14,779.52 crore. Component-wise break-up of debt is shown in **Chart No. 1.18**.

**Chart No. 1.18: Composition of Outstanding Debt at the end of March 2019**

(₹ in crore)



Internal debt, which is primarily market borrowings, accounted for 58.37 per cent of the total outstanding debt of the State at the end of March 2019.

### 1.17.1 Trend of Debt

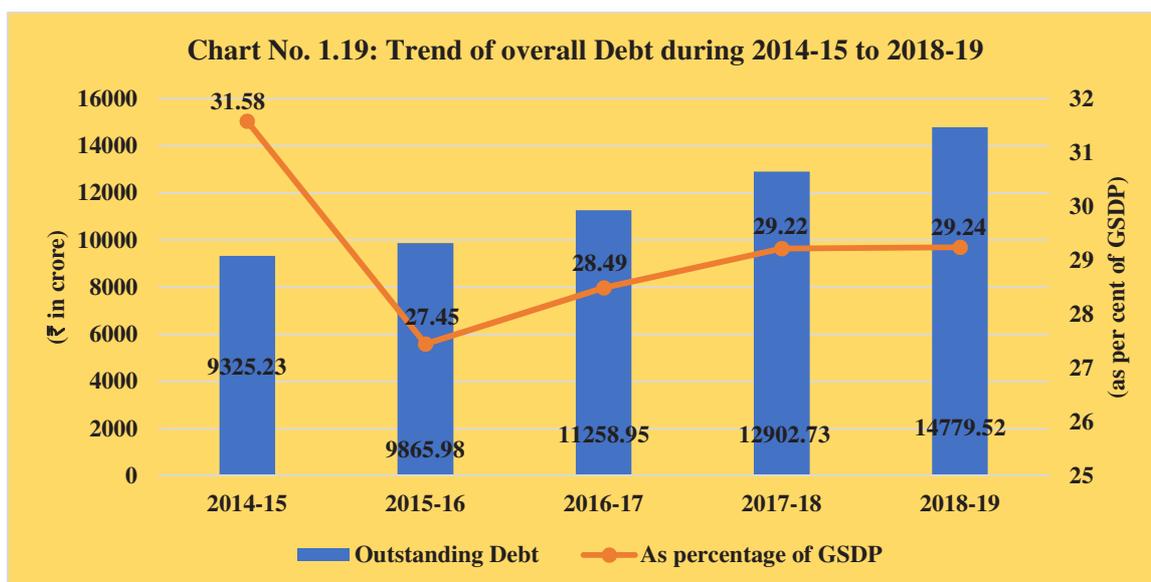
The details relating to total debt received, repayment of debt, ratio of debt to GSDP and the actual quantum of debt available to the State during the five-year period 2014-15 to 2018-19 are given in **Table No. 1.34** and in **Chart No. 1.19**.

**Table No. 1.34: Trend of Debt**

(₹ in crore)

Particulars		2014-15	2015-16	2016-17	2017-18	2018-19
Outstanding Debt <sup>14</sup>		9325.23	9865.98	11258.95	12902.73	14779.52
Public Debt	Internal Debt	4982.49	5680.71	6335.33	7398.46	8626.78
	Loans from GoI	321.43	295.72	267.70	235.82	217.02
Public Account Liabilities		4021.31	3889.55	4655.93	5268.45	5935.72
Rate of growth of outstanding debt (percentage)		6.95	5.86	14.12	14.60	14.55
Gross State Domestic Product (GSDP)		29533.46	35937.73	39514.28	44161.08	50544.52(A)
Debt/GSDP (per cent)		31.58	27.45	28.49	29.22	29.24
Total Debt Receipts		1677.41	2625.41	3008.74	3367.94	3961.23
Total Debt Repayments		1072.02	1555.45	1615.44	1722.82	2084.44
Total Debt Available		605.39	1069.96	1393.30	1645.12	1876.79

<sup>14</sup> As on 1 April of subsequent years up to 2017-18.



The details of transactions relating to Public Debt during 2018-19 are presented in **Table No. 1.35**.

**Table No. 1.35: Details of transactions of Public Debt during 2018-19**

(₹ in crore)

Name of borrowing	Opening Balance as on 01-04-2018	Receipts	Repayments	Closing Balance as on 31-03-2019	Net increase (+)/ decrease (-)
<b>Internal Debt</b>					
Market loans	5,138.00	1,542.83	156.00	6,524.83	(+) 1,386.83
Loans from LIC of India	35.77	0.00	15.27	20.50	(-) 15.27
Loans from GIC	0.81	0.00	0.20	0.61	(-) 0.20
Loans from NABARD	909.55	151.70	177.56	883.69	(-) 25.86
Loans from National Cooperative Development Corporation	4.52	0.00	1.92	2.60	(-) 1.92
Special Securities issued to NSSF of the Central Government	1,308.62	0.00	115.26	1,193.36	(-) 115.26
Loans from other institutions	1.19	0.00	0.00	1.19	0.00
<b>Total Internal Debt</b>	<b>7398.46</b>	<b>1,694.53</b>	<b>466.21</b>	<b>8,626.78</b>	<b>1228.32</b>
Loans and Advances from the GoI	235.82*	13.04	31.84	217.02	(-) 18.80
<b>Total Public Debt</b>	<b>7,634.29</b>	<b>1,707.57</b>	<b>498.05</b>	<b>8,843.81</b>	<b>(+) 1,209.52</b>

**Source:** Finance Accounts 2018-19

\*Decreased by ₹ 1.34 crore due to writing off the outstanding loan by the GoI during 2018-19 and transferring it to appropriate Minor Head under Revenue Sector.

Out of ₹ 1,694.53 crore Internal Debt, ₹ 1,542.83 crore (91 per cent) was on account of long term loans from open market at an average interest rate of 8.36 per cent re-payable at par in the year 2029. The market loans increased by 35.69 per cent in 2018-19 over the previous year. Loans from other Financial Institutions (NABARD), however, decreased by ₹ 43.44 crore (22.26 per cent) during the year. Loans from GoI increased from ₹ 1.27 crore in 2017-18 to ₹ 13.04 crore in 2018-19. Overall receipts of Public Debt in 2018-19 increased by 28.06 per cent while repayment of Public Debt increased by 65.56 per cent during the year. As a result, the outstanding Public Debt increased by ₹ 374.16 crore

(17.13 *per cent*) during 2018-19 compared to the increase of ₹ 193.85 crore (17.01 *per cent*) in 2017-18.

Public Debt receipts of the State Government constituted 3.37 *per cent* of GSDP during 2018-19. The repayment of debt during 2018-19 was ₹ 498.05 crore, of which, ₹ 466.21 crore was on account of Internal Debt including repayment of ₹ 115.26 crore towards special securities issued to National Small Savings Fund (NSSF). No fresh loan was taken from NSSF by the State during 2018-19.

### **1.17.2 Debt Sustainability**

Debt is considered sustainable if the borrower, in this case the State, is in a position to service its debt now, and in future. Debt sustainability indicators accordingly seek to assess the credit worthiness and the liquidity position of the borrower by examining their ability to service the debt through timely interest payments and repay debt out of current and regular sources of revenue.

This section assesses the sustainability of debt of the State Government in terms of debt/GSDP ratio, Fiscal Deficit and burden of interest payments (measured by ratio of interest payments to Revenue Receipts) of the State Government.

The fiscal deficit targets and annual borrowing limits of the State during the XIV FC period for fiscal consolidation roadmap are enunciated as follows:

1. Fiscal deficit of all States will be anchored to an annual limit of 3 *per cent* of GSDP. The States will be eligible for flexibility of 0.25 *per cent* over and above this for any given year for which the borrowing limits are to be fixed, if their debt-GSDP ratio is less than or equal to 25 *per cent* in the preceding year.
2. States will be further eligible for an additional borrowings limit of 0.25 *per cent* of GSDP in a given year for which the borrowing limits are to be fixed if the interest payments are less than or equal to 10 *per cent* of the revenue receipts in the preceding year.
3. The two options under these flexibility provisions can be availed of by a State either separately, if any of the above criteria is fulfilled, or simultaneously, if both the above stated criteria are fulfilled. Thus, a State can have a maximum fiscal deficit-GSDP limit of 3.5 *per cent* in any given year.
4. The flexibility in availing the additional limit under either of the two options or both will be available to a State only if there is no revenue deficit in the year in which borrowing limits are to be fixed and the immediately preceding year.

The debt sustainability of the State according to these indicators for the five-year period beginning from 2014-15 to 2018-19 is shown in **Table No. 1.36**.

Table No. 1.36: Debt Sustainability: Indicators and Trends

Indicators of Debt sustainability	2014-15	2015-16	2016-17	2017-18	2018-19
Public Debt and other liabilities/GSDP ( <i>per cent</i> )	31.57	27.45	28.49	29.22	29.24
Fiscal Deficit/GSDP ( <i>per cent</i> )	(-) 3.55	(-) 4.59	(-) 6.40	(-) 4.69	(-) 2.65
Ratio of Interest Payments/Revenue Receipts	7.44	7.74	8.23	8.81	8.47
Growth rate of Revenue Receipts	20.78	2.02	2.32	4.38	19.50
Revenue Deficit (-)/Surplus (+) (₹ in crore)	(+) 1,796.82	(+) 1,558.27	(+) 790.32	(-) 289.27	(+) 141.69
Growth rate of Public Debt and other liabilities ( <i>percentage</i> )	6.95	5.86	14.12	14.60	14.55
Growth rate of GSDP ( <i>percentage</i> )	15.40	21.68	9.95	11.76	14.45
Interest payment	681.68	729.39	794.31	886.89	1018.95
Average interest rate on Outstanding debt ( <i>per cent</i> )	8.45	8.51	8.36	8.15	8.20
Available Debt as a percentage of Debt Receipts	36.09	40.75	46.31	48.85	47.38

As can be seen from the above table, during the last five years, the ratio of debt to GSDP of Tripura ranged between 27.45 and 31.56 *per cent*, which is above the 25 *per cent* recommended by the XIV FC for being eligible for flexibility of borrowing by 0.25 above the annual limit of 3 *per cent* of GSDP. During the last five years, the State Government has breached the fiscal deficit/GSDP ratio of 3 *per cent* recommended by the XIV FC except in 2018-19 as the ratio of fiscal deficit/GSDP however, between 6.40 in 2016-17 and 2.65 in 2018-19. However, the State Government informed (March 2020) that it had maintained the annual borrowing limits as prescribed by the GoI from time to time. The growth rate of outstanding debt has generally outpaced the growth rate of revenue receipts during three years out of the five-year period 2014-19. During 2014-15 and 2018-19, the revenue receipts grew at a significantly higher rate than the outstanding debt.

During 2018-19, the fiscal deficit/GSDP ratio of the State at 2.65 *per cent* was within the 3 *per cent* fixed by the XIV FC. As the State had Revenue Deficit of ₹ 289.27 crore in 2017-18, the State was not eligible for availing of additional borrowing limit beyond 3 *per cent* as prescribed by the XIV FC.

During the last five years from 2014-15 to 2018-19, the ratio of interest payment/revenue receipt ranged between 7.44 and 8.81 *per cent*, which is well within the 10 *per cent* recommended by the XIV FC. This indicates the debt sustainability of the State.

Also, during the last five-year period 2014-19, the CAGR of outstanding debt and other liabilities was 9.66 *per cent*, which is lower than the 11.35 *per cent* CAGR of GSDP.

Sustainability of debt of the Government of Tripura was also assessed in terms of the Domar model in **Table No. 1.37**, where the sustainability of debt is based on the relationship between the key fiscal values - public debt, growth rate, interest rate and primary balance. As per this model, for debt to be sustainable, the rate of interest payable on the outstanding debt should be lower than the rate of growth of GSDP (Domar gap); and there should be a primary surplus.

Debt sustainability of Government of Tripura as per the Domar model is given below.

**Table No. 1.37: Debt sustainability as per the Domar model**

Year	GSDP Growth Rate (g)	Interest Rate (r)	g-r (Domar gap)	Primary Deficit (s) (₹ in crore)	Remarks
2014-15	15.40	8.45	6.95	367.35	<b>g&gt;r and s&lt;0:</b> During all five years, the rate of growth of GSDP was significantly higher than the interest rate. Although the debt would converge to a stable level, in view of the high primary deficit, there is a need for the State to exercise caution with regard to its debt.
2015-16	21.68	8.51	13.17	921.06	
2016-17	9.95	8.36	1.59	1735.31	
2017-18	11.76	8.15	3.61	1184.75	
2018-19	14.45	8.2	6.25	320.75	

*Note: The Domar model applies the real growth rate and real interest rate. Although the CPI rate for the State is available, in the absence of actual interest rate, the average interest rate on outstanding debt, as featured in the SFARs of the respective years, has been taken as 'r' rather than the real interest rate. The GSDP is nominal (at current price).*

The positive Domar gap combined with reduction of primary deficit in 2018-19 is indicative of the fact that the debt of the Government of Tripura is sustainable both as per the Domar model, as well as the fiscal consolidation roadmap advocated by the XIV FC.

### 1.17.3 Maturity Profile of Public Debt

As per Statement 17 of the Finance Accounts for the year 2018-19, the maturity profile of public debt is given in **Table No. 1.38**.

**Table No. 1.38: Maturity Profile of Public Debt**

Year of maturity	Maturity Profile	Amount			Percentage of total Public Debt
		Internal Debt	Loans & Advances from GoI	Total	
By 2019-20	0-1 year	497.02	31.96	528.98	<b>5.98</b>
Between 2020-21 & 2021-22	2-3 years	427.94	64.57	492.51	<b>5.57</b>
Between 2022-23 & 2023-24	4-5 years	1421.25	63.45	1484.70	<b>16.79</b>
Between 2024-25 & 2025-26	6-7 years	961.67	25.54	987.21	<b>11.16</b>
2026-27 onwards	Above 7 years	5318.90	31.32	5350.22	<b>60.50</b>
<b>Total</b>		<b>8626.78</b>	<b>216.84*</b>	<b>8843.62</b>	

*Note: \* Excluding pre 1984-85 loans of ₹0.18 crore*

The maturity profile of outstanding stock of public debt as on 31 March 2019 indicates that out of the outstanding public debt of ₹ 8,843.62 crore, 39.50 per cent (₹ 3,493.40 crore) is payable within the next seven years, while the remaining 60.50 per cent (₹ 5,350.22 crore) will mature for payment from 2026-27 onwards. Of the total outstanding public debt, internal debt consisting of market loans (₹ 6,525.84 crore), loans from NABARD (₹ 883.69 crore) and special securities issued to NSSF of Central Government (₹ 1,193.36 crore) constituted 99.72 per cent (₹ 8,626.78 crore).

### 1.18 Contingent Liabilities - Guarantees

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

The State Government introduced ‘The Tripura Government Guarantee Redemption Fund Scheme’ in July 2007. It was decided by the Government to charge one *per cent* Guarantee Redemption Fee on fresh guarantees 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. Further, the guidelines was revised and notified in the Tripura Gazette on 16 January 2018 effective from 2017-18.

As per the revised guidelines, the State Government was to contribute a minimum of 0.5 *per cent* of outstanding guarantees every year to achieve a minimum level of three *per cent* of GSDP in the next five years. The Fund is to be gradually increased to a desirable level of five *per cent*. If guarantees have been invoked or are likely to be invoked, additional funds (over and above five *per cent*) are to be maintained. Further, in order to enable the transfer of total contribution amount to the Fund, the Government is to make suitable budget provision under Major Head “2075-Miscellaneous General Services, 797-Transfer to Reserve Fund and Deposit Accounts –Guarantees Redemption Fund”.

However, the State Government did not make any budget provision for the financial year 2018-19 for contribution to this Fund although the scheme has been effective from the financial year 2017-18. The details of outstanding guarantees are given in **Table No. 1.39**.

**Table No. 1.39: Status of Guarantees–Contingent Liabilities**

Particulars	(₹ in crore)				
	2014-15	2015-16	2016-17	2017-18	2018-19
Maximum amount guaranteed during the year	79.00	67.00	64.00	54.00	230.00
Outstanding amount of guarantees, of which	241.48	287.78	312.53	327.65	523.67
i) <i>Principal</i>	241.40	287.70	312.45	327.57	523.59
ii) <i>Interest</i>	0.08	0.08	0.08	0.08	0.08
Outstanding amount of Guarantees to Revenue Receipts ( <i>per cent</i> )	2.61	3.05	3.24	3.25	4.35

During 2018-19, the State Government had given fresh guarantees of ₹ 230.00 crore for repayment of loans raised by the Agartala Smart City and five Co-operative Banks and Societies.

As on 31 March 2019, out of the outstanding guarantees of ₹ 523.67 crore (inclusive of interest of ₹ 0.08 crore) the maximum outstanding amount was with Agartala Smart City (₹ 200 crore) followed by the Power Department (₹ 117.82 crore). There was an outstanding amount of ₹ 73.89 crore with the Tripura Minorities Co-operative

Development Corporation Limited followed by Tripura Scheduled Caste, Co-operative Development Corporation Limited (₹ 48.00 crore) and Tripura OBC Co-operative Development Limited (₹ 51.68 crore) at the end of the year 2018-19.

The outstanding guarantees constituted 1.04 *per cent* of GSDP which exceeded the limit fixed by the State Government for the year. The outstanding guarantees, with respect to the Revenue Receipts however, increased to 4.35 *per cent* during 2018-19. During 2018-19, the Government received ₹ 2.30 crore<sup>15</sup> as Guarantee Commission/Fee from two Co-operative Societies and one Government Company. However, the Government transferred only ₹ 0.30 crore to the Fund under Public Account during the year.

### 1.19 Conclusion

*The fiscal position of the State is viewed in terms of key fiscal parameters—Revenue Surplus, Fiscal Deficit and Primary Deficit. During 2018-19, the State had a Revenue Surplus of 0.28 per cent of GSDP and Fiscal Deficit was 2.65 per cent of GSDP against the projection of 3.25 per cent by XIV FC. Revenue Surplus during the year has to be viewed in the light of the fact that expenditure met out of grants-in-aid has been classified under capital head rather than revenue head in violation of government Accounting Standards. The State would have a Revenue Deficit, if the correct accounting procedure is followed.*

*The State's achievement of key fiscal projections of MTFP showed a mixed bag. While it could not achieve the projections with regard to its own tax revenue, other key parameters like non-tax revenue, outstanding liabilities to GSDP ratio and growth of GSDP significantly improved as compared to the projections made in the MTFP, as the non-tax collection and growth rate of GSDP were higher than the projections and outstanding liabilities to GSDP ratio was lower than the MTFP projection during the year. The outstanding liabilities at the end of 31 March 2019 were ₹ 15,078.81 crore and constituted 29.83 per cent of GSDP, which was within the projection in the MTFPS as well as by XIV FC (34.33 per cent) for the year.*

*Tax and Non-Tax Receipts of the State were below the projection of XIV FC for the year 2018-19. State's Own Resources constituted only around 18 per cent of the Revenue Receipts during 2018-19 with the Central transfers constituting 82 per cent. Grants-in-Aid from the GoI increased significantly from ₹ 3,830.37 crore in 2017-18 to ₹ 5,003.83 crore in 2018-19 due to transfer of major part of grants for Centrally Sponsored Schemes (CSS) through the State budget rather than direct release to the implementing agencies.*

*Revenue Expenditure accounted for 89 per cent of Total Expenditure leaving only 11 per cent for creation of assets. Capital Expenditure decreased by 17 per cent during 2018-19 over the previous year and constituted 11 per cent of the Total Expenditure.*

*Expenditure on Salary and Wages during 2018-19 constituted 40 per cent of Total Expenditure and 45 per cent of Revenue Expenditure. Salary expenditure increased by 9*

<sup>15</sup> 1. Agartala Smart City = ₹ 2.00 crore  
2. Tripura OBC Cooperative Development Corporation = ₹ 0.10 crore  
3. Tripura Minorities Cooperative Development Corporation = ₹ 0.20 crore

*per cent during 2018-19 over the previous year due to revision of pay of employees by the State Government.*

*A significant proportion of Government investment of ₹ 44.77 crore in two PSUs during 2018-19 was spent on payment of salaries and other benefits of the employees of the concerned PSUs rather than on productive assets.*

## **1.20 Recommendations**

- i) State Government needs to review the accounting treatment given to the expenditure met out of Grants-in-Aid and take necessary action expeditiously to comply with the Indian Government Accounting Standards, as it affects the transparency of accounting and has a significant impact on the computation of Revenue Surplus/Deficit;*
- ii) State Government should undertake a rigorous exercise to analyse the functioning of the PSUs in the State considering that it has not been receiving any return on its investment from any of the PSUs.*



## **CHAPTER-II: BUDGETARY MANAGEMENT**



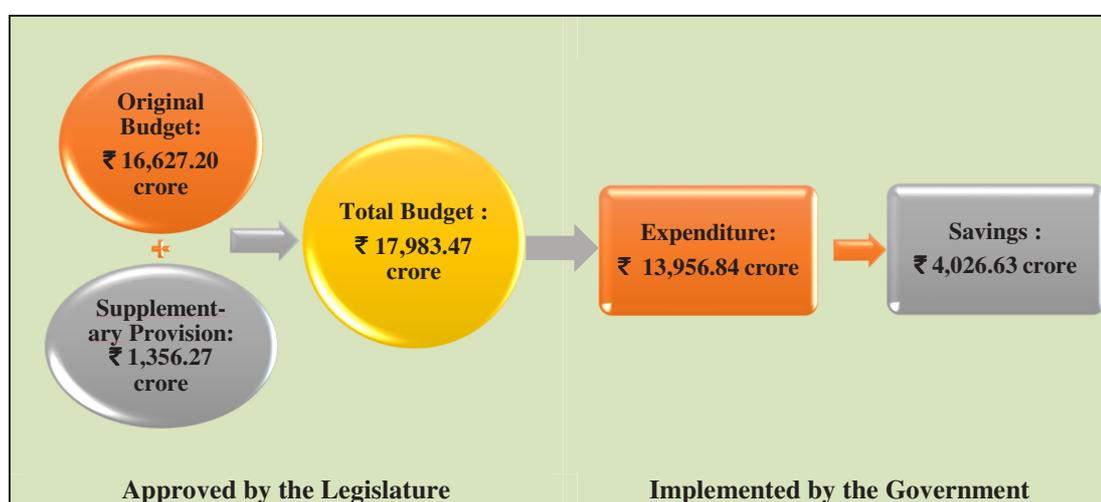
## Chapter II: Budgetary Management

### 2.1 Introduction

Effective financial management ensures that decisions taken at the policy level are implemented successfully at the administrative level without wastage or diversion of funds. This Chapter reviews the allocative priorities of the State Government and comments on the transparency of budget formulation and effectiveness of its implementation.

The total amount approved by the State Legislature including the original and supplementary budgets, expenditure and savings during the year 2018-19 are depicted in **Chart No 2.1**.

**Chart No 2.1 Summary of Budget and Expenditure of Tripura for 2018-19**



### 2.2 Budget Preparation Process

The Government of Tripura follows a bottom-up approach of budgeting. The process followed by the State in budget preparation is broadly as follows.

- The requirement of funds along with the base data and budgetary assumptions are obtained by the Finance Department from the Controlling Officers (COs) of various administrative departments in the prescribed format within the specified due dates. Each Controlling Officer is responsible for the correct preparation of the estimates (both for initial budget and revised) in respect of the receipts and expenditure of the department concerned;
- At the outset, resources required for State share of Centrally Sponsored Schemes (CSS), counter party funding for externally aided projects, State funding for NEC<sup>1</sup>, NLCPR<sup>2</sup> projects etc., are estimated and provided for;

<sup>1</sup> North Eastern Council

<sup>2</sup> Non-lapsable Central Pool of Resources

- Allocations for Tripura Tribal Areas Autonomous District Council (TTAADC) are made based on the requirement projected by the departments responsible for the activities of the TTAADC;
- Anticipated receipts from Central tax transfers and funding for CSS are assessed and the quantum of funds required for committed expenditure on salaries, pension, repayment of loan, etc. are also worked out by the Finance Department and provided for.

The State Government secures Legislative approval for expenditure out of the Consolidated Fund of the State by presenting its annual Budget and 63 Demands for Grants/Appropriations. Normally, every department has one Demand for Grant, to ensure that the Head of the Department takes responsibility for implementing the policy decisions and expending public funds for the intended purposes.

Supplementary or additional Grant/Appropriation is provided during the course of the financial year for meeting expenditure in excess of the originally budgeted amount. Further, the State Government also re-appropriates/re-allocates funds from various Units of Appropriation where savings are anticipated, to Units where additional expenditure is envisaged (within the Grant/Appropriation) during the year.

Budget Estimates (BE) of the State Government provide an estimate of Receipts and Expenditure thereof for a particular financial year. The projected estimates are important, as they guide the State Government's fiscal policy for a financial year. Accuracy in estimating the receipts and expenditure reflects the fiscal marksmanship and effective implementation of fiscal policies for the overall socio-economic development of the State.

Budget is only an indicative envelope of Government expenditure, as actual expenditure depends on periodical release of funds to line departments by the Finance Department. The Finance Department in turn releases funds only when CSS funds have been received or when State has sufficient revenues/cash receipts after meeting its commitments.

### **2.3 Financial Accountability and Budget Review**

Appropriation Accounts provide details of expenditure of the Government for the financial year, compared with the amounts of the voted grants and charged appropriations for various purposes specified in the Schedules appended to the Appropriation Act passed by the Legislature. These Accounts depict the original budget provision, supplementary grants, savings, 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. Appropriation Accounts are therefore, complementary to Finance Accounts.

Audit of appropriations by the CAG seeks to ascertain whether the expenditure actually incurred under various grants is within the authorisation given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution is so charged. It also ascertains whether the expenditure so incurred is in conformity with the law, relevant rules, regulations and instructions.

### 2.3.1 Summary of Appropriation Accounts

The summarised position of budget including supplementary budget, actual expenditure, and excess/saving during 2018-19 against 63 Grants/ Appropriations (62 Grants and one Appropriation) is given below in **Table No 2.1**.

**Table No 2.1: Summarised position of Expenditure vis-à-vis Budget provision during 2018-19**

	Nature of expenditure	Grant/Appropriation			Actual expenditure	Savings	Percentage of savings to total budget
		Original	Supplementary	Total			
Voted	I. Revenue	12104.62	775.56	12880.18	10887.55	(-) 1992.63	15.47
	II. Capital	2817.09	570.72	3387.81	1514.61	(-) 1873.20	55.29
	III. Loans & Advances	5.65	0.00	5.65	1.12	(-) 4.53	80.18
	<b>Total</b>	<b>14927.36</b>	<b>1346.28</b>	<b>16273.64</b>	<b>12403.28</b>	<b>(-) 3870.36</b>	<b>23.78</b>
Charged	IV. Revenue	1179.34	6.88	1186.22	1055.51	(-) 130.71	11.02
	V. Capital	0.00	0.00	0.00	0.00	0.00	0.00
	VI. Public Debt-Repayment	520.50	3.11	523.61	498.05	(-) 25.56	4.88
	<b>Total</b>	<b>1699.84</b>	<b>9.99</b>	<b>1709.83</b>	<b>1553.56</b>	<b>(-) 156.27</b>	<b>9.14</b>
Appropriation to Contingency Fund (if any)		0.00	0.00	0.00	0.00	0.00	0.00
<b>Grand Total</b>		<b>16,627.20</b>	<b>13,56.27</b>	<b>17,983.47</b>	<b>13,956.84*</b>	<b>(-) 4,026.63</b>	<b>22.39</b>

*Source: Appropriation Accounts 2018-19.*

\* Includes recovery of ₹ 87.60 crore (Revenue: ₹ 53.87 crore and Capital: ₹ 33.73 crore during the year 2018-19.

As can be seen from **Table No 2.1** the overall net savings of ₹ 4,026.63 crore was 22.39 per cent of total Grants/Appropriations and was almost thrice the size of the supplementary budget of ₹ 1,356.27 crore obtained during the year, which raises questions about the budget formulation process.

### 2.4 Errors in preparation of Budget

Review of State budget documents for the year 2018-19 revealed that funds were allocated for the development of Scheduled Castes (SCs) and Scheduled Tribes (STs) under Minor Heads '796- Tribal Area Sub-plan for ST' and '798-Special Component Plan for SC' in the Original Budget of various departments for the year 2018-19. However, Supplementary budget was provided under these two Minor Heads in Demand No.19 relating to 'Tribal Welfare Department' and Demand 20 'Welfare of Scheduled Caste Department' respectively, instead of providing additional funds in the Grants of the concerned departments, which had received original budgetary allocation.

Consequently, the Appropriation Accounts reflected huge savings in Demand No.19 (₹ 342.48 crore) and Demand No.20 (₹ 251.89 crore) under both Revenue and Capital Heads during the year. Simultaneously, excess expenditure was booked in Minor Heads '796' and '798' by various departments during the year 2018-19 as detailed in **Appendix 2.1**.

Further, it was seen in the Expenditure Budget documents for the year 2018-19 that the Revenue and Capital expenditure are shown together at Sub-Head/Object Head level instead of showing separately under Voted and Charged expenditure as per the

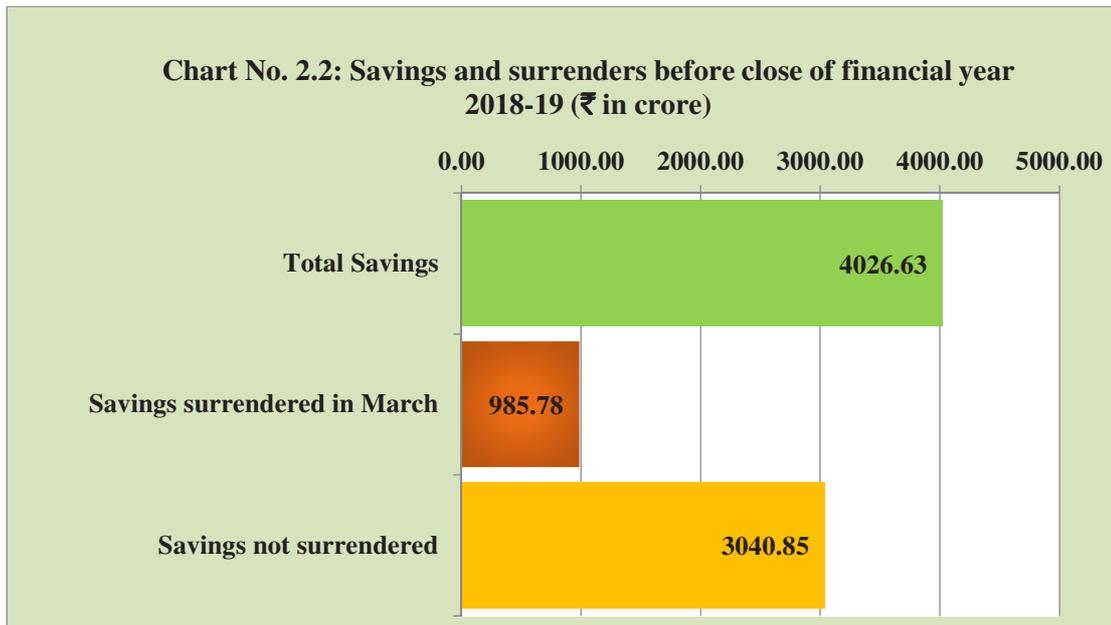
classification structure of Budget and Accounts. Also, the totals for each Major Head and Minor Head (s) in a Grant have not been shown.

**2.5 Impact of non-surrender of savings**

As per Rule 62 (1) of General Financial Rules, 2017, the departments incurring expenditure are required to surrender the Grants/Appropriations or portion thereof to the Finance Department as and when the savings are anticipated before the close of the financial year. At the close of the financial year 2018-19, in 86 cases, there were savings of ₹ 3,647.21 crore, with a saving of more than ₹ 20 lakh in each case. Out of these 86 cases, in 69 cases, more than 50 per cent of the savings were not surrendered before the close of the financial year 2018-19. The details of these are shown in **Appendix 2.2**.

The Departments that had savings of more than ₹ 10 crore but had not surrendered any amount during the year were (i) Election (ii) Home (Police) (iii) Public Works (Water Resources) (iv) Tribal Welfare (v) Welfare of SC & OBC (vi) Food, Civil Supplies & Consumer Affairs (vii) Urban Development (viii) Rural Development (ix) Education (Higher) (x) Family Welfare and Preventive Medicine and (xi) Finance Department.

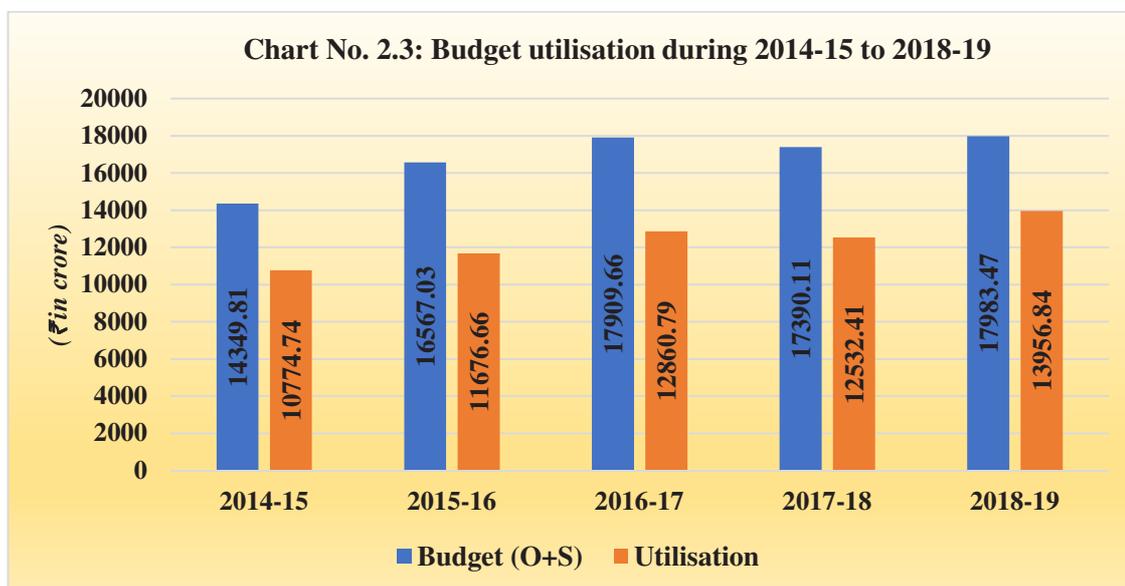
During 2018-19, against the overall saving of ₹ 4,026.63 crore, only ₹ 985.78 crore (24.48 per cent of the total savings) was surrendered before the close of the financial year and ₹ 3,040.85 crore was not surrendered.



Non-surrendering of anticipated savings on time not only deprives the other needy Departments of resources, but also reflects on the unrealistic nature of budget preparation process and lack of efficiency in budget management. It also clearly shows that the State Government prepared a budget which it did not have the ability to implement and/or its Departments have not done the ground work to be able to utilise the allocated funds within the envisaged timeframe.

## 2.6 Sub-optimal Utilisation of Budgeted Funds

Utilisation of budgeted funds by the State has been sub-optimal every year during the past few years. The extent of savings during the last five years is given in **Chart No. 2.3**.



As can be seen from the **chart** above, utilisation of budget ranged between 70.48 *per cent* in 2015-16 to 77.61 *per cent* in 2018-19. This was despite the stated initiatives taken by the State Government while formulating its budget for the year 2018-19 as detailed in **Paragraph 2.2** of this Chapter.

Large amount of savings in allocated funds indicate both inaccurate assessment of requirement as well as inadequate capacity to utilise the funds for intended purposes.

## 2.7 Missing/ Incomplete Explanation for Variation from Budget

Apart from showing the expenditure against the approved budget, Appropriation Accounts also provide explanation for cases where the expenditure varies significantly from the budgeted provision (Original + Supplementary). The limit beyond which, such variation at the Sub-Head level (Unit of Appropriation) are to be explained in the Appropriation Accounts is set by the Public Accounts Committee (PAC).

Accountant General (A&E) provides the draft Appropriation Accounts to the Controlling Officers of the departments and seeks the reasons/explanation for the variations in expenditure with reference to approved budgetary allocation in keeping with the limits set by the PAC.

The monetary limits of savings/excesses to be commented upon in the Appropriation Accounts as approved by the PAC in May 2008 are shown in **Table No 2.2**.

**Table No 2.2: Monetary limits of savings/excesses to be commented upon**

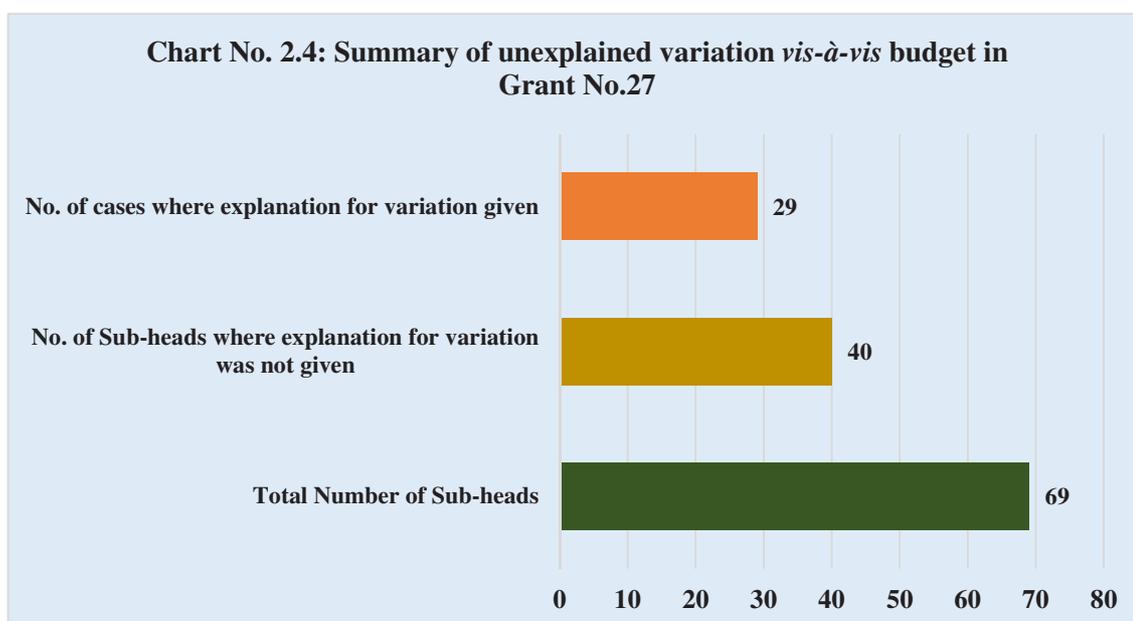
<b>Savings</b>	<ul style="list-style-type: none"> <li>Comments are to be made if savings under Sub-Heads of Grants/Appropriations are over ₹ 20 lakh</li> </ul>
<b>Excess</b>	<ul style="list-style-type: none"> <li>Comments are to be made if excesses under Sub-Heads of Grants/Appropriations are over ₹ 5 lakh</li> </ul>

Financial Rules state that reasons for additional expenditure/ 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.

Audit of Appropriation Accounts of 2018-19 revealed that, in many cases, the Controlling Officers have not provided explanation for the variations in the expenditure *vis-à-vis* budgeted allocations and were not precise even where the explanations were provided.

Audit scrutiny of **Grant No. 27**: Agriculture Department on a sample basis, revealed that, augmentation/reduction of provision through re-appropriation/supplementary grant was stated to be “based on actual requirement”. However, excess expenditure/savings in each of the Sub-Heads within the grant that received re-appropriation/supplementary provision would indicate that there was no requirement of additional funds.

Out of the 69 Sub-Heads operated under **Grant No. 27**, explanation for variation was not received in respect of 40 Sub-Heads (58 *per cent*) as shown below in **Chart No. 2.4**.



Ambiguous response or absence of explanation for variation between the budgeted allocation and its utilisation by the Controlling Officers limits legislative control over budget as a means of ensuring financial accountability of the Government.

### 2.8 Budgetary allocation at Primary Unit of Appropriation

Sub-Head is the primary unit of appropriation, and the Appropriation Accounts accordingly bring out instances of deviations from approved budgetary allocations at this level, as per the criteria specified by the PAC. The Tripura Budget Manual states that primary unit of appropriation is the lowest unit of classification denoting the objects of expenditure.

There are 1,173 units of appropriation in the State budget at the primary unit of appropriation, *i.e.*, at the lowest level of accounting classification. The distribution of

Sub-Heads by size and total budgetary allocation during 2018-19 is given in **Table No. 2.3**.

**Table No. 2.3: Distribution of Sub-Heads (Unit of Appropriation) by Size**  
(₹ in crore)

Budget allocation	No. of Grants/ Appropriation	Total No. of Sub-Heads	Percentage share of Sub-Heads	Percentage of allocation at Sub-Head level	Percentage of budget allocation
Less than ₹50 lakh	1	6	0.51	0.24	0.00
₹ 50 lakh - ₹1 crore	1	1	0.09	0.75	0.00
₹ 1 crore to ₹10 crore	11	23	1.96	62.23	0.35
₹ 10 crore to ₹100 crore	26	195	16.62	1110.20	6.17
More than ₹100 crore	24	948	80.82	16810.05	93.48
<b>Total</b>	<b>63</b>	<b>1,173</b>	<b>100</b>	<b>17,983.47</b>	<b>100</b>

As can be seen from the table above, about 80.82 per cent of the Sub-Heads account for 93.48 per cent of the total budgetary allocation under 24 Grants/Appropriations where the budget allocation was more than ₹ 100 crore, while 16.62 per cent of the Sub-Heads account for 6.17 per cent of the total budgetary allocation under 26 Grants/Appropriations where the budget allocation was ₹10 crore to ₹100 crore.

## 2.9 Large and Persistent Savings in Grants/Appropriations

During the last five years from 2014-15 to 2018-19, there were persistent savings of more than ₹ one crore in 54 cases (33 cases in revenue and 21 cases in capital heads of account). The number and name of Grants/Appropriations where persistent savings of more than ₹ one crore occurred in each case during the last five years are shown in **Appendix-2.3**.

During the five-year period 2014-15 to 2018-19, out of 54 cases of persistent savings of more than ₹ one crore, savings of more than ₹10 crore occurred in 14 cases under revenue heads, of which, in two cases, the savings were more than ₹100 crore each year. In the capital heads, there were persistent savings of more than ₹10 crore in seven cases; in two cases, the savings were more than ₹100 crore. The Grants/Appropriations where persistent savings of more than ₹100 crore occurred during 2014-15 to 2018-19 were (i) Grant No.19-Tribal Welfare Department (both Revenue and Capital), (ii) Grant No.20-Welfare of Scheduled Castes Department (Revenue) and (iii) Grant No. 31- Rural Development Department (Capital).

Persistent savings over a period of five years or more indicated that the basic assumptions behind the overall budget formulation process were not realistic and there was lack of proper assessment as well as prudent utilisation of the allocated budgetary provision.

The issue of persistent savings is being pointed out every year in the Report of the Comptroller and Auditor General of India on State Finances, however, no corrective measures have been taken by the departments concerned for minimising the savings, as savings continued in most of the departments even during 2018-19.

In 25 out of 63 Grants/Appropriations, there were savings of more than ₹ 20 lakh during 2018-19 and these savings constituted over 50 per cent of the budget allocation in these Grants/Appropriations. The details in this regard are given in **Table No. 2.4**.

**Table No. 2.4: Grants/Appropriations where saving was more than ₹ 20 lakh and 50 per cent of the Budget during the year 2018-19**

(₹ in lakh)

Grant No	Revenue-Voted	Total Budget	Expenditure	Savings	% of savings
14	Power Department	6013.00	2744.85	3268.15	54.35
20	Welfare of Scheduled Castes and Other Backward Classes Department	21410.59	5441.89	15968.70	74.58
48	High Court	83.31	35.18	48.13	57.77
56	Information Technology Department	1372.00	186.15	1185.85	86.43
63	Industries & Commerce (Skill Development) Department	2407.20	13.31	2393.89	99.45
<b>Revenue-Charged</b>					
12	Co-operation Department	150.00	67.11	82.89	55.26
35	Urban Development Department	120.00	21.18	98.82	82.35
<b>Capital-Voted</b>					
4	Election Department	224.20	106.50	117.70	52.50
5	Law Department	4150.74	1669.85	2480.89	59.77
6	Revenue Department	10516.75	3748.62	6768.13	64.36
10	Home (Police) Department	4813.93	627.71	4186.22	86.96
11	Transport Department	2069.97	910.68	1159.29	56.01
12	Co-operation Department	860.00	424.32	435.68	50.66
15	Public Works (Water Resource) Department	6271.63	1962.94	4308.69	68.70
19	Tribal Welfare Department	24267.38	2516.67	21750.71	89.63
20	Welfare of Scheduled Castes and Other Backward Classes Department	9400.41	180.48	9219.93	98.08
21	Food, Civil Supplies & Consumer Affairs Department	993.39	425.59	567.80	57.16
27	Agriculture Department	11214.76	3920.59	7294.17	65.04
29	Animal Resource Development Department	971.67	176.45	795.22	81.84
31	Rural Development Department	78561.69	15783.27	62778.42	79.91
36	Home (Jail) Department	260.00	37.01	222.99	85.77
39	Education (Higher) Department	4664.44	901.08	3763.36	80.68
40	Education (School) Department	2895.79	325.25	2570.54	88.77
49	Fire Service Organisation	1028.31	27.87	1000.44	97.29
52	Family Welfare and Preventive Medicine	6241.73	2303.33	3938.40	63.10
57	Welfare of Minorities Department	5491.11	1683.58	3807.53	69.34
61	Welfare of Other Backward Classes Department	61.00	28.80	32.20	52.79

Similar details for the last four years are given in **Appendix-2.4**.

Budget provision sought and obtained by some Departments far in excess of actual requirement and their inability to utilize, deprives allocation of resources to other priority sectors and also leads to poor legislative control over public finances.

### 2.10 Expenditure without Budget Provision

As per the Financial Rules, expenditure should not be incurred on a scheme/service without provision of funds. Audit scrutiny revealed that expenditure of ₹101.54 crore was incurred in 19 Grants/Appropriations without any provision in the original estimates/supplementary demands and without any re-appropriation orders to this effect. While details of the scheme/service where expenditure was incurred without any

provision of funds are given in **Appendix –2.5**, the Department wise/Grant wise details are given below:

**Table No. 2.5: Department/Grant-wise excess expenditure**

(₹ in crore)

Grant No.	Name of the Grant/Appropriation	Expenditure without budget provision
06	Revenue Department	38.01
13	Public works (Roads and Building) Department	1.45
14	Power Department	4.15
16	Health Department	2.43
17	Information and Cultural Affairs Department	0.30
19	Tribal Welfare Department	1.86
20	Welfare of Scheduled Castes Department	0.03
21	Food, Civil Supplies & consumer Affairs Department	1.14
23	Panchayati Raj Department	1.09
24	Industries and Commerce Department	7.28
25	Industries & Commerce (Handloom, Handicrafts and Sericulture Department)	1.48
26	Fisheries Department	0.02
27	Agriculture Department	0.03
28	Horticulture Department	10.04
29	Animal Resource development	0.10
30	Forest Department	0.38
39	Education (Higher) Department	0.21
51	Public Works (Drinking Water and Sanitation) Department	19.20
62	Education (Elementary) Department	12.34
<b>Total</b>		<b>101.54</b>

**Table No. 2.5** shows that there were 12 Grants/Appropriations, where expenditure of more than ₹ one crore in each case was incurred during the year without budgetary provision, of which, in three cases under two Grants (Grant No. 6 Revenue Department and Grant No. 51 Public Works (DWS) Department), the amount involved in each of the cases was more than ₹ 10 crore; Government has not furnished any reasons for incurring expenditure without budgetary provision. The details of schemes where expenditure more than ₹10 crore was incurred are given below:

**Table No. 2.6: Scheme wise details of expenditure of more than ₹ 10 crore**

Sl. No	Grant No. and name of Grant/Appropriation	Details of Schemes	Expenditure (₹ in crore)
1	6-Revenue Department	2245- relief on account of Natural Calamities 05- State Disaster Response Fund 789- Special Component Plan for Schedule Castes 89- C.S. Scheme-IV	29.19
2	6-Revenue Department	2245- relief on account of Natural Calamities 05- State Disaster Response Fund 796- Tribal Area Sub-Plan 89- C.S. Scheme-IV	53.22
3	51- Public Works (Drinking Water and Sanitation) Department	4215- Capital Outlay on water Supply and Sanitation 02- Sewerage and Sanitation 796- Tribal Area Sub-Plan 87- C.S. Scheme- II	12.40

Audit scrutiny revealed that an expenditure of ₹ 179.15 crore was incurred in 20 cases during the year by providing funds through re-appropriation. The Grant-wise details of the cases where expenditure was incurred without budget provision is given in **Table No. 2.7**.

**Table No. 2.7: Expenditure without original budget but funds provided through re-appropriation during 2018-19**

(₹ in lakh)

Grant No.	Details of Grant/Appropriation	Expenditure (₹ in lakh)	Number of Schemes/Sub Heads
5	Law Department	103.78	3
6	Revenue Department	203.66	2
10	Home (Police) Department	2.05	1
11	Transport Department	34.06	2
13	Public Works (Roads and Buildings) Department	135.00	1
23	Panchayati Raj Department	1181.88	5
24	Industries and Commerce Department	63.96	1
26	Fisheries Department	19.67	1
27	Agriculture Department	74.76	1
29	Animal Resource Development Department	16.44	6
30	Forest Department	34.69	3
31	Rural Development Department	76.72	1
39	Education (Higher) Department	47.72	2
40	Education (School) Department	11.36	1
41	Education (Social) Department	7.23	1
43	Finance Department	15612.30	3
49	Fire Service Organisation	1.44	1
51	Public Works (Drinking Water and Sanitation) Department	40.76	1
52	Family Welfare and Preventive Medicine	9.14	1
62	Education (Elementary) Department	238.00	1
	<b>Total</b>	<b>17914.62</b>	<b>38</b>

The details of all Heads of Account where expenditure was incurred during the year 2018-19 without budget provision are given in **Appendix 2.6**. Expenditure without budget is violative of financial regulations as well as the will of the Legislature. This is also indicative of lack of financial discipline in Government Departments.

### **2.11 Excess Expenditure 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, regularisation of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee (PAC).

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

The total amount of expenditure that exceeded budgetary allocation was ₹ 178.47 crore as of 31 March 2019. The summarised position of excess expenditure over provision during the last six years is given in **Table No. 2.8**.

**Table No. 2.8: Grants with excess expenditure over budget requiring regularisation***(₹ in crore)*

Year	Number and details of Grants/Appropriations	Excess over provision	Status of regularisation
2013-14 <sup>3</sup>	5 (12, 24, 28, 51, 56)	11.97	Not regularised as of 31 March 2019
2014-15	4 (16, 51, 52, 61)	71.60	
2015-16	5 (2,16,43,45,51)	24.98	
2016-17	5 (13, 24, 27, 51 60)	43.80	
2017-18	4 (15, 24, 25, 27)	5.18	
2018-19	9 (14, 19, 23, 25, 26, 33, 42, 51, 59)	20.94	
<b>Total:</b>		<b>178.47</b>	

The details of excess expenditure over the approved allocation during the last six years, which require regularisation by the State Legislature, are given in **Appendix-2.7**.

The latest position of regularisation of excess expenditure by the State Legislature/PAC pertaining to the previous years up to 2017-18 has not been furnished (October 2019) by the State Finance Department despite a specific request to this effect (July 2019).

During 2018-19, an amount of ₹ 20.94 crore was incurred in excess of the budget provision in nine Grants/Appropriations which was required to be regularised by the State Legislature as per Article 205 of the Constitution. This is in violation of Article 204 of the Constitution which provides that no money shall be withdrawn from the Consolidated Fund except under appropriation made by Law by the State Legislature. This vitiates the system of budgetary and financial control and encourages financial indiscipline in management of public resources.

Such excess expenditure over budgetary allocation is a matter of concern, as it is indicative of poor budgetary management and dilutes legislative oversight over public funds. Government needs to view this seriously and take appropriate corrective measures.

### **2.12 Unnecessary/excessive/inadequate Supplementary Provision**

The Tripura Budget Manual, 1998 (Para 23 of Chapter –IV) provides that, “When unforeseen circumstances make it necessary to incur expenditure not contemplated in the Appropriation Act, every effort should be made to meet it from savings elsewhere within the same grant (voted or charged, as the case may be) by postponement or curtailment of less urgent expenditure. Only if it is not possible to make the requisite amount available by this means, recourse should be had to supplementary estimate after Finance Department agreeing in writing or allocating additional fund. The responsibility in regard to proposals for supplementary estimates rests on the Finance Department. Greatest care should be taken while preparing proposals for supplementary estimates since if on the closing of the accounts any supplementary Grants or Appropriation actually obtained are found to have been unnecessary or excessive, the Audit will draw attention to the fact in the Audit Report on the Appropriation Accounts and the action of the department will

<sup>3</sup> Excess expenditure upto 2012-13 have been regularised

attract the criticism of the Public Accounts Committee”.

Scrutiny of Appropriation Accounts for the year 2018-19 revealed that, Supplementary provision aggregating ₹ 696.64 crore was obtained in 36 cases (more than ₹ 10 lakh in each case) during the year which proved to be unnecessary, as the expenditure in each case was less than even the original provision. Details in this regard are given in **Appendix-2.8**. Out of the supplementary provision of ₹ 696.64 crore, ₹ 379.59 crore was obtained in respect of 19 cases under Revenue (Voted), while ₹317.05 crore was obtained in respect of 17 cases under Capital (Voted) grants where the savings out of the original provision was ₹ 978.80 crore and ₹ 1,297.87 crore respectively, during the year. Thus supplementary provision proved unnecessary in all 36 cases.

Further, there were 16 cases where supplementary provision was obtained in excess of the requirement, resulting in savings of more than ₹ 25 lakh in each case during 2018-19. Details of the Grants/Appropriations where supplementary provision was obtained in excess of the requirement are given in **Appendix-2.9**

Scrutiny of Appropriation Accounts for the year 2018-19 revealed that in respect of seven Grants/Appropriations, supplementary provision was insufficient as compared to the requirement, resulting in excess expenditure by more than ₹ 50 lakh during the year which is required to be regularised as per Article 205 of the Constitution. Details are given below in **Table No. 2.9**.

**Table No. 2.9: Details of insufficient Supplementary provision**

(₹ in lakh)

Grant No.	Details of Grant/ Appropriation	Original provision	Actual expenditure	Suppl. required	Suppl. obtained	Excess expenditure
<b>Capital- Voted</b>						
14	Power Department	1969.00	4709.92	2740.92	1503.03	1237.89
23	Panchayati Raj Department	2.00	224.56	222.56	120.15	102.41
25	Industries & Commerce (Handloom, Handicrafts & Sericulture) Department	1417.00	1693.20	276.20	160.82	115.38
26	Fisheries Department	337.00	763.71	426.71	241.57	185.14
33	Science, Technology & Environment Department	63.78	512.16	448.38	235.84	212.54
42	Education (Sports & Youth Programme) Department	5.00	475.62	470.62	257.55	213.07
<b>Total</b>		<b>3793.78</b>	<b>8379.12</b>	<b>4585.39</b>	<b>2518.96</b>	<b>2066.43</b>

### **2.13 Excessive/unnecessary/insufficient Re-appropriation of Funds**

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where need for additional funds is identified. The

Tripura Budget Manual, 1998 (Para 20 of Chapter –V) provides that, the Finance Department can sanction any re-appropriation of funds within a Grant from one head to another provided such re-appropriation does not involve transfer of funds from “Voted” to a “Charged” head or vice versa.

Scrutiny of detailed Appropriation Accounts for 2018-19 revealed that in 33 Grants/Appropriations, there were 123 cases under 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 ₹ 50 lakh in each case. Details in this regard are given in **Appendix –2.10**.

## 2.14 Review of selected Grants

During the year 2018-19, Grant No. 31 relating to Rural Development Department was selected for detailed scrutiny to assess compliance with prescribed budgetary procedures, monitoring of funds, internal control mechanism and implementation of schemes within the grant. Outcome of the audit is discussed in the succeeding paragraphs.

### 2.14.1 Introduction

Rural Development Department spearheads the fight for eradication of rural poverty through its various socio economic developmental programmes and endeavour to reach out to the last and most disadvantaged sections of society through implementation of various Centrally-sponsored, State-funded, and Externally-aided schemes for poverty alleviation, employment generation, sanitation, capacity building and women’s socio-economic empowerment, apart from provision of basic amenities and services. The Department is also responsible for augmentation of infrastructure relating to their livelihood support systems.

### 2.14.2 Financial Position

The overall budget and actual expenditure of Grant No. 31 during the year 2018-19 are given below in **Table No. 2.10**.

**Table No 2.10: Budget and actual expenditure during 2018-19**

Section	Budget			Actual expenditure	Savings	Amount surrendered
	Original	Supplementary	Total			
Revenue	270.65	5.72	276.37	147.13	129.24	42.19
Capital	746.77	38.85	785.62	157.83	627.78	Nil
<b>Total</b>	<b>1,017.42</b>	<b>44.57</b>	<b>1,061.99</b>	<b>304.96</b>	<b>757.02</b>	<b>42.19</b>

*Source: Appropriation Accounts 2018-19*

As against the total provision of ₹ 1,061.99 crore, the actual expenditure incurred by the Department during 2018-19 was only ₹ 304.96 crore (28.72 per cent) resulting in savings of ₹ 757.02 crore (71.28 per cent) during the year. Out of the total savings of ₹ 757.02 crore, ₹ 42.19 crore (5.57 per cent) was surrendered by the Department before the close of the financial year.

Non-surrendering of substantial savings by the Department before the close of the financial year violated the Financial Rules and deprived other Departments where additional funds were required during the year.

### 2.14.3 Substantial savings under Sub-Heads

There were savings of ₹ 747.78 crore out of a budgetary provision of ₹ 7,317 crore under various Sub-Heads of Rural Development Grant during 2018-19. Details of Heads of Account where there were savings of over ₹ one crore are given in **Table No. 2.11**.

**Table No. 2.11: Substantial savings in sub-heads**

(₹ in lakh)

Sl. No.	Heads of Account	Total provision	Total expenditure	Saving
<b>Revenue-voted</b>				
1	2215-01-799-65-Suspense Account	2000.00	906.37	1093.63
2	2501-01-001-30-Rural Development	7378.27	7144.73	233.80
3	2501-06-102-91-Central Assistance to State Plan	2069.47	1260.17	809.30
4	2501-06-789-91-Central Assistance to State Plan	1567.40	931.43	635.97
5	2501-06-796-90-State Share for Central Assistance to State Plan	540.00	365.27	174.73
6	2501-06-796-91-Central Assistance to State Plan	5532.00	3287.40	2244.60
7	2501-04-105-90-State Share for Central Assistance to State Plan	132.89	0.00	132.89
8	2501-04-105-91-Central Assistance to State Plan	1196.00	0.00	1196.00
9	2501-04-789-91-Central Assistance to State Plan	425.00	0.00	425.00
10	2501-04-796-90-State Share for Central Assistance to State Plan	156.67	0.00	156.67
11	2501-04-796-91-Central Assistance to State Plan	1500.00	0.00	1500.00
<b>Total:</b>		<b>22497.70</b>	<b>13895.37</b>	<b>8602.59</b>
<b>Capital-Voted</b>				
12	4216-03-789-90-State Share for Central Assistance to State Plan	433.08	21.28	411.80
13	4216-03-789-91-Central Assistance to State Plan	4420.00	122.56	4297.44
14	4216-03-796-90-State Share for Central Assistance to State Plan	1528.50	95.32	1433.18
15	4216-03-796-91-Central Assistance to State Plan	15600.00	815.30	14784.70
16	4216-03-800-30-Rural Development	345.00	135.05	209.95
17	4515-00-102-91-Central Assistance to State Plan	17098.19	997.20	16100.99
18	4515-00-103-89-C.S. Scheme - IV	1196.00	301.72	894.28
19	4515-00-789-89-C.S. Scheme - IV	1093.95	173.73	920.22
20	4515-00-789-91-Central Assistance to State Plan	5957.14	742.85	5214.29
21	4515-00-796-70-State Share	390.00	63.80	326.20
22	4515-00-796-89-C.S. Scheme - IV	3861.00	677.46	3183.54
23	4515-00-796-91-Central Assistance to State Plan	21025.19	2625.64	18399.55
<b>Total:</b>		<b>72948.05</b>	<b>6771.91</b>	<b>66176.14</b>
<b>Grand Total:</b>		<b>95445.75</b>	<b>20667.28</b>	<b>74778.73</b>

Considering that most of the savings pertained to centrally sponsored schemes and central assistance to State plan schemes, the performance of the Department in fulfilling its responsibilities with regard to implementation of poverty alleviation schemes is doubtful.

### 2.14.4 Persistent Savings

There were persistent savings of more than ₹ 20 crore every year during five-year period 2014-19 under Grant No. 31. Year-wise position of persistent savings during 2014-19 under the Grant are given below in **Table No. 2.12**.

**Table No. 2.12: Persistent savings**

		(₹ in crore)				
		2014-15	2015-16	2016-17	2017-18	2018-19
<b>Voted</b>	Revenue (per cent)	31.16 (24.89)	38.83 (26.45)	20.70 (15.37)	20.02 (14.07)	129.24 (46.76)
	Capital (per cent)	310.30 (50.78)	100.79 (20.50)	227.81 (52.34)	136.17 (52.42)	627.78 (79.91)
<b>Total</b>		<b>341.46</b> <b>(46.38)</b>	<b>139.62</b> <b>(21.87)</b>	<b>248.51</b> <b>(43.61)</b>	<b>156.19</b> <b>(38.85)</b>	<b>757.02</b> <b>(71.28)</b>

Persistent savings indicate a deeper problem of inability to assess the requirement of funds realistically as well as inadequate capacity to utilise the allocated funds optimally and needs to be addressed by the State Government.

### 2.14.5 Unnecessary Supplementary Provision and Re-appropriation of Funds

Scrutiny of detailed appropriations in respect of Grant No. 31 revealed that in some cases, re-appropriation was not necessary, as expenditure was not incurred/the actual expenditure was less than the original provision, resulting in savings during the year 2018-19. Details are given in **Table No. 2.13**.

**Table No. 2.13: Unnecessary supplementary provision and re-appropriation**

		(₹ in lakh)			
Heads of Account	Original provision	Suppl. provision	Re-appropriation	Actual Expenditure	Savings
2501-04-105-90: State Share for Central Assistance to State Plan	60.06	0.00	72.83	0.00	132.89
2501-04-105-91: Central Assistance to State Plan	575.00	569.87	51.13	0.00	1196.00
4216-03-800-30: Rural Development	207.00	0.00	138.00	135.05	209.95
4515-00-102-91: Central Assistance to State Plan	8050.00	3378.25	5669.94	997.20	16100.99

Reasons for Supplementary grants were stated to be due to receipt of more funds from Government of India during the year, whereas, the reasons for re-appropriation were stated to be based on actual requirement, which was not borne out by facts.

### 2.14.6 Creation of New Service/Instrument through Re-appropriation

Scrutiny of detailed appropriations in respect of Grant No. 31 for the year 2018-19 revealed an instance of creation of provision through re-appropriation without the knowledge of the State Legislative Assembly and expenditure incurred instead of incorporating the same in the budget as a new service/ instrument. The detail is given in **Table No. 2.14**.

**Table No. 2.14: Creation of provision through re-appropriation**

(₹ in crore)

Head of Account	Original provision	Suppl. provision	Re-appropriation	Actual Expenditure	Savings
2501-04-105-30: Rural Development	0.00	0.00	80.00	76.72	3.28

The reason for creation of provision through re-appropriation was not intimated by the department (October 2019).

### 2.15 Conclusion

*Budgetary assumptions of the State Government were not realistic during 2018-19 and despite carrying out an elaborate pre-budget exercise to bring about efficiency and transparency in budget formulation and execution, budgetary estimates were off the mark to a considerable extent, and control over the execution and monitoring of budget was inadequate.*

*Significant policy initiatives of the Government were not fulfilled during the year due to non-completion of the preparatory activities relating to these initiatives.*

*Supplementary Grants/Appropriations were obtained without adequate justification, and large amounts were expended without budgetary provision. Despite flagging this issue every year over the last several years, the State Government had not only failed to take corrective measures in this regard, but it did not also obtain legislative approval for regularization of expenditure in excess of budgetary provision.*

*Savings during the year accounted for about a fourth of the total budget; however, the Controlling Officers did not surrender the funds on time. Nor were proper explanations provided to the Accountant General (A&E) for variations in expenditure vis-à-vis allocations. Departments were not cautioned against persistent savings; nor were their budgets varied in accordance with their ability to absorb the allocations.*

### 2.16 Recommendations

- i) State Government needs to formulate a realistic budget based on reliable assumptions of the needs of the Departments and their capacity to utilise the allocated resources;
- ii) An appropriate control mechanism needs to be instituted by the Government to enforce proper implementation and monitoring of budget to ensure that savings are curtailed, large savings within the Grant/Appropriation are controlled, and anticipated savings are identified and surrendered within the specified timeframe;
- iii) Controlling Officers need to be made aware of their responsibility to explain the variation in expenditure from the allocation to facilitate proper analysis of budget and preparation of meaningful Appropriation Accounts.
- iv) State Government/ PAC needs to initiate expeditious action to review the need for incurring expenditure in excess of budgetary allocation and regularize the excess expenditure in accordance with Article 205 of the Constitution of India.

- v) State Government needs to consider preparing an ‘outcome budget’ and placing the performance of the Departments with regard to the budgetary allocations before the Legislature and enforce accountability of the Departments for public funds placed at their disposal.



## **CHAPTER-III: FINANCIAL REPORTING**



## Chapter III: Financial Reporting

### 3.1 Introduction

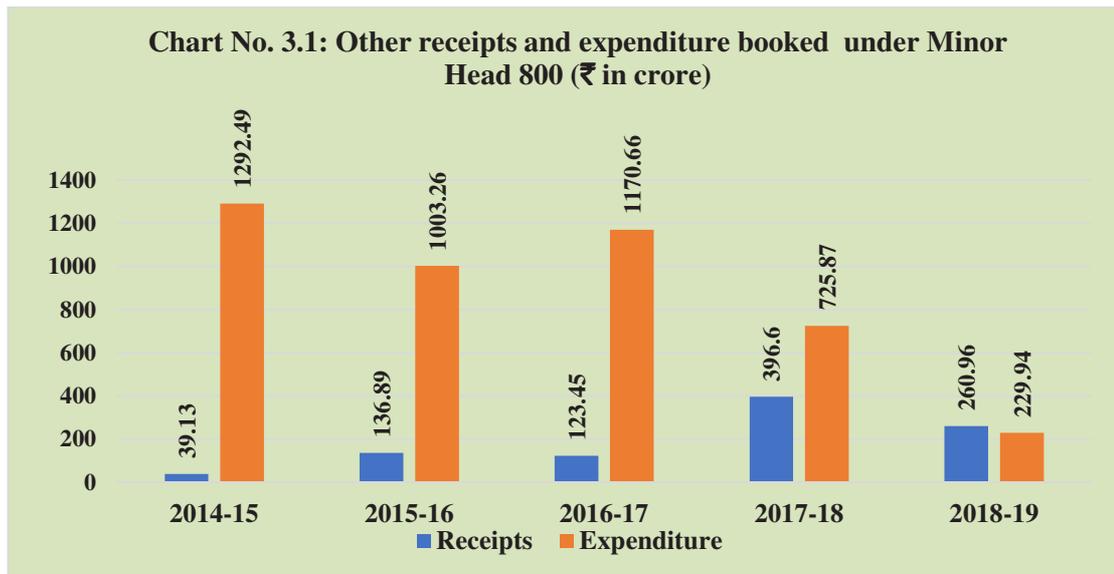
A sound internal financial reporting system with relevant and reliable information significantly contributes to efficient and effective governance by any Government. Compliance with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliance,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

### 3.2 Opaqueness in Accounts - Operation of Omnibus Minor Head "800-Others"

Most of the Government activities are well defined in the List of Major and Minor Heads of Accounts of Union and States issued by the Controller General of Accounts. The Controlling Officers are to ensure that operation of omnibus Minor Head '800-Other Receipts/ Other Expenditure' is minimised, as this Head is intended to be operated only when the appropriate Minor Head has not been provided in the accounts. If such instances occur on a regular basis, it is the responsibility of the State Government to discuss with the Accountant General (A&E) and obtain approval to open appropriate Minor Heads. Indiscriminate booking of receipts and expenditure under Minor Head 800 affects transparency and nature of transactions, and renders the accounts opaque.

Scrutiny of the Finance Accounts for the year 2018-19 revealed that the State Government classified ₹ 260.96 crore as receipts under 41 Major Heads of accounts, constituting 2.17 *per cent* of the total Revenue Receipts (₹ 12,030.89 crore) under Minor Head "800-Other Receipts". Similarly, an expenditure of ₹ 229.94 crore was booked under 46 Major Heads of accounts under Minor Head '800-Other Expenditure' which was 1.72 *per cent* of the total expenditure of ₹ 13,370.07 crore (Revenue *plus* Capital) during the year.

The extent of operation of Minor Head 800 for other receipt and expenditure during the five-year period 2014-15 to 2018-19 are shown in **Chart No. 3.1**.



Major Head-wise instances of substantial proportion of receipts and expenditure (more than 50 per cent in each case) classified under Minor Head ‘800-Other Receipts and Other Expenditure’ are shown in **Table No. 3.1** and **Table No. 3.2** respectively.

**Table No. 3.1: Significant Receipts booked under Minor Head ‘800- Other Receipts’ during 2018-19**

(₹ in crore)

Sl. No.	Major Head	Particulars	Total receipts	Receipts under Minor Head 800	Percentage to total receipts
1.	0852	Industries	92.81	92.81	100
2.	1054	Roads and Bridges	6.54	6.54	100
3.	0702	Minor Irrigation	0.84	0.84	100
4.	0075	Miscellaneous General Services	6.18	4.18	68
5.	0059	Public Works	5.06	4.72	93
6.	0515	Other Rural Development Programmes	0.50	0.47	94
7.	0049	Interest Receipts	146.11	108.26	74
8.	0215	Water Supply and Sanitation	1.88	0.96	51

**Table No. 3.2: Significant Expenditure booked under Minor Head ‘800- Other Expenditure’ during 2018-19**

(₹ in crore)

Sl. No.	Major Head	Particulars	Total expenditure	Expenditure under Minor Head 800	Percentage to total expenditure
1.	3055	Road Transport	18.88	17.82	94
2.	4055	Capital Outlay on Police	7.40	6.59	89
3.	2801	Power	27.45	20.00	73
4.	2250	Other Social Service	2.83	1.73	61
5.	2875	Other Industries	10.96	5.94	54
6.	2216	Housing	8.62	4.47	52
7.	4711	Capital Outlay on Flood Control Projects	6.49	3.36	52
8.	3054	Roads and Bridges	97.01	48.72	50

While both ‘Other Receipts’ and ‘Other Expenditure’ booked under Minor Head 800 have declined during 2018-19 compared to the previous year, the State Government

needs to make concerted efforts to bring down the amount booked under this omnibus Head of Account further.

### 3.3 Parking of Funds in Bank Accounts

As per the orders of the State Government in July 2005, all the Drawing and Disbursing Officers (DDOs) of the State opened current accounts/savings accounts with banks and transferred funds from the Consolidated Fund of the State into these accounts. Subsequently, the State Government had issued orders in December 2016 and in February 2017, for closure of the bank accounts of all the DDOs by March 2017 and instructed to deposit the unspent balances lying in these bank accounts into Government Account. However, the Government orders have not been fully complied with by the DDOs, as there was still a balance of ₹ 411.87 crore in 311 out of 1,413 bank accounts of DDOs as of 31 March 2019. The fact was confirmed during a test check of records of 40 DDOs in Agartala, which revealed that ₹ 82.62 crore was lying in their bank accounts as of 31 March 2019.

In November 2018, the State Government felt that a number of DDOs were maintaining huge funds/bank balances in savings bank accounts, as FDs etc., while the State Government was having to borrow funds from various sources at higher rate of interest than what they were earning from these accounts/ FDs. The Government therefore, decided (January 2019) to transfer funds from the bank accounts of the DDOs to Personal Ledger (PL) Accounts, in all the cases where the bank balances of a DDO exceeded ₹ two crore, except funds for central schemes, where it is mandatorily required to be kept in separate bank account as per the scheme guidelines.

In pursuance of the above decision, the State Government opened 102 PL Accounts with the approval of the Accountant General (A&E) during 2018-19. As on 31 March 2019, these Accounts had a balance of ₹ 116.96 crore.

Drawal of money from the Consolidated Fund and placing it in DDOs' bank accounts for further utilisation, is fraught with the risk of the expenditure moving out of the purview of Legislative oversight, with a possibility of the funds being diverted for other unauthorised and fraudulent purposes.

### 3.4 Delay in submission of Utilisation Certificates

General Financial Rules provide that for grants provided for specific purposes, Utilisation Certificates (UCs) should be obtained by the departmental officers from the grantees and after verification, forward these to the Accountant General (A&E) within 12 months of the closure of the financial year unless specified otherwise.

Audit scrutiny revealed that 646 UCs in respect of grants aggregating ₹ 308.93 crore given to Departments of the State Government during the period from 2014-15 to 2017-18 have not been submitted to the Accountant General (A&E) as of 31 March 2019. Age-wise details of delay in submission of UCs is given in **Table No. 3.3**.

**Table No. 3.3: Age-wise Arrears of Utilisation Certificates as on 31 March 2019**

(₹ in crore)

Year	UCs pending for submission at the beginning of the year <sup>1</sup>		UCs received during the year		UCs outstanding as on 31-03-19	
	No. of UCs	Amount	No. of UCs	Amount	No. of UCs	Amount
Up to 2016-17	362	269.43	73	126.66	289	142.77
2017-18	65	101.85	26	31.15	39	70.70
2018-19	332	97.77	14	2.31	318	95.46
<b>Total</b>	<b>759</b>	<b>469.05</b>	<b>113</b>	<b>160.12</b>	<b>646</b>	<b>308.93</b>

Source: Finance Accounts and VLC data.

It is a matter of concern that the Departmental authorities have not yet explained as to how an amount of ₹ 308.93 crore was spent over the years, as it involves public funds provided to them for implementation of specific programmes/schemes and there is no assurance that the intended objectives of providing these funds have been achieved. In the absence of accountability for expenditure relating to funds provided prior to 2016-17, the possibility of misappropriation of these funds cannot be ruled out.

Major defaulting departments, which had not submitted the UCs as on 31 March 2019 for the grants received up to the year 2017-18 are given in **Table No. 3.4**.

**Table No. 3.4: Department-wise details of non-submission of UCs as of 31 March 2019**

(₹ in crore)

Sl. No.	Name of the Department	No. of UCs pending	Amount of grants for which UCs are awaited
1.	Panchayat Raj	17	90.22
2.	Urban Development	10	38.98
3.	Health	55	35.32
4.	Tribal Welfare	123	33.82
5.	Industries and Commerce	24	24.46
6.	Welfare of SC	66	22.29
7.	Welfare of Minorities	90	11.94
8.	Power	1	11.75
9.	Education (School)	19	5.86
10.	Education (Higher)	15	8.34
11.	Education (Sports & youth)	6	5.00
12.	Education (Social)	41	4.84
<b>Total</b>		<b>467</b>	<b>292.82</b>

In the absence of UCs, it could not be ascertained whether the recipients had utilised the grants for the purposes for which those were given. Since huge pendency in submission of UCs is fraught with the risk of fraud and misappropriation of funds, it is imperative that the State Government monitors this aspect closely and hold the concerned persons accountable for non-submission of UCs in a timely manner.

### 3.5 Pending DCC Bills against AC Bills

DDOs are authorized to draw money for limited purposes by preparing Abstract Contingent (AC) bills without vouchers as per Rule 308 and 309 of the Central Treasury Rules (CTR). Subsequently, Detailed Countersigned Contingent (DCC) bills (vouchers

<sup>1</sup> Excluding UCs receivable by the Union Government, as the GoI releases funds after deducting the amount for which UCs are outstanding and regulates the future release of funds.

in support of final expenditure) are required to be furnished to the Accountant General (A&E) through the Controlling Officer. Further, a Certificate is to be attached to every AC Bill to the effect that DCC Bills have been submitted to the Controlling Officer (CO) in respect of AC Bills (drawn more than a month before the date of the current Bill) without which, no AC Bill is to be accepted.

As per Rule 31 (12) of the Delegation of Financial Powers Rules, Tripura, 2019, drawal of money on AC Bills should be adjusted through DCC Bills by submitting them to the countersigning officer within 60 days from the date of the drawal of the amount. The second drawal of the amount should be made only after exhausting the money drawn in previous AC Bills. Further, as per sub Rule 15 of Rule 31, the Head of the Department under whose control a DDO is functioning, has to countersign all the DCC Bills and forward them to the Accountant General (A&E), Tripura within 90 days from the date of the drawal of the AC Bill.

As on 31 March 2019, there were 2,930 AC bills for an amount of ₹ 88.55 crore outstanding for adjustment due to non-submission of the relevant DCC Bills. Out of these outstanding AC Bills, 2728 Bills involving ₹ 66.06 crore were outstanding for the years up to 2017-18. The position of outstanding DCC Bills as on 31 March 2019 is shown in **Table No. 3.5**.

**Table No. 3.5: Details of outstanding AC Bills**

(₹ in crore)

Year	AC Bills pending at the beginning of the year		DCC Bills submitted during the year		Outstanding DCC Bills as on 31 March 2019	
	No.	Amount	No.	Amount	No.	Amount
Upto 2016-17	4632	86.13	2200	29.29	2432	56.84
2017-18	640	11.62	344	2.40	296	9.22
2018-19	304	23.82	102	1.33	202	22.49
<b>Total</b>	<b>5576</b>	<b>121.57</b>	<b>2646</b>	<b>33.02</b>	<b>2930</b>	<b>88.55</b>

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

Department-wise and year-wise break up of outstanding DCC Bills as on 31 March 2019 are given in **Appendix-3.1**.

Major amount unadjusted pertains to the Relief and Rehabilitation Department (₹ 50.10 crore), Tribal Welfare Department (₹ 8.43 crore) and Welfare of Scheduled Castes Department (₹ 14.25 crore). The major defaulting departments which had not submitted the DCC Bills upto the end of March 2019 are shown in **Table No. 3.6**.

**Table No. 3.6: Year wise and Department wise (Major Defaulting Departments) pendency of DCC Bills**

(₹ in crore)

Sl. No.	Department	Upto 2016-17		2017-18		2018-19	
		No. of Bills	Amount	No. of Bills	Amount	No. of Bills	Amount
1	Relief and Rehabilitation	114	24.25	28	6.61	41	19.24
2	Tribal Welfare	638	8.23	24	0.20	...	...
3	Welfare of SCs	410	14.23	5	0.02	...	...
4	Revenue	344	2.20	14	0.08	75	1.07

Sl. No.	Department	Upto 2016-17		2017-18		2018-19	
		No. of Bills	Amount	No. of Bills	Amount	No. of Bills	Amount
5	Agriculture	28	2.96	...	...	4	0.02
6	Election	71	0.18	191	1.64	14	0.15
7	Home (Police)	2	0.54	1	0.40	5	0.98
8	Welfare of Minorities	266	1.92	...	...	...	...
9	GA (Secretariat Administration)	2	1.07	...	...	1	0.14

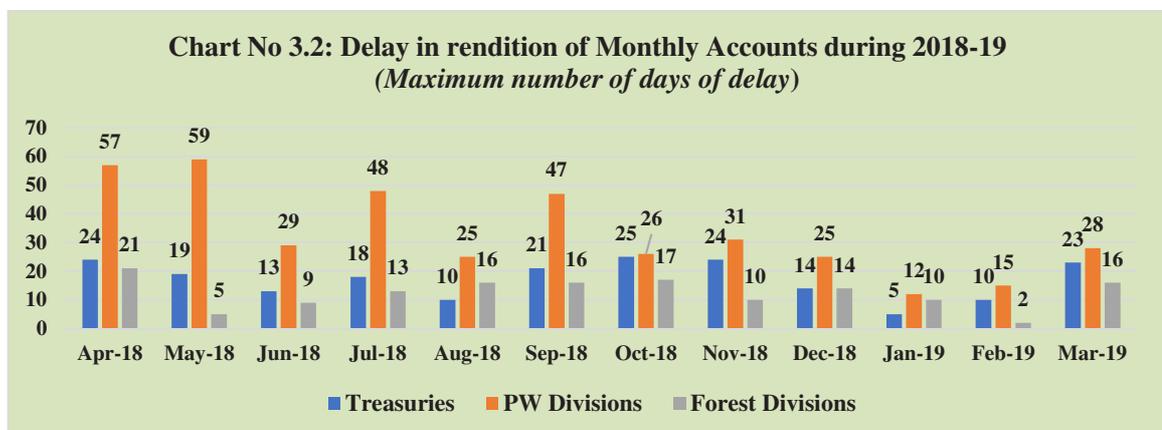
As can be seen from the details tabulated above, DCC bills are pending submission for over two years. Considering that out of the outstanding DCC bills of 2930, 2432 (83 per cent of outstanding bills) are pending submission for the period up to 2016-17, there is no assurance that the funds drawn on AC bills were utilised for the intended purpose. The possibility of misappropriation of these funds cannot be ruled out.

Advances drawn and not accounted for increase the possibility of wastage/ misappropriation/malfeasance etc., and therefore, needs to be monitored closely. Since the expenditure has already been booked in the accounts, and the whereabouts of the amount or the status of the purpose for which it was drawn is not available, it distorts the size of the expenditure.

### 3.6 Timeliness and Quality of Accounts

The accounts of the State Government are compiled by the Accountant General (A&E) from the initial accounts rendered by 10 Treasuries (including one e-Treasury), 13 Sub-Treasuries, 53 Public Works Divisions (including 12 DWS and nine Water Resource divisions) and 39 Forest Divisions, apart from the RBI advices. The due date for submission of accounts of a particular month is the 10<sup>th</sup> of the following month except in the case of the month of March, where it is 15<sup>th</sup> of April. During the financial year 2018-19, there were delays in rendition of monthly accounts ranging from 01 to 25 days by the Treasuries, 01 to 59 days by the Public Works Divisions and 01 to 21 days by the Forest divisions respectively.

Months-wise details of delay in rendition of monthly accounts by various account rendering Units during the financial year 2018-19 are given in **Chart No 3.2**.



As can be seen from the above chart, the delays were more prominent and persistent from the public works divisions. Out of 53 PW divisions, accounts for six divisions were

excluded from the Monthly Civil Accounts for the month of December 2018 due to non-receipt of the accounts on time from them. Consequently, the receipts and expenditure relating to these divisions/units could not be incorporated in the Civil Accounts in the month of occurrence of the transaction. However, these six accounts were included in the month of January 2019, as intimated by the Accountant General (A&E).

Exclusion of accounts not only distorts the budgetary position of the Government, but also impacts its monitoring of fund flow to the last mile of implementation, its planned pacing of expenditure on developmental programmes, provide intended benefits to the targeted beneficiaries, functioning of departments etc. during the year.

The State Government needs to monitor closely and ensure the rendition of accounts by all the account rendering authorities to the Accountant General (A&E) on a timely basis, to manage its own budget more effectively.

### 3.7 Suspense and Remittances Balances

Suspense heads are operated in Government accounts to reflect transactions that cannot be booked initially to their final Head of Account for some reason or the other. These are finally cleared by minus debit or minus credit when the amount is taken to its final Head of Account. If the amounts under suspense heads remain unadjusted, the balances under these heads get accumulated resulting in understatement of Government's receipts and payments.

Remittances embrace all transactions which are adjusting Heads of Account and the debits or credits under these heads are eventually cleared by corresponding credit or debit within the same or in another circle of accounting.

Finance Accounts reflect the net balances under Suspense and Remittances Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. Clearance of suspense and remittance items depends on the details furnished by the State Treasuries/Works and Forest Divisions, *etc.*

At the end of 31 March 2019, there was a net debit balance of ₹ 478.61 crore in Suspense Heads, which was an increase of ₹ 314.74 crore from 31 March 2018. The major contributing factor for the net debit balance was the Suspense Account Civil (Debit: ₹ 330.66 crore) during 2018-19 against ₹ 1.14 crore in 2017-18, due primarily to non-receipt of payment vouchers and receipt schedules from outside accounting circles through Inter-State Suspense Accounts.

At the end of 31 March 2019, there was a net debit balance of ₹ 236.71 crore in Public Works Remittances under Cash Remittance Balances which was an increase of ₹ 223.46 crore from ₹ 13.25 crore as on 31 March 2018.

The trend of outstanding net balances under Suspense Accounts in various Minor Heads for the last three years from 2016-17 to 2018-19 are shown in **Table No. 3.7**.

Table No. 3.7: Suspense and Remittances Balances

(₹ in crore)

Particulars of Minor Heads	Net balances					
	Debit/ Credit	2016-17	Debit/ Credit	2017-18	Debit/ Credit	2018-19
<b>Suspense Balance (8658)</b>						
101- PAO suspense	Dr.	21.70	Dr.	27.80	Dr.	36.49
102- Suspense accounts (Civil)	Dr.	0.32	Dr.	1.14	Dr.	330.66
107- Cash settlement suspense account	Dr.	184.72	Dr.	167.49	Dr.	141.80
110- RBI suspense central accounts office	Dr.	10.14	Dr.	10.14	---	0.00
112- Tax deducted at source (TDS) suspense	Cr.	21.06	Cr.	41.66	Cr.	29.30
123- A.I.S officers Group Insurance Scheme	Cr.	0.23	Cr.	0.24	Cr.	0.24
129- Material purchase settlement suspense accounts	Cr.	0.80	Cr.	0.80	Cr.	0.80
<b>Total (Net)</b>	<b>Dr.</b>	<b>194.79</b>	<b>Dr.</b>	<b>163.87</b>	<b>Dr.</b>	<b>478.61</b>
<b>Remittance Balance (8782)</b>						
102- PW Remittances	Cr	13.31	Dr	13.25	Dr	236.71
103- Forest Remittances	Dr	1.50	Dr	7.30	Dr	6.50
108- Other Departmental Remittances	Cr	0.44	Cr	1.04	Cr	1.81
<b>Total (Net)</b>	<b>Cr</b>	<b>12.25</b>	<b>Dr</b>	<b>19.51</b>	<b>Dr</b>	<b>241.40</b>

### 3.8 Accounting of transactions relating to Central Road Fund

As per accounting procedure, the grants received from GoI towards the Central Road Fund (CRF) are required to be recorded initially in the Revenue Section as revenue receipts under Grants-in-aid from GoI. Thereafter, the amount so received is to be transferred to the Deposit Head through the revenue expenditure Major Head of Account '3054- Roads and Bridges'. The expenditure on prescribed road works is to be first accounted for under the relevant revenue or capital sections and then reimbursed out of the Fund under Deposit Head as a deduct expenditure to the concerned Revenue or Capital Major Head of Account. While the receipts were recorded correctly as revenue receipts, the prescribed procedure for recording the expenditure under CRF was not being followed until 2017-18.

However, during 2018-19, the State Government complied with the correct accounting procedure prescribed. The grants of ₹ 3.44 crore towards CRF were recorded as revenue and ₹ 3.51 crore (including some balances of previous year) were transferred to the Deposit Head of Public Account as Capital expenditure under the Deposit Head, leaving 'Nil' balance.

### 3.9 Compliance with Indian Government Accounting Standards

Government Accounting Standards Advisory Board (GASAB) set up by the Comptroller and Auditor of India in 2002, has been formulating Standards for Government Accounting and financial reporting, to enhance accountability mechanisms. As of end of March 2019, three Indian Government Accounting Standards (IGAS) have been notified.

The details of these Standards and the extent of compliance with these by the Government of Tripura in the Finance Accounts for the year 2018-19 are given below.

**Table No. 3.8: Compliance with Indian Government Accounting Standards**

<b>IGAS</b>	<b>Essence of IGAS</b>	<b>Status</b>	<b>Impact of non-compliance</b>
<b>IGAS – 1:</b> Guarantees given by Government – Disclosure requirements	This standard requires the Government to disclose the maximum amount of guarantees given during the year in its financial statements along with additions, deletions, invoked, discharged and outstanding at the end of the year.	Partly complied	While the Government has disclosed the maximum amount of guarantees given during the year, detailed information like number of guarantees for each institution, class and sector-wise information was not furnished.
<b>IGAS – 2:</b> Accounting and Classification of Grants-in-aid	Grants-in-aid are to be classified as revenue expenditure in the accounts of the grantor and as revenue receipts in the accounts of the grantee, irrespective of the end use	Not complied	The State Government has given an amount of ₹ 661.74 crore as Grants-in-aid for creation of capital assets and booked as capital expenditure instead of as revenue expenditure. Non-compliance with the Standard led to understatement of Revenue expenditure and overstatement of Capital expenditure to that extent. As a result, there was a Revenue surplus instead of a Revenue deficit during the year 2018-19.
<b>IGAS – 3:</b> Loans & Advances made by Government	This Standard relates to recognition, measurement, valuation and reporting in respect of loans and advances disbursed by the Government in its Financial Statements to ensure complete, accurate and uniform accounting practices	Partly complied	While the Government complied with the format prescribed by the Standard, the detailed information on repayment of Loans in arrears (principal and interest) of loanee/entities was not available with the Accountant General (A&E)

### 3.10 Reconciliation of accounts by Controlling Officers

Financial Rules stipulate that receipts and expenditure recorded in the books of accounts of Controlling Officers (COs) be reconciled by them every month during the financial year with those recorded in the books of the Accountant General (A&E). This is to enable the COs to exercise effective control over expenditure and manage their budgetary allocation efficiently, and ensure accuracy of their accounts. Reconciliation and verification of figures is an important tool of financial management. Failure to exercise/adhere to the codal provisions and executive instructions in this regard not only results in misclassification and incorrect booking of receipts and expenditure in the accounts, but also defeats the very objective of budgetary process.

***During the year 2018-19, all the 63 Controlling Officers of the State reconciled their receipts and expenditure amounting to ₹ 12,030.89 crore and ₹ 13,869.24 crore respectively, with those booked in the accounts of the Accountant General (A&E).***

### 3.11 Reconciliation of Cash Balances

As on 31 March 2019, the State Government had a cash balance of ₹ 968.52 crore. There was a net difference of ₹ 21.10 crore (Credit) between the figures reflected in the accounts (₹ 14.02 crore) of Accountant General (A&E) and that intimated by the Reserve

Bank of India (₹ 7.08 crore) as on 31 March 2019. This difference is mainly due to erroneous reporting by the accredited banks to the Reserve Bank of India, Nagpur, which is responsible for maintaining the Cash Balance of the State Government.

### **3.12 Non-submission /delay in submission of Accounts by Autonomous Bodies / Authorities under Section 14 and 15 of CAG’s (DPC) Act, 1971**

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 had submitted this information despite specifically requesting for it.

Substantially funded Autonomous Bodies/Authorities are required to submit their approved and authenticated Annual Accounts by 30 June for audit by the CAG under Section 14 and 15 of CAG’s (DPC) Act, 1971. Out of 54 Autonomous Bodies/Authorities, 51 Autonomous Bodies/Authorities had not furnished Annual Accounts due up to 2018-19 to Accountant General (Audit) (31 October 2019). The number of those accounts along with their age-wise pendency is presented in **Table No. 3.9**.

**Table No 3.9: Age-wise arrears of Annual Accounts due from Autonomous Bodies**

Sl. No.	Delay in number of years	No. of Bodies/ Authorities
1.	1 to 4 years	28
2.	5 to 7 years	11
3.	8 to 12 years	2
4.	13 years & above	6
5.	Since inception to 2016-17	4
<b>Total</b>		<b>51</b>

Out of the 51 Autonomous Bodies/Authorities, four<sup>2</sup> had not submitted their accounts since their inception. The information relating to the date of establishment of those Bodies/Authorities was also not furnished (March 2019) by the Government despite a specific request made to this effect. Due to persistent delay in submission of Annual Accounts, all the Bodies were asked to intimate the amount of grants received during the year 2018-19; 48 (out of 51) Grantee Bodies/Authorities did not furnish the information of the amount of grants received during the year 2018-19 as shown in **Appendix-3.2**.

In the absence of annual accounts and their audit, proper utilisation of the grants and loans disbursed to those Bodies/Authorities and their accountal cannot be vouched. Accountant General (Audit) took up the matter of non-submission of accounts of the defaulting Bodies with the authorities concerned from time to time, but without perceivable improvement.

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

A large number of Autonomous Bodies are audited by CAG covering their operational activities and accounts, through a compliance audit of the regularity and propriety of

<sup>2</sup> (i). Jolaibari High School, (Secondary Stage), Joliabari, Belonia, South Tripura, (ii). Harachandra H. S. School, (Secondary Stage), Kamalpur, (iii). Prachya Bharati H.S School, Agartala and (iv). Ranirbazer Vidya Mandir, Ranirbazar

transactions, review of internal controls and financial management, *etc.* The audit of accounts of six Bodies<sup>3</sup> in the State has 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 Tripura Tribal Areas Autonomous District Council (TTAADC) is carried out as mandated in the Sixth Schedule of the Constitution of India and 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 as on 31 March 2019 are indicated in **Appendix 3.3**.

Delay in placement of SARs issued to the State Government up to 31 March 2019 in respect of five out of six Autonomous Bodies including one Autonomous District Council (TTAADC) in the Legislature/Council after issuing them is summarised in **Table No. 3.10**.

**Table No. 3.10: Delay in tabling Separate Audit Reports**

Sl. No.	Name of the Autonomous Bodies (Audit Mandate)	No. of SAR	Year of Accounts	Date of issue	Details of placement of SAR in the Legislature/ Council as on 31 March 2019	
					Status	Delay
1.	Tripura Board of Secondary Education Section 20 (1) of DPC Act	4	1998-99 to 2001-02	26-04-2010	Not yet placed	2 years to 10 years
		4	2002-03 to 2005-06	12-12-2011		
		4	2006-07 to 2009-10	10-04-2014		
		6	2010-11 to 2015-16	23-06-2017		
2.	THCB Section 19 (3) of DPC Act	3	1990-91 to 1992-93	03-07-2007	Not yet placed	2 years to 12 years
		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.	CAMPA Section 20 (1) of DPC Act	3	2009-10 to 2011-12	06-02-2015	Not yet placed	1 months to 3 years
		2	2012-13 and 2013-14	07-02-2017		
		3	2014-15 to 2016-17	01-03-2019		
4.	TTAADC Section 20 (1) of DPC Act	1	2013-14	25-08-2017	18-03-2019	7 months
5.	Tripura BOCW Board Section 19 (2) of DPC Act	2	2012-13 and 2013-14	03-03-2017	Not yet placed	2 years to 2 years 7 months
		1	2015-16	15-06-17		

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

### 3.14 Follow-up on Audit Reports

#### 3.14.1 Suo-motu Action Taken Notes

The CAG has been flagging issues of concern relating to various aspects of financial and budgetary management, areas of non-compliance with the prescribed procedures, rules

<sup>3</sup> (i) Tripura Board of Secondary Education, (ii) Tripura Housing and Construction Board (THCB), (iii) Tripura State Legal Service Authority, (iv) Compensatory Afforestation Fund Management and Planning Authority (CAMPA), (v) Tripura Tribal Areas Autonomous District Council and (vi) Tripura Building & Other Construction Workers' Welfare Board (Tripura BOCW Board).

and regulations etc. by the State Government departments/authorities in the State Finances Audit Reports of the Government of Tripura.

These Reports can achieve the desired results only when they evoke positive and adequate response from the Government/administration itself. To ensure accountability of the executive with regard to the issues contained in the Audit Reports, the Finance Department of the Government of Tripura had issued instructions (July 1993) for submission of *suo motu* Action Taken Notes (ATNs) by the administrative departments concerned within three months of presentation of the Audit Reports to the State Legislature. However, the State Finances Audit Reports (SFAR) were not taken up for discussion in PAC and ATNs have not been received from the departments concerned.

The latest SFAR of the Government of Tripura for the year 2017-18 (Report No. 1 of 2019) was placed in the State Legislative Assembly on 30 August 2019. For better appreciation of the contents of the SFAR by the Hon'ble members of the PAC, the Accountant General (Audit), Tripura made a presentation before the Committee on the main contents of the SFAR on 25 September 2019. The Chairman and members of the PAC were quite responsive on the matter and assured that the Report would be taken up for discussion. Further information is awaited (April 2020).

### 3.15 Conclusion

*The decision of the State Government to permit drawal of money from the Consolidated Fund and park in the DDOs' bank accounts is fraught with the risk of misappropriation of public funds and their use for unauthorized purposes. It also violates the Legislative oversight over public finances.*

*Non-submission of UCs and DCC bills by Departments for funds drawn for specific developmental programmes/projects and non-submission of accounts by Autonomous Councils, Development Bodies and Authorities was violative of prescribed financial rules and directives; these point to inadequate internal controls and reflect poorly on the monitoring mechanism of the State Government. Due to non-submission of Accounts by Autonomous Bodies/Authorities on time proper utilisation of grants and loans disbursed to those Bodies/Authorities cannot be vouched.*

*Non-compliance with IGAS, especially IGAS - 2 has resulted in distorting the financial position of the Government and projecting a surplus where there was a deficit.*

*Reconciliation of Government receipts and expenditure by the Controlling Officers with the amount booked in the accounts of Accountant General (A&E) during the year 2018-19 was commendable.*

### 3.16 Recommendations

- i. State Government should desist from the practice of transferring funds from the Consolidated Fund of the State to the bank accounts of the DDOs. The funds lying in the bank accounts of various DDOs may be remitted back to Government account and the operation of these bank accounts need to be monitored closely to ensure that public funds are not used for unauthorised purposes. Legislative oversight over public finances should be ensured scrupulously.

- ii. Government needs to enforce strict compliance with the timelines for submission of UCs by the Grantees and failure to comply with the timelines should be dealt with scrupulously; action should be initiated against erring officials.
- iii. State Government needs to institute a rigorous monitoring mechanism to ensure that the Departments comply with the prescribed rules and procedures with regard to submission DCC bills.
- iv. All the accounts rendering units need to be instructed to submit the complete accounts as per the prescribed time schedule and furnish the missing/incomplete details to enable clearance of suspense and remittances transactions in a time bound manner.
- v. State Government should further discourage the use of omnibus Minor Head 800 and chalk out a specific timeframe in consultation with the Accountant General (A&E), to identify appropriate Heads of Account to classify the transactions correctly in the books of accounts.
- vi. State Government needs to ensure compliance with the Indian Government Accounting Standards to present its financial position transparently.

Agartala  
The 23 July 2020



(PRAVINDRA YADAV)  
Accountant General (Audit), Tripura

Countersigned

New Delhi  
The 28 July 2020



(RAJIV MEHRISHI)  
Comptroller and Auditor General of India



# **APPENDICES**



# APPENDICES

## Appendix - 1.1

### Part A A brief Profile of Tripura (Reference: Paragraph No. 1.1)

A. General Data							
Sl. No.	Particulars	Figures					
		2001 census		2011 census			
1.	Area (in sq. kms)	10,491.69					
2.	Population	31,99,203 35 lakh (2008) <sup>§</sup>		36,73,917 39.75 lakh (2017)**			
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) 2018-19 <sup>#</sup>	--		₹ 50,544.52 crore (A)			
6.	Per capita income of the State, 2018-19	--		₹ 1,25,639 (A)			
7.	Population Below Poverty Line (BPL) 2011-12 (All India Average = 21.90 per cent)			14 per cent			
8.	Infant mortality (per 1000 live births) (All India Average = 39 per 1000 live births)			24			
9.	Life Expectancy at birth (in 2012-16) (All India Average: 68.7)			Male-71, Female-74			
10.	Gini Coefficient <sup>1</sup> (2009-10) (a) Rural (All India = 0.29) (b) Urban (All India = 0.38)			Rural = 0.21 Urban = 0.29			
11.	Human Development Index (HD)- All India Average a.. 2017 :0.643: 2018: 0.647			NA			
B. Financial Data							
	Particulars	Compound Annual Growth Rate (%)					
		CAGR (2009-10 to 2017-18)		CAGR (2013-14 to 2017-18)		Growth 2017-18 to 2018-19	
		SCS*	Tripura	SCS*	Tripura	SCS*	Tripura
a.	Revenue Receipts	13.41	10.90	13.77	7.11	11.64	19.50
b.	Tax Revenue	17.65	13.21	13.08	7.27	23.22	24.18
c.	Non-tax Revenue	8.57	18.68	8.88	18.95	19.16	(-)24.58
d.	Total Expenditure	11.95	10.25	13.53	12.40	13.97	10.13
e.	Capital Expenditure	9.64	3.67	16.47	2.02	13.68	(-) 16.67
f.	Revenue Expenditure on Education	13.97	13.12	12.59	17.72	16.16	11.62
g.	Revenue Expenditure on Health	15.37	15.26	18.84	20.67	17.91	23.99
h.	Salary & Wages	12.81	11.86	11.22	16.84	14.70	8.71
i.	Pensions	19.15	14.07	16.53	24.08	13.33	26.87

**Source:** <sup>#</sup>Directorate of Economics and Statistics, Government of Tripura.

\* 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.

\*\* Directorate of Economic and Statistics, Government of Tripura.(A): Advance Estimate

<sup>1</sup> Gini coefficient is a measures of inequality of income among the population value rate is from zero to one, closer to zero inequality is less; closer to one inequality is higher. Latest figure available for 2009-10.

Appendix - 1.1 (concl.)

Part B

Methodology Adopted for the Assessment of Fiscal Position

The norms/Ceilings prescribed by the XIV FC 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 ÷ Previous year Amount) minus 1} * 100
Average	Trend of growth over a period of 5 years
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	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 minus Plan grants and Non-plan Revenue Expenditure excluding debits under 2048 – Appropriation for reduction or avoidance of debt.
Compound Annual Growth Rate (CAGR)	The Compound Annual Growth Rate is calculated by taking the n <sup>th</sup> root of the total percentage growth rate, where n is the number of years in the period being considered. CAGR = [Ending Value/Beginning Value] <sup>(1/no. of years) -1</sup>

**Appendix - 1.2**  
**Abstract of Receipts and Disbursements for the year 2018-19**  
*(Reference: Paragraph No. 1.9 and 1.11)*

(₹ in crore)

Receipts				Disbursements					
2017-18		2018-19		2017-18		2018-19			
	Particulars				Particulars	State fund	Central Assistance /CSS	Total	
<b>Section-A: Revenue</b>									
<b>10067.95</b>	<b>I. Revenue Receipts</b>		<b>12030.89</b>	<b>10,357.22</b>	<b>I. Revenue Expenditure</b>	<b>10486.15</b>	<b>1403.05</b>	<b>11889.20</b>	<b>11889.20</b>
1,422.02	-Tax Revenue	1765.91		<b>4,398.58</b>	<b>General Services</b>	<b>5109.30</b>	<b>4.24</b>	<b>5113.54</b>	
493.48	-Non-tax Revenue	372.20		<b>4,249.90</b>	<b>Social Services</b>	<b>3862.52</b>	<b>1129.97</b>	<b>4992.49</b>	
4,322.08	-State's Share of Union Taxes and Duties	4888.95		2,183.33	-Education, Sports, Art and Culture	2167.17	269.85	2437.02	
0.00	-Non-Plan Grants	0.00		644.03	-Health and Family Welfare	595.92	202.60	798.52	
(-) 1.57 <sup>2</sup>	-Grants for State/ Union Territory Plan Schemes	0.00		275.49	-Water Supply, Sanitation, Housing and Urban Development	293.70	5.93	299.63	
0.00	-Grants for Central Plan Schemes	0.00		32.68	-Information and Broadcasting	32.10	0.00	32.10	
0.00	Grants for Centrally Sponsored Plan Schemes	0.00		334.04	-Welfare of SCs, STs and OBCs	241.35	224.48	465.83	
0.00	Grants for Special Plan Schemes (NEC)	0.00		51.24	-Labour and Labour Welfare	39.83	0.10	39.93	
1,988.32	Centrally sponsored scheme	1861.03		726.79	-Social Welfare and Nutrition	489.62	427.01	916.63	
1,191.20	Finance Commission grants	1131.10		2.30	-Others	2.83	0.00	2.83	
652.42	Other grants	2011.70		<b>1,480.48</b>	<b>Economic Services</b>	<b>1280.39</b>	<b>268.84</b>	<b>1549.23</b>	
				630.34	-Agriculture and Allied Activities	566.27	166.47	732.74	
				365.16	-Rural Development	335.54	61.16	396.70	
				5.35	-Special Areas Programme (NEC)	0.21	3.15	3.36	
				57.09	-Irrigation and Flood Control	57.88	0.00	57.88	
				64.77	-Energy	29.06	0.00	29.06	
				71.32	-Industry and Minerals	61.05	0.00	61.05	
				132.18	-Transport	115.89	0.00	115.89	
				33.76	Communication	36.34	0.00	36.34	
				2.15	-Science, Technology and Environment	4.61	0.00	4.61	
				118.36	-General Economic Services	73.54	38.06	111.60	
				<b>228.26</b>	<b>Grants-in-Aid and contributions</b>	<b>233.94</b>	<b>0.00</b>	<b>233.94</b>	
<b>289.27</b>	<b>II. Revenue Deficit carried over to Section-B</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>II. Revenue Surplus carried over to Section-B</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>141.69</b>
<b>10,357.22</b>	<b>Total: Section- A</b>		<b>12030.89</b>	<b>10,357.22</b>	<b>Total</b>				<b>12030.89</b>

<sup>2</sup> Minus receipts was due to surrender of the grants to the GoI in 2017-18 which was released by the Ministry of Social Justice and Empowerment during 2015-16.

**Appendix - 1.2 (contd.)**  
**Abstract of Receipts and Disbursements for the year 2018-19**  
*(Reference: Paragraph No. 1.9 and 1.11)*

(₹ in crore)

Receipts				Disbursements					
2017-18		2018-19		2017-18		2018-19			
	Particulars				Particulars	State fund	Central Assistance /CSS	Total	
<b>Section-B: Others</b>									
1,729.23	III. Opening cash balance including permanent advance and cash balance investment		1141.37	0.00	III. Opening overdraft from Reserve Bank of India	0.00	0.00	0.00	0.00
0.00	IV. Misc. Capital Receipts		0.00	1,777.05	IV. Capital Outlay	571.06	909.81	1480.87	1480.87
				122.67	General Services	40.32	57.33	97.65	
				954.82	Social Services	185.25	627.25	812.50	
1.69	V. Recoveries of Loans & Advances		0.60	168.74	-Education, Sports, Art and Culture	14.21	2.81	17.02	
0.53	From Government servants	0.28		140.62	-Health and Family Welfare	92.34	38.95	131.29	
1.16	From others	0.32		153.81	-Water Supply and Sanitation	35.16	206.88	242.04	
0.00	VI. Revenue Surplus brought down		141.69						
1,333.41	VII. Public Debt Receipts	1707.57	1707.57	429.21	-Housing and Urban Development	37.38	343.92	381.30	
1,332.14	Internal Debt other than WMAs	1694.53		61.21	--Welfare of SCs, STs and OBCs	6.16	34.69	40.85	
Nil	Net transactions under WMAs including Overdraft	0.00		1.15	Information and Broadcasting Publicity	0.00	0.00	0.00	
1.27	Loans & Advances from GoI	13.04		0.03	-Social Welfare and Nutrition	0.00	0.00	0.00	
				0.05	-Others	0.00	0.00	0.00	
3,373.83	VIII. Public Account Receipts		3587.16	699.56	Economic Services	345.49	225.23	570.72	
1,254.14	Small Savings and Provident Funds, etc.	1475.18		25.83	-Agriculture and Allied Activities	13.44	16.99	30.43	
34.82	Reserve Fund	218.56*		195.54	-Rural Development	75.64	56.05	131.69	
77.44	Sinking Fund (earmarked fund)	32.72		32.75	-Special Areas Programme	4.18	15.60	19.78	
448.31	Deposits and Advances	443.59		20.51	-Irrigation and Flood Control	18.78	0.85	19.63	
123.04	Suspense and Miscellaneous	153.85		6.15	-Energy	30.55	12.17	42.72	
1,436.08	Remittances	1263.26		42.93	-Industry and Minerals	34.32	0.00	34.32	
				353.74	-Transport	148.46	116.56	265.02	
	IX. Closing overdraft from RBI			0.15	-Science, Technology and Environment	0.55	4.54	5.09	
				21.96	-General Economic Services	19.57	2.47	22.04	

\* Excluding the disinvestment amount of ₹ 100.00 crore withdrawn from SDRF investment account during the year 2018-19.

## Appendix - 1.2 (concl.)

## Abstract of Receipts and Disbursements for the year 2018-19

(Reference: Paragraph No. 1.9 and 1.11)

(`in crore)

Receipts		Disbursements							
2017-18	2018-19	2017-18	2018-19						
Particulars		Particulars	State fund	Central Assistance /CSS	Total				
		7.01	Loans and Advances Disbursed	1.12	0.00	1.12		1.12	
		0.00	For Power Projects	0.00	0.00	0.00			
		0.36	-To Government Servants	0.50	0.00	0.50			
		6.65	-To others	0.62	0.00	0.62			
		289.27	Revenue deficit brought down	0.00	0.00	0.00		0.00	
		300.82	Repayment of Public Debt	498.05	0.00	498.05		498.05	
		269.00	-Internal Debt other than WMAs	466.21	0.00	466.21			
		0.00	-Net transactions under WMAs including Overdraft	0.00	0.00	0.00			
		31.82	-Repayment of Loans and Advances to Central Government	31.84	0.00	31.84			
		2,922.63	Public Account Disbursements	3629.83	0.00	3629.83		3629.83	
		733.39	-Small Savings and Provident Funds	1012.70	0.00	1012.70			
		286.45	-Reserve Fund	277.55	0.00	277.55*			
		342.68	-Deposits and Advances	386.72	0.00	386.72			
		92.12	-Suspense	468.58	0.00	468.58			
		1,467.99	-Remittances	1484.28	0.00	1484.28			
		1141.37	Cash Balance at end					968.52	
		(-) 1.13	Remittances in Transit – Local-					(-) 1.13	
		37.88	-Departmental Cash Balance including permanent advance					32.05	
		472.01	- Investment of earmarked funds					299.28	
		639.54	-Cash Balance investment					652.34	
		(-) 6.93	-Deposit with Reserve Bank of India					(-) 14.02	
6,438.16	Total: Section-B	6578.39	Total: Section-B					6578.39	

\* Including the amount spent (` 74.23 crore) from the interest accrued in the investment account of sinking fund withdrawn (` 106.95 crore) by the State Government during 2018-19.

## 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 2018-19 on various schemes/ programmes outside the State Budget**

*(Reference: Paragraph No. 1.11.1)*

Sl. No.	Name of the Scheme/Programme	Name of the Implementing Agency	Amount (₹ in lakh)
1.	MGNREGS	(i) State Employment Guarantee Fund, Tripura	40,127.22
		(ii) District Magistrate South Tripura District	25.00
<b>Total</b>			<b>40,152.22</b>
2.	Support to NGOs/Institutions/SRCs for Adult Education & Skill Development (Marge Scheme of NGOs JSS)	Jana Shiksha Sansthan, Agartala, West Tripura	<b>15.25</b>
3.	Assistance to Voluntary Organisations for Programmes related to aged SJE	(i) Abhoy Mission, Ramnagar 1, 2 <sup>nd</sup> crossing, Agartala	18.90
		(ii) Abalamban	6.75
<b>Total</b>			<b>25.65</b>
4.	National Programme for Dairy Development	Gomati Co-operative Milk Produces Union Ltd.	<b>1,337.14</b>
5.	Rastriya Gokul Mission	Tripura Livestock Development Agency	<b>473.45</b>
6.	Organic value chain development of NE Region	MD, NFMS (Joint Director of Agriculture, State Agriculture Research Station) Department of Agriculture, Tripura	<b>1,997.46</b>
7.	National Rural Livelihood Mission CS	Tripura Rural Livelihood Mission	<b>8.55</b>
8.	Apprenticeship & Training	M/S GAIL (India) Ltd., Tripura West	<b>0.62</b>
9.	One Stop Center	(i) One Stop Center, Dhalai District	29.32
		(ii) One Stop Center, Gomati District	39.32
		(iii) One Stop Center, BBBP, Khowai District	39.32
		(iv) One Stop Center, North Tripura District	29.32
		(v) One Stop Center, Sepahijala District	39.32
		(vi) One Stop Center, South Tripura District	39.32
		(vii) One Stop Center, Unakoti District	39.32
		(viii) One Stop Center, West Tripura District	13.78
<b>Total</b>			<b>269.02</b>
<b>Grand Total</b>			<b>44,279.36</b>

## Appendix - 1.4

## Time Series Data on State Government Finances

(Reference: Paragraph No.1.11.2)

(`in crore)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Part –A: Receipts</b>					
<b>1. Revenue Receipts</b>	<b>9,239.73</b>	<b>9,426.74</b>	<b>9,645.46</b>	<b>10,067.95</b>	<b>12,030.89</b>
(i) Tax Revenue	1,174.26 (13)	1,332.25 (14)	1,422.01 (15)	1,422.02 (14)	1,765.91 (15)
Taxes on Agricultural Income	0.21 (#)	0.11 (#)	0.10 (#)	0.09 (#)	0.15 (#)
Taxes on Sales, Trade, etc.	909.81 (77)	1,058.48 (79)	1,112.89 (79)	611.88 (43)	361.95 (20)
State Excise	138.96 (12)	143.56 (11)	163.19 (11)	186.96 (13)	214.35 (12)
Taxes on Vehicles	36.09 (3)	37.62 (3)	43.60 (3)	54.38 (4)	83.50 (5)
Stamps and Registration Fees	37.56 (3)	42.49 (3)	41.83 (3)	40.16 (3)	51.32 (3)
Land Revenue	10.76 (1)	5.97 (1)	13.32 (1)	4.46 (#)	5.29 (1)
Other Taxes including taxes on commodities and services	40.87 (4)	44.02 (3)	47.08 (3)	524.09 (37)	1,049.35^ (59)
(ii) Non-tax Revenue	195.64 (2)	262.60 (3)	218.85 (2)	493.48 (5)	372.20 (3)
(iii) State's share of Union Taxes and Duties	1,730.13 (19)	3,266.02 (35)	3,909.12 (41)	4,322.08 (43)	4,888.95 (41)
(iv) Grants-in-aid from Government of India	6,139.70 (66)	4,565.87 (48)	4,095.48 (42)	3,830.37 (38)	5,003.83 (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>2.18</b>	<b>1.14</b>	<b>0.91</b>	<b>1.69</b>	<b>0.60</b>
<b>4. Total Revenue and Non-debt Capital Receipts (1+2+3)</b>	<b>9,241.91</b>	<b>9,427.88</b>	<b>9,646.37</b>	<b>10,069.64</b>	<b>12,031.49</b>
<b>5. Public Debt Receipts</b>	<b>537.27</b>	<b>1,119.79</b>	<b>1,139.56</b>	<b>1,333.41</b>	<b>1,707.57</b>
Internal Debt (excluding WMAs and Overdrafts)	532.07	1,113.86	1,135.94	1,332.14	1,694.53
Net transactions under WMAs and Overdrafts	NIL	NIL	NIL	NIL	NIL
Loans and Advances from Government of India	5.20	5.93	3.62	1.27	13.04
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>9,779.18</b>	<b>1,0547.67</b>	<b>10,785.93</b>	<b>11,403.05</b>	<b>13,739.06</b>
<b>7. Contingency Fund Receipts</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
<b>8. Net Receipts from Public Account</b>	<b>405.31</b>	<b>359.56</b>	<b>796.57</b>	<b>451.19</b>	<b>(-) 42.67</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>10,184.49</b>	<b>10,907.23</b>	<b>11,582.50</b>	<b>11,403.05</b>	<b>13,696.39</b>
<b>10. Revenue Expenditure</b>	<b>7,442.91</b>	<b>7,868.47</b>	<b>8,855.14</b>	<b>10,357.22</b>	<b>11,889.20</b>
General Services (including Interest Payment)	2,676.01 (36)	3,045.18 (39)	3,503.17 (39)	4,398.58 (42)	5,113.54 (43)
Economic Services	1,402.74 (19)	1,314.47 (17)	1,471.26 (17)	1,480.48 (14)	1,549.23 (13)
Social Services	3,184.34 (43)	3,310.89 (42)	3,682.78 (42)	4,249.90 (41)	4,992.49 (42)
Grants-in-aid and Contributions	179.82 (2)	197.93 (2)	197.93 (2)	228.26 (2)	233.94 (2)
<b>11. Capital Expenditure</b>	<b>2,832.29</b>	<b>3,188.02</b>	<b>3,293.57</b>	<b>1,777.05</b>	<b>1,480.87</b>
General Services	334.63 (12)	147.54 (5)	204.55 (6)	122.67 (7)	97.65 (7)
Economic Services	1,659.51 (59)	2,342.14 (73)	1,668.06 (51)	699.56 (39)	570.72 (38)

## Appendix - 1.4 (contd.)

## Time Series Data on State Government Finances

(Reference: Paragraph No.1.11.2)

(`in crore)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Part –B: Expenditure/Disbursement</b>					
Social Services	838.15 (30)	698.34 (22)	1,420.96 (43)	954.82 (54)	812.50 (55)
<b>12. Disbursement of Loans and Advances</b>	<b>15.74</b>	<b>21.84</b>	<b>27.28</b>	<b>7.01</b>	<b>1.12</b>
<b>13. Total Expenditure (10+11+12)</b>	<b>10,290.94</b>	<b>1,1078.33</b>	<b>12,175.99</b>	<b>12,141.28</b>	<b>13,371.19</b>
<b>14. Repayments of Public Debt</b>	<b>300.00</b>	<b>447.29</b>	<b>512.63</b>	<b>300.82</b>	<b>498.05</b>
Internal Debt (excluding WMAs and Overdrafts)	268.78	415.65	481.01	269.00	466.21
Net transactions under WMAs and Overdrafts	NIL	NIL	NIL	NIL	NIL
Loans and Advances from GoI <sup>‡</sup>	31.22	31.64	31.62	31.82	31.84
<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>10,590.94</b>	<b>11,525.62</b>	<b>12,688.62</b>	<b>12,442.10</b>	<b>13,869.24</b>
<b>17. Contingency Fund Disbursements</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
<b>18. Total disbursement by the State (17+18)</b>	<b>10,590.94</b>	<b>11,525.62</b>	<b>12,688.62</b>	<b>12,442.10</b>	<b>13,869.24</b>
<b>Part –C: Deficits</b>					
<b>19. Revenue Deficit (-)/ Surplus (+) (1-10)</b>	<b>(+) 1,796.82</b>	<b>(+) 1,558.27</b>	<b>(+) 790.32</b>	<b>(-) 289.27</b>	<b>(+) 141.69</b>
<b>20. Fiscal Deficit (-) / Surplus (+) (4 - 13)</b>	<b>(-) 1,049.03</b>	<b>(-) 1,650.45</b>	<b>(-) 2,529.62</b>	<b>(-) 2,071.64</b>	<b>(-) 1,339.70</b>
<b>21. Primary Surplus (+)/ Deficit (-)</b>	<b>(-) 367.35</b>	<b>(-) 921.06</b>	<b>(-) 1,735.31</b>	<b>(-) 1,184.75</b>	<b>(-) 320.75</b>
<b>Part –D: Other Data</b>					
<b>22. Interest Payments (percentage of Revenue Expenditure)</b>	<b>681.68 (9)</b>	<b>729.39 (9)</b>	<b>794.31 (9)</b>	<b>886.89 (8.56)</b>	<b>1,018.95 (8.57)</b>
<b>23. Financial Assistance to Local Bodies etc.</b>	<b>384.19</b>	<b>444.80</b>	<b>688.48</b>	<b>1,474.17</b>	<b>2401.39</b>
<b>24. WMAs/ Overdraft availed (days)</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
<b>25. Interest on WMAs/ Overdraft (` in crore)</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>
<b>26. Gross State Domestic Product (GSDP)*</b>	<b>29533.46</b>	<b>35937.73</b>	<b>39514.28</b>	<b>44161.08</b>	<b>50,544.52 (A)</b>
<b>27. Outstanding Fiscal Liabilities**(year-end)</b>	<b>9,331.58</b>	<b>10,395.19</b>	<b>11,891.21</b>	<b>13,376.10</b>	<b>15,078.81</b>
<b>28. Outstanding guarantees (year-end)</b>	<b>241.48</b>	<b>287.78</b>	<b>312.53</b>	<b>327.65</b>	<b>523.67</b>
<b>29. Maximum amount guaranteed during the year</b>	<b>79.00</b>	<b>NA</b>	<b>64.00</b>	<b>54.00</b>	<b>230.00</b>
<b>30. Number of incomplete projects<sup>3</sup></b>	<b>18</b>	<b>35</b>	<b>92</b>	<b>62</b>	<b>78</b>
<b>31. Capital blocked in incomplete projects</b>	<b>159.16</b>	<b>301.84</b>	<b>966.15</b>	<b>406.64</b>	<b>200.72</b>
<b>Part- E: Fiscal Health Indicators</b>					
<b>I. Resource Mobilisation</b>					
Own Tax Revenue/GSDP (ratio)	3.98	3.71	3.60	3.22	3.49
Own Non-tax Revenue/GSDP (ratio)	0.66	0.73	0.55	1.12	0.74
Central Transfers/GSDP (ratio)	26.65	21.79	20.26	18.46	19.57
<b>II. Expenditure Management</b>					
Total Expenditure/GSDP (ratio)	34.84	30.83	30.81	27.49	26.45
Total Expenditure/Revenue Receipts (ratio)	111.38	117.52	126.23	120.59	111.14
Revenue Expenditure/Total Expenditure (ratio)	72.32	71.02	72.73	85.31	88.92
Expenditure on Social Services/ Total Expenditure (ratio)	39.09	36.19	41.92	42.87	43.41
Expenditure on Economic Services/Total Expenditure (ratio)	29.76	33.01	25.78	17.96	15.85
Capital Expenditure/Total Expenditure (ratio)	27.52	28.78	27.05	14.64	11.08
Capital Expenditure on Social and Economic Services/Total Expenditure	24.27	27.47	25.36	13.63	10.34

<sup>‡</sup> Includes Ways and Means Advances from GoI.<sup>3</sup> Number of incomplete projects from the year 2014-15 to 2018-19 involving ₹ 5 crore and above.

## Appendix - 1.4 (concl.)

Time Series Data on State Government Finances  
(Reference: Paragraph No.1.11.2)

(`in crore)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
<b>III. Management of Fiscal Imbalances</b>					
Revenue (Surplus/ Deficit)/GSDP (ratio)	6.08	4.34	2.00	(-) 0.66	0.28
Fiscal (Surplus/Deficit)/GSDP (ratio)	(-) 3.55	(-) 4.59	(-) 6.40	(-) 4.69	(-) 2.65
Primary Deficit (Surplus/Deficit)/GSDP (ratio)	(-) 1.24	(-) 2.56	(-) 4.39	(-) 2.68	(-) 0.63
Revenue Surplus/Fiscal Surplus (ratio)/Deficit	(-) 171.29	(-) 94.41	(-) 31.24	13.96	10.58
Primary Revenue Balance/GSDP (ratio)	3.78	6.36	4.01	1.35	2.30
<b>IV. Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP (ratio)	31.60	28.93	30.09	30.28	29.83
Fiscal Liabilities/RR (ratio)	100.99	110.27	123.28	132.86	125.42
Interest Payments/RR	7.44	7.74	8.23	8.81	8.47
Debt Redemption (Principal+Interest)/ Total Debt Receipts (ratio)	72.42	81.62	114.68	66.98	82.26
<b>V. Other Fiscal Health Indicators</b>					
Return on Investment (` in crore)	0.51 <sup>§</sup>	13.41	0.05	14.27	NIL
Balance from Current Revenue (` in crore)	(-) 2,289.89	(+) 108.06	(+) 258.94	(-) 706.24	(-) 316.29
Financial Assets/Liabilities (ratio)	2.34	2.35	2.25	2.09	1.97
<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> <p>^ Includes SGST: ₹ 977.44 crore; Taxes on professions: ₹ 43.87 crore; Taxes and duties of electricity: ₹ 0.01 crore; Other taxes on commodities: ₹ 27.94 crore and Taxes on immovable property other than Agriculture Land: ₹ 0.09 crore.</p>					

## Appendix 1.5

## Major ongoing capital works/projects that remained incomplete as of end of 31 March 2019

(Reference: Paragraph No. 1.15.4)

(₹ in crore)

Sl. No.	Name of Project	Estimate Cost	Date & year of Commencement	Target date of completion	Expenditure incurred as on 31-03-2019
<b>Building Works</b>					
1.	Construction of Dharmanagar Sub-Jail M/S N.G. Bhattacharjee	10.65	14-01-2015	13-01-2017	10.59
2.	Construction of Auditorium at Panchayati Raj	6.86	2016	2017	3.33
3.	Construction of proposed Vigyan Gram (Phase-I), Reacon Engineer (IND)	25.20	2015	2018	16.17
4.	Construction of 100 Bedded Sub-divisional Hospital at Sabroom, South Tripura (Hospital Building + SDMO Office + Blood Bank + Kitchen + Morgue + Boundary Wall and Internal Water Supply)	12.09	30-03-2017	29-03-2019	2.28
5.	Construction of Bus Terminal at Nagerjala (2)	6.08	2017	2018	0.83
6.	Construction of Bus Terminal at Nagerjala (1)	6.27	2014	2016	6.27
7.	Upgradation of Infrastructure of Administration and Academic Block for DIET, Kakrabon, including water supply sanitary installation	6.98	2011	24 months	6.66
8.	Proposed construction of Administration and Academic Block, 150 seated Auditorium for Block Level institute of Teacher Education at Gandacherra.	5.41	11-08-2015	28-08-2018	5.73
9.	Construction of composite building for accommodation of different office of PWD at Capital Complex, Agartala	7.80	05-04-2014	04-04-2016	7.53
10.	Construction of Polytechnic Institute at Fulkumary, Udaipur	7.74	2013	24 months	6.77
11.	Infrastructure Development of South District Hospital at Tepania, Udaipur, Gomati District	5.79	2012	15 months	6.27

12.	Construction of 10 bedded PHC (single storied with ramp at Thelakum, Killa, Gomati District including quarters	5.15	2013	24 months	5.61
<b>Sl. No.</b>	<b>Name of Project</b>	<b>Estimate Cost</b>	<b>Date &amp; year of Commencement</b>	<b>Target date of completion</b>	<b>Expenditure incurred as on 31-03-2019</b>
13.	Infrastructure Development of Gandacherra Sub-Division, Construction of staff quarters including water supply and sanitary installation	5.44	01-06-2016	16-09-2017	1.80
14.	Development of Infrastructures at Narkel Kunja, Gandacherra under Swadesh Darshan	7.96	18-07-2017	03-02-2019	7.70
15.	Construction of MLA Hostel at Capital Complex including water supply and sanitary installation	28.37	05-02-2016	05-02-2019	18.72
16.	Construction of 36 Nos. Type-II quarters AD Nagar Police Line	6.15	2015	2016	3.86
<b>Sub Total</b>		<b>153.94</b>			<b>110.12</b>
<b>Bridge Works</b>					
1.	Replacement of existing SPT/Bailey bridge by RCC bridge over Betagacherra on the road from Maunghat to Amlighat road	8.91	03-10-2014	02-10-2016	9.34
2.	Replacement of existing SPT Bridge by RCC bridge over river Kakri on road from DT road to Dupirbondh Panchayat Office near Krishnapur H/S School	5.74	14-04-2015	14-04-2017	4.80
3.	Replacement of Bailey bridge by RCC Bridge over Ranicherra, Kakraban – Tulamura via Mirza	6.40	2014	24 months	7.00
<b>Sub Total</b>		<b>21.05</b>			<b>21.14</b>
<b>Road Works</b>					
1.	Improvement of Gandacherra – Raishyabari Road	18.67	21-01-2017	05-02-2019	5.31
2.	Construction of ring road from Rajghat to Yubarajghat	6.48	2017	2018	0.20
3.	Widening and improvement of road from NH-44 Junction at Udaipur to Amarapur	7.87	2009	24 months	7.30

## Appendices

4.	Improvement of road from Kathalia to Melaghar via Naldhepa, Barkhala, etc.	7.37	2015-16	2018-19	5.11
<b>Sub Total</b>		<b>40.39</b>			<b>17.92</b>
<b>Water Resources</b>					
1.	Anti-erosion work along bank river Feni for protection of India side bank at vulnerable location from Ranirbazar to Ramendranagar at Sabroom	12.04	09-09-2010	08-09-2011	12.37
2.	Anti-erosion work along bank river Feni for protection of India side from Jalai to Beltali under Sabroom	11.33	13-10-2010	12-10-2011	6.88
<b>Sub Total</b>		<b>23.37</b>			<b>19.25</b>
<b>DWS Work</b>					
1.	Procurement of UPVC pipes for Water Supply Scheme	11.36	28-02-2017	15-03-2018	8.27
<b>Sub Total</b>		<b>11.36</b>			<b>8.27</b>
<b>Grand Total</b>		<b>250.11</b>			<b>176.70</b>

## Appendix-2.1

**Excess expenditure occurred under Minor Head of account 796 and 798 for Tribal Welfare and SC Welfare by various departments during 2018-19**

*(Reference: Paragraph No. 2.4)*

*(₹ in lakh)*

Sl. No.	Number and name of Grant	Excess expenditure incurred					
		Minor Head-796			Minor Head-798		
		Revenue	Capital	Total	Revenue	Capital	Total
1	6: Revenue Department	5323.94	270.78	5594.72	8243.52	153.13	8396.65
2	13: Public Works (Roads and Buildings) Department	499.91	517.99	1017.90	282.94	293.08	576.02
3	14: Power Department	0.00	842.87	842.87	146.97	462.42	609.39
4	15: Public Works (Water Resource) Department	95.46	0.00	95.46	0.00	6.81	6.81
5	16: Health Department	39.60	2733.68	2773.28	0.00	1399.79	1399.79
6	17: Information, Cultural Affairs and Tourism Department	55.90	0.00	55.90	69.18	0.00	69.18
7	21: Food, Civil Supplies & Consumer Affairs Department	82.19	0.00	82.19	40.84	0.00	40.84
8	23: Panchayati Raj Department	63.82	42.33	106.15	32.39	66.77	99.16
9	24: Industries and Commerce Department	469.43	54.53	523.96	258.14	130.00	388.14
10	25: Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	42.01	95.82	137.83	22.74	52.57	75.31
11	26: Fisheries Department	11.55	136.20	147.75	35.81	72.23	108.04
12	27: Agriculture Department	407.44	3.26	410.70	1318.42	2.65	1321.07
13	28: Horticulture Department	827.67	0.00	827.67	203.00	0.00	203.00
14	29: Animal Resource Development Department	2.94	0.00	2.94	2.88	4.05	6.93
15	30: Forest Department	24.50	0.00	24.50	0.00	0.00	0.00
16	31: Rural Development Department	6.17	2894.02	2900.19	0.00	716.46	716.46
17	33: Science, Technology and Environment Department	0.00	140.59	140.59	0.00	77.10	77.10
18	35: Urban Development Department	0.00	758.34	758.34	0.00	415.86	415.86
19	36: Home (Jail) Department	12.09	0.00	12.09	6.43	0.00	6.43
20	37: Labour Organisation	34.55	0.00	34.55	18.54	0.00	18.54
21	39: Education (Higher) Department	15.17	62.97	78.14	1.43	43.71	45.14
22	40: Education (School) Department	759.77	73.55	833.32	396.62	38.02	434.64
23	41: Education (Social) Department	2018.10	0.00	2018.10	1067.28	0.00	1067.28

**Appendix-2.1 (Concl..)**

**Excess expenditure occurred under Minor Head of account 796 and 798 for Tribal Welfare and SC Welfare by various departments during 2018-19**  
(Reference: Paragraph No. 2.4)

(₹ in lakh)

Sl. No.	Number and name of Grant	Excess expenditure incurred					
		Minor Head-796			Minor Head-798		
		Revenue	Capital	Total	Revenue	Capital	Total
24	42: Education (Sports and Youth Programme) Department	0.00	135.00	135.00	0.00	82.92	82.92
25	51: Public Works (Drinking Water and Sanitation) Department	0.00	2511.52	2511.52	0.00	1385.54	1385.54
26	52: Family Welfare and Preventive Medicine	352.33	1612.54	1964.87	3612.12	0.00	3612.12
27	59: Tourism Department	0.00	0.00	0.00	0.00	5.00	5.00
28	62: Education (Elementary) Department	1541.21	0.00	1541.21	624.25	0.00	624.25
	<b>Total</b>	<b>12685.75</b>	<b>12885.99</b>	<b>25571.74</b>	<b>16383.50</b>	<b>5408.11</b>	<b>21791.61</b>

**Appendix – 2.2**  
**List of Grants/Appropriations with savings of more than ₹ 20 lakh and above not surrendered during 2018-19**  
*(Reference: Paragraph No. 2.5)*

(₹ in lakh)

Sl. No.	Grant No. and Name	Total Budget	Exp	Savings	Not surrendered	% of savings surrendered	% of savings not surrendered
	<b>Revenue-Voted</b>						
1	1: Department of Parliamentary Affairs	2146.50	1995.99	150.51	93.52	37.86	62.14
2	3: General Administration (SA) Department	7617.53	6897.97	719.56	719.56	0.00	100.00
3	4: Election Department	6072.56	4700.81	1371.75	1371.75	0.00	100.00
4	6: Revenue Department	37222.63	19311.67	17910.96	8529.10	52.38	47.62
5	7: General Administration (AR) Department	414.09	393.77	20.32	20.32	0.00	100.00
6	8: General Administration (P&T) Department	109.38	55.36	54.02	51.62	4.44	95.56
7	9: Statistical Department	893.00	803.54	89.46	44.05	50.76	49.24
8	10: Home (Police) Department	143503.83	131504.47	11999.36	11999.36	0.00	100.00
9	11: Transport Department	2544.00	2323.72	220.28	105.22	52.23	47.77
10	12: Co-operation Department	2828.50	2236.97	591.53	219.40	62.91	37.09
11	13: Public Works (Roads and Buildings) Department	40299.38	33793.84	6505.54	4289.08	34.07	65.93
12	15: Public Works (Water Resource) Department	9501.03	6853.39	2647.64	2647.64	0.00	100.00
13	16: Health Department	40177.76	35863.01	4314.75	3336.38	22.68	77.32
14	18: General Administration (Political) Department	380.69	322.22	58.47	58.47	0.00	100.00
15	19: Tribal Welfare Department	59178.66	46681.73	12496.93	12496.93	0.00	100.00
16	20: Welfare of Scheduled Castes and Other Backward Classes Department	21410.59	5441.89	15968.70	15968.70	0.00	100.00
17	21: Food, Civil Supplies & Consumer Affairs Department	14659.17	12896.84	1762.33	1762.33	0.00	100.00
18	22: Relief and Rehabilitation Department	5123.69	4704.55	419.14	419.14	0.00	100.00
19	23: Panchayati Raj Department	32429.00	27917.58	4511.42	3776.88	16.28	83.72
20	24: Industries and Commerce Department	8291.60	7057.59	1234.01	620.99	49.68	50.32
21	26: Fisheries Department	6724.62	5792.18	932.44	434.92	53.36	46.64
22	27: Agriculture Department	36286.88	32622.69	3664.19	3275.09	10.62	89.38
23	28: Horticulture Department	15128.99	7968.02	7160.97	6560.97	8.38	91.62
24	29: Animal Resource Development Department	11362.68	9639.56	1723.12	817.80	52.54	47.46
25	30: Forest Department	10685.00	9453.97	1231.03	652.32	47.01	52.99
26	31: Rural Development Department	27637.24	14713.02	12924.22	8705.18	32.64	67.36
27	32: Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group	3542.61	3149.55	393.06	242.24	38.37	61.63

**Appendix – 2.2 (Contd..)**  
**List of Grants/Appropriations with savings of more than ₹ 20 lakh and above not surrendered during 2018-19**  
*(Reference: Paragraph No. 2.5)*

(₹ in lakh)

Sl. No.	Grant No. and Name	Total Budget	Exp	Savings	Not surrendered	% of savings surrendered	% of savings not surrendered
28	33: Science, Technology and Environment Department	942.23	626.07	316.16	145.49	53.98	46.02
29	34: Planning and Co-ordination Department	437.35	371.85	65.50	20.39	68.87	31.13
30	35: Urban Development Department	19087.66	17470.77	1616.89	1616.89	0.00	100.00
31	36: Home (Jail) Department	3301.28	2871.75	429.53	319.39	25.64	74.36
32	38: General Administration (Printing and Stationery) Department	1292.93	1174.83	118.10	118.10	0.00	100.00
33	39: Education (Higher) Department	15422.52	13044.76	2377.76	957.15	59.75	40.25
34	40: Education (School) Department	177583.04	143635.36	33947.68	30506.59	10.14	89.86
35	41: Education (Social) Department	72923.76	72547.56	376.20	376.20	0.00	100.00
36	42: Education (Sports and Youth Programme) Department	7549.00	6757.75	791.25	406.20	48.66	51.34
37	43: Finance Department	216549.00	204989.99	11559.01	4701.19	59.33	40.67
38	45: Taxes and Excise	3556.00	2543.23	1012.77	495.09	51.12	48.88
39	46: Treasuries	1114.00	878.24	235.76	155.99	33.84	66.16
40	48: High Court	83.31	35.18	48.13	48.13	0.00	100.00
41	51: Public Works (Drinking Water and Sanitation) Department	22103.50	19627.41	2476.09	1206.33	51.28	48.72
42	52: Family Welfare and Preventive Medicine	47774.58	44656.96	3117.62	3069.08	1.56	98.44
43	53: Tribal Welfare (Research) Department	512.77	270.34	242.43	238.26	1.72	98.28
44	54: Factories and Boilers Organisation	294.50	264.94	29.56	17.73	40.02	59.98
45	55: Employment	734.10	571.26	162.84	57.97	64.40	35.60
46	56: Information Technology Department	1372.00	186.15	1185.85	607.20	48.80	51.20
47	57: Welfare of Minorities Department	2720.25	1998.34	721.91	705.02	2.34	97.66
48	58: Home (FSL, PAC, Prosecution & Co-ordination Cell) Department	470.50	391.24	79.26	39.04	50.74	49.26
49	61: Welfare of Other Backward Classes Department	5099.25	3312.98	1786.27	1553.93	13.01	86.99
50	63 - Industries & Commerce (Skill Development) Department	2407.20	13.31	2393.89	1350.17	43.60	56.40
	<b>Total</b>	<b>1149502.34</b>	<b>973336.17</b>	<b>176166.17</b>	<b>137930.49</b>	<b>21.70</b>	<b>78.30</b>

**Appendix – 2.2 (Contd.)**  
**List of Grants/Appropriations with savings of more than ₹ 20 lakh and above not surrendered during 2018-19**  
*(Reference: Paragraph No. 2.5)*

(₹ in lakh)

Sl. No.	Grant No. and Name	Total Budget	Exp	Savings	Not surrendered	% of savings surrendered	% of savings not surrendered
	<b>Revenue-Charged</b>						
51	2: Governor's Secretariat	676.00	616.19	59.81	43.78	26.80	73.20
52	8: General Administration (P&T) Department	566.00	481.81	84.19	27.02	67.91	32.09
53	13: Public Works (Roads and Buildings) Department	6011.62	4707.42	1304.20	825.34	36.72	63.28
54	35: Urban Development Department	120.00	21.18	98.82	98.82	0.00	100.00
55	48: High Court	2591.48	2511.66	79.82	79.82	0.00	100.00
56	52: Family Welfare and Preventive Medicine	400.00	238.61	161.39	161.39	0.00	100.00
	<b>Total</b>	<b>10365.10</b>	<b>8576.87</b>	<b>1788.23</b>	<b>1236.17</b>	<b>30.87</b>	<b>69.13</b>
	<b>Capital-Voted</b>						
57	4: Election Department	224.20	106.50	117.70	117.70	0.00	100.00
58	5: Law Department	4150.74	1669.85	2480.89	2224.72	10.33	89.67
59	6: Revenue Department	10516.75	3748.62	6768.13	6768.13	0.00	100.00
60	11: Transport Department	2069.97	910.68	1159.29	791.59	31.72	68.28
61	12: Co-operation Department	860.00	424.32	435.68	303.44	30.35	69.65
62	13: Public Works (Roads and Buildings) Department	41500.69	27718.00	13782.69	12287.88	10.85	89.15
63	15: Public Works (Water Resource) Department	6271.63	1962.94	4308.69	3987.50	7.45	92.55
64	16: Health Department	11472.64	10825.74	646.90	646.90	0.00	100.00
65	19: Tribal Welfare Department	24267.38	2516.67	21750.71	21750.71	0.00	100.00
66	20: Welfare of Scheduled Castes and Other Backward Classes Department	9400.41	180.48	9219.93	9219.93	0.00	100.00
67	21: Food, Civil Supplies & Consumer Affairs Department	993.39	425.59	567.80	337.44	40.57	59.43
68	24: Industries and Commerce Department	5886.76	4528.37	1358.39	582.39	57.13	42.87
69	27: Agriculture Department	11214.76	3920.59	7294.17	5590.50	23.36	76.64
70	28: Horticulture Department	110.80	79.71	31.09	31.09	0.00	100.00
71	29: Animal Resource Development Department	971.67	176.45	795.22	785.75	1.19	98.81
72	30: Forest Department	1124.35	1003.67	120.68	118.68	1.66	98.34
73	31: Rural Development Department	78561.69	15783.27	62778.42	62778.42	0.00	100.00
74	34: Planning and Co-ordination Department	2100.00	1525.00	575.00	575.00	0.00	100.00
75	35: Urban Development Department	63618.62	35046.03	28572.59	27008.20	5.48	94.52
76	36: Home (Jail) Department	260.00	37.01	222.99	112.75	49.44	50.56
77	39: Education (Higher) Department	4664.44	901.08	3763.36	3763.36	0.00	100.00
78	40: Education (School) Department	2895.79	325.25	2570.54	2026.14	21.18	78.82

**Appendix – 2.2 (Concl..)**  
**List of Grants/Appropriations with savings of more than ₹ 20 lakh and above not surrendered during 2018-19**  
*(Reference: Paragraph No. 2.5)*

(₹ in lakh)

Sl. No.	Grant No. and Name	Total Budget	Exp	Savings	Not surrendered	% of savings surrendered	% of savings not surrendered
79	45: Taxes and Excise	200.00	0.00	200.00	160.00	20.00	80.00
80	51: Public Works (Drinking Water and Sanitation) Department	30813.56	24271.42	6542.14	5714.03	12.66	87.34
81	52: Family Welfare and Preventive Medicine	6241.73	2303.33	3938.40	3938.40	0.00	100.00
82	53: Tribal Welfare (Research) Department	225.73	0.00	225.73	225.73	0.00	100.00
83	56: Information Technology Department	550.00	0.00	550.00	264.00	52.00	48.00
84	57: Welfare of Minorities Department	5491.11	1683.58	3807.53	3715.02	2.43	97.57
	<b>Total</b>	<b>326658.81</b>	<b>142074.15</b>	<b>184584.66</b>	<b>175825.40</b>	<b>4.75</b>	<b>95.25</b>
	<b>Capital-Charged</b>						
85	27: Agriculture Department	762.01	669.12	92.89	92.89	0.00	100.00
86	43: Finance Department	32400.00	30310.55	2089.45	2089.45	0.00	100.00
	<b>Total</b>	<b>33162.01</b>	<b>30979.67</b>	<b>2182.34</b>	<b>2182.34</b>	<b>0.00</b>	<b>100.00</b>
	<b>Grand Total</b>	<b>1519688.26</b>	<b>1154966.86</b>	<b>364721.40</b>	<b>317174.40</b>	<b>13.04</b>	<b>86.96</b>

## Appendix – 2.3

## List of grants indicating persistent savings of more than ₹ one crore during 2014-19

(Reference: Paragraph No.2.9)

₹ in crore)

Sl. No.	Grant No. and Name	Amount of savings				
		2014-15	2015-16	2016-17	2017-18	2018-19
	<b>Revenue-Voted</b>					
1	1: Department of Parliamentary Affairs	2.42	6.23	7.56	4.78	1.51
2	5: Law Department	5.11	16.34	18.03	23.78	55.15
3	6: Revenue Department	25.21	29.44	29.36	24.08	179.12
4	10: Home (Police) Department	115.68	98.38	147.51	108.87	119.99
5	11: Transport Department	2.37	1.94	2.82	1.42	2.20
6	12: Co-operation Department	2.57	2.61	5.48	6.48	5.92
7	13: Public Works (Roads and Buildings) Department	29.02	28.75	33.78	105.23	65.06
8	15: Public Works (Water Resource) Department	37.42	42.59	41.55	62.26	26.48
9	16: Health Department	58.27	19.42	33.28	30.58	43.15
10	17: Information, Cultural Affairs and Tourism Department	1.29	3.30	3.31	2.39	2.25
11	19: Tribal Welfare Department	462.69	594.45	345.20	439.09	124.97
12	20: Welfare of Scheduled Castes and Other Backward Classes Department	199.80	270.77	179.70	220.95	159.69
13	21: Food, Civil Supplies & Consumer Affairs Department	9.98	27.49	16.67	26.45	17.62
14	23: Panchayati Raj Department	34.54	129.99	9.33	9.29	45.11
15	24: Industries and Commerce Department	2.56	1.46	5.77	3.68	12.34
16	25: Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	3.19	10.71	6.83	7.89	1.16
17	26: Fisheries Department	9.86	5.48	3.23	13.29	9.32
18	27: Agriculture Department	9.81	64.79	52.84	42.37	36.64
19	28: Horticulture Department	25.98	36.17	2.20	34.99	71.61
20	29: Animal Resource Development Department	2.69	8.68	15.23	7.70	17.23
21	30: Forest Department	18.81	7.56	12.66	9.38	12.31
22	31: Rural Development Department	31.16	38.83	20.70	20.02	129.24
23	35: Urban Development Department	77.81	44.75	20.22	53.11	16.17
24	36: Home (Jail) Department	3.34	5.76	3.24	4.77	4.30
25	38: General Administration (Printing and Stationery) Department	2.50	2.80	2.89	7.90	1.18
26	39: Education (Higher) Department	32.14	37.91	39.84	25.52	23.78
27	40: Education (School) Department	61.59	124.30	103.42	26.13	339.48
28	41: Education (Social) Department	48.62	118.79	62.72	99.33	3.76
29	42: Education (Sports and Youth Programme) Department	7.92	26.51	24.42	7.16	7.91
30	49: Fire Service Organisation	7.97	11.90	9.23	6.10	9.02
31	52: Family Welfare and Preventive Medicine	129.16	66.06	40.90	50.04	31.18
	<b>Revenue-Charged</b>					
32	13: Public Works (Roads and Buildings) Department	1.53	14.67	25.63	36.81	13.04
33	43: Finance Department	13.28	95.32	179.88	132.11	110.68

## Appendix – 2.3 (concl..)

## List of grants indicating persistent savings of more than ₹ one crore during 2014-19

(Reference: Paragraph No.2.9)

(₹ in crore)

Sl. No.	Grant No. and Name	Amount of savings				
	<b>Capital-Voted</b>					
34	5: Law Department	37.35	48.77	46.04	20.60	24.81
35	6: Revenue Department	1.32	12.61	16.55	45.02	67.68
36	10: Home (Police) Department	34.59	46.90	28.98	35.45	41.86
37	11: Transport Department	6.29	10.39	3.40	5.28	11.59
38	15: Public Works (Water Resource) Department	44.09	68.52	24.23	32.23	43.09
39	16: Health Department	19.32	27.65	12.94	9.35	6.47
40	19: Tribal Welfare Department	546.64	872.00	1089.08	862.88	217.51
41	20: Welfare of Scheduled Castes and Other Backward Classes Department	353.07	430.56	371.25	356.86	92.20
42	21: Food, Civil Supplies & Consumer Affairs Department	1.42	1.46	7.43	2.59	5.68
43	29: Animal Resource Development Department	1.65	2.37	5.60	8.99	7.95
44	31: Rural Development Department	310.30	100.79	227.81	136.16	627.78
45	35: Urban Development Department	84.02	125.72	30.96	197.09	285.73
46	36: Home (Jail) Department	2.87	2.59	6.35	5.86	2.23
47	39: Education (Higher) Department	28.40	25.22	9.70	28.28	37.63
48	40: Education (School) Department	9.76	23.73	5.39	14.45	25.71
49	49: Fire Service Organisation	6.87	9.21	7.55	4.43	10.00
50	51: Public Works (Drinking Water and Sanitation) Department	35.56	21.95	40.73	66.38	65.42
51	52: Family Welfare and Preventive Medicine	6.07	146.44	126.05	66.66	39.38
52	56: Information Technology Department	1.07	11.28	4.29	1.79	5.50
53	57: Welfare of Minorities Department	26.06	61.93	50.24	43.69	38.08
	<b>Capital-Charged</b>					
54	43: Finance Department	46.67	63.86	118.87	454.98	20.89

**Appendix- 2.4**  
**List of grants with savings of more than ₹ 20 lakh and which was also more than 50 per cent of the total provision during the year**  
*(Reference: Paragraph No.2.9)*

(₹ in lakh)

Grant No. and Name	2015-16			
	Total	Exp	Savings	% of savings
20 – Welfare of Scheduled Castes Department	52,484.06	25,407.15	27,076.91	51.59
61 - Welfare of Other Backward Classes Department	4,216.20	1,813.04	2,403.16	57.00
<b>Revenue Charged</b>	<b>Total</b>	<b>Exp</b>	<b>Savings</b>	<b>% of savings</b>
28 – Horticulture Department	28.00	2.07	25.93	92.61
35 – Urban Development Department	102.50	0.00	102.50	100.00
<b>Capital Voted</b>	<b>Total</b>	<b>Exp</b>	<b>Savings</b>	<b>% of savings</b>
4 – Election Department	100.00	0.00	100.00	100.00
5 – Law Department	5,228.79	352.12	4,876.67	93.27
10 – Home (Police) Department	5,836.14	1,145.84	4,690.30	80.37
11 – Transport Department	1,576.62	537.61	1,039.01	65.90
15 - Public Works (Water resource) Department	8,720.06	1,868.42	6,851.64	78.57
17 – Information, Cultural Affairs and Tourism Department	250.00	28.20	221.80	88.72
23 – Panchayati Raj Department	2,840.47	81.62	2,758.85	97.13
26 – Fisheries Department	121.73	7.06	114.67	94.20
27 – Agriculture Department	15,286.44	4,753.40	10,533.04	68.90
34 – Planning and Coordination Department	43,811.76	702.00	43,109.76	98.40
35 – Urban Development Department	18,916.07	6,343.85	12,572.22	66.46
38 – General Administration (Printing and Stationery)	230.00	85.10	144.90	63.00
39 – Education (Higher) Department	4,653.37	2,130.96	2,522.41	54.21
41 – Education (Social) Department	648.82	246.02	402.80	62.08
42 – Education (Sports and Youth Programme) Department	2,316.56	589.10	1,727.46	74.57
45 – Taxes and Excise	179.92	0.00	179.92	100.00
49 – Fire Service Organisation	1,505.00	584.21	920.79	61.18
52 – Family Welfare and Preventive Medicine	16,602.97	1,959.00	14,643.97	88.20
56–Information Technology Department	1,350.79	223.01	1,127.78	83.49
57 – Welfare of Minorities Department	7,981.83	1,788.94	6,192.89	77.59
59 – Tourism	622.52	184.84	437.68	70.31
61 – Welfare of Other Backward Classes Department	419.00	50.00	369.00	88.07
<b>Capital Charged</b>	<b>Total</b>	<b>Exp</b>	<b>Savings</b>	<b>% of savings</b>
35- Urban Development Department	48.75	0.00	48.75	100.00
<b>2016-17</b>				
<b>Revenue–Voted</b>	<b>Total</b>	<b>Exp</b>	<b>Savings</b>	<b>% of savings</b>
34 – Planning and Coordination Department	11051.78	343.12	10708.66	96.90
<b>Charged Voted</b>	<b>Total</b>	<b>Exp</b>	<b>Savings</b>	<b>% of savings</b>
5 – Law Department	4870.00	266.23	4603.77	94.53
10 – Home (Police) Department	4356.32	1458.73	2897.59	66.51
14 - Power Department	5904.88	373.90	5530.98	93.67
15 - Public Works (Water resource) Department	3081.65	658.97	2422.68	78.62
17 – Information, Cultural Affairs and Tourism Department	246.05	114.21	131.84	53.58
21 – Food, Civil Supplies and Consumers Affairs Department	1271.34	528.00	743.34	58.47
23 – Panchayati Raj Department	452.60	80.30	372.30	82.26
26 – Fisheries Department	119.25	33.43	85.82	71.97

## Appendix- 2.4 (Contd..)

## List of grants with savings of more than ₹ 20 lakh and which was also more than 50 per cent of the total provision during the year

(Reference: Paragraph No.2.9)

(₹ in lakh)

29 – Animal Resource Development Department	911.45	351.63	559.82	61.42
31 – Rural Development Department	43520.83	20740.21	22780.62	52.34
38 – General Administration (Printing and Stationery)	200.00	0.00	200.00	100.00
42 – Education (Sports and Youth Programme) Department	6479.25	571.03	5908.22	91.19
43 – Finance Department	150.00	70.00	80.00	53.33
49 – Fire Service Organisation	1015.00	259.72	755.28	74.41
52 – Family Welfare and Preventive Medicine	15359.78	2755.24	12604.54	82.06
57 – Welfare of Minorities Department	7553.65	2529.29	5024.36	66.52
61 – Welfare of Other Backward Classes Department	650.00	50.00	600.00	92.31
62 – Education (Elementary) Department	2089.84	342.95	1746.89	83.59
<b>Revenue Charged</b>	<b>Total</b>	<b>Exp</b>	<b>Savings</b>	<b>% of savings</b>
35 – Urban Development Department	120.00	0.00	120.00	100.00
<b>Capital Charged</b>	<b>Total</b>	<b>Exp</b>	<b>Savings</b>	<b>% of savings</b>
35 – Urban Development Department	50.00	0.00	50.00	100.00
<b>2017-18</b>				
<b>Revenue Voted</b>	<b>Total</b>	<b>Exp</b>	<b>Savings</b>	<b>% of savings</b>
34 – Planning and Coordination Department	13398.07	361.91	13036.16	97.30
61 – Welfare of Other Backward Classes Department	3614.00	1345.42	2268.58	62.77
<b>Capital Voted</b>	<b>Total</b>	<b>Exp</b>	<b>Savings</b>	<b>% of savings</b>
4 – Election Department	563.25	151.32	411.93	73.13
5 – Law Department	3080.00	1019.68	2060.32	66.89
6 – Revenue Department	6089.26	1587.36	4501.90	73.93
10 – Home (Police) Department	4697.95	1152.60	3545.35	75.47
11 – Transport Department	838.43	310.63	527.80	62.95
14 – Power Department	2138.70	658.68	1480.02	69.20
15 – Public Works (Water Resource) Department	4246.74	1023.82	3222.92	75.89
19 – Tribal Welfare Department	151193.27	64905.53	86287.74	57.07
20 – Welfare of Scheduled Castes Department	65960.92	30275.35	35685.57	54.10
23 – Panchayati Raj Department	676.52	89.00	587.52	86.84
27 – Agriculture Department	9247.00	3276.58	5970.42	64.57
29 – Animal Resource Development Department	923.27	24.41	898.86	97.36
31 – Rural Development Department	25978.00	12362.30	13615.70	52.41
35 – Urban Development Department	30004.43	10295.25	19709.18	65.69
36 – Home (Jail) Department	856.39	270.90	585.49	68.37
38 – General Administration (Printing and Stationery)	150.00	0.00	150.00	100.00
41 – Education (Social) Department	364.00	0.00	364.00	100.00
43 – Finance Department	150.00	35.75	114.25	76.17
49 – Fire Service Organisation	512.00	68.97	443.03	86.53
52 – Family Welfare and Preventive Medicine	10425.51	3760.00	6665.51	63.93
56 – Information Technology Department	326.40	147.40	179.00	54.84
57 – Welfare of Minorities Department	7297.05	2927.62	4369.43	59.88
58 – Home (FSL, PAC, Prosecution and Co-ordination Cell) Department	140.66	43.65	97.01	68.97
59 – Tourism	320.00	62.50	257.50	80.47
61 – Welfare of Other Backward Classes Department	650.00	36.50	613.50	94.38

**Appendix- 2.4 (concl..)**  
**List of grants with savings of more than ₹ 20 lakh and which was also more than 50 per cent of the total provision during the year**  
*(Reference: Paragraph No.2.9)*

(₹ in lakh)

<b>Revenue Charged</b>	<b>Total</b>	<b>Exp</b>	<b>Savings</b>	<b>% of savings</b>
12 – Co-operation Department	250.00	87.75	162.25	64.90
35 – Urban Development Department	120.00	0.00	120.00	100.00
<b>Capital Charged</b>	<b>Total</b>	<b>Exp</b>	<b>Savings</b>	<b>% of savings</b>
35 – Urban Development Department	50.00	0.00	50.00	100.00
43 – Finance Department	60000.00	14501.91	45498.09	75.83
52 – Family Welfare and Preventive Medicine	1454.77	566.47	888.30	61.06
<b>2018-19</b>				
<b>Revenue-Voted</b>	<b>Total</b>	<b>Exp</b>	<b>Savings</b>	<b>% of savings</b>
14: Power Department	6013.00	2744.85	3268.15	54.35
20: Welfare of Scheduled Castes and Other Backward Classes Department	21410.59	5441.89	15968.70	74.58
48: High Court	83.31	35.18	48.13	57.77
56: Information Technology Department	1372.00	186.15	1185.85	86.43
63 - Industries & Commerce (Skill Development) Department	2407.20	13.31	2393.89	99.45
<b>Revenue-Charged</b>	<b>Total</b>	<b>Exp</b>	<b>Savings</b>	<b>% of savings</b>
12: Co-operation Department	150.00	67.11	82.89	55.26
35: Urban Development Department	120.00	21.18	98.82	82.35
<b>Capital-Voted</b>	<b>Total</b>	<b>Exp</b>	<b>Savings</b>	<b>% of savings</b>
4: Election Department	224.20	106.50	117.70	52.50
5: Law Department	4150.74	1669.85	2480.89	59.77
6: Revenue Department	10516.75	3748.62	6768.13	64.36
10: Home (Police) Department	4813.93	627.71	4186.22	86.96
11: Transport Department	2069.97	910.68	1159.29	56.01
12: Co-operation Department	860.00	424.32	435.68	50.66
15: Public Works (Water Resource) Department	6271.63	1962.94	4308.69	68.70
19: Tribal Welfare Department	24267.38	2516.67	21750.71	89.63
20: Welfare of Scheduled Castes and Other Backward Classes Department	9400.41	180.48	9219.93	98.08
21: Food, Civil Supplies & Consumer Affairs Department	993.39	425.59	567.80	57.16
27: Agriculture Department	11214.76	3920.59	7294.17	65.04
29: Animal Resource Development Department	971.67	176.45	795.22	81.84
31: Rural Development Department	78561.69	15783.27	62778.42	79.91
36: Home (Jail) Department	260.00	37.01	222.99	85.77
39: Education (Higher) Department	4664.44	901.08	3763.36	80.68
40: Education (School) Department	2895.79	325.25	2570.54	88.77
49: Fire Service Organisation	1028.31	27.87	1000.44	97.29
52: Family Welfare and Preventive Medicine	6241.73	2303.33	3938.40	63.10
57: Welfare of Minorities Department	5491.11	1683.58	3807.53	69.34
61: Welfare of Other Backward Classes Department	61.00	28.80	32.20	52.79

**Appendix – 2.5**

**Expenditure incurred without budget provision which requires regularisation**

(Reference: Paragraph No. 2.10)

(₹ in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of and Service	Expenditure	Reasons/ Remarks
1	6 - Revenue Department	2245-Relief on account of Natural Calamities		Not intimated
		05-State Disaster Response Fund		
		789-Special Component Plan for Scheduled Castes		
		89-C. S. Scheme - IV	2,919.58	
		05- State Disaster Response Fund		
		796-Tribal Area Sub-Plan		
		89-C. S. Scheme - IV	5,323.94	
		4059-Capital Outlay on Public Works		
		01-Office Buildings		
		789-Special Component Plan for Scheduled Castes		
		90-State Share for Central Assistance to State Plan	19.63	
		01- Office Buildings		
		796-Tribal Area Sub-Plan		
		90-State Share for Central Assistance to State Plan	37.73	
<b>Total</b>			<b>3,800.88</b>	
2	13 - Public Works (Roads and Buildings) Department	2059-Public Works		Not intimated
		80-General		
		789-Special Component Plan for Scheduled Caste		
		05-Establishment	10.46	
		80- General		
		796-Tribal Area Sub-Plan		
		05-Establishment	19.15	
		80- General		
		796-Tribal Area Sub-Plan		
		25-Public Works	61.93	
		2230-Labour, Employment and Skill Development		
		03-Training		
		003-Training of Craftsmen & Supervisors		
		05-Establishment	0.53	
		4059-Capital Outlay on Public Works		
		80-General		
		789-Special Component Plan for Scheduled Castes		
		25-Public Works	18.93	
		80- General		
796-Tribal Area Sub-Plan				
25-Public Works	34.53			
<b>Total</b>			<b>145.53</b>	

## Appendix – 2.5 (Contd..)

## Expenditure incurred without budget provision which requires regularisation

(Reference: Paragraph No. 2.10)

(`in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of and Service	Expenditure	Reasons/ Remarks
3	14 - Power Department	4801-Capital Outlay on Power Projects		Not intimated
		06-Rural Electrification		
		789-Special Component Plan for Scheduled Castes		
		99-Others	8.50	
		4801-Capital Outlay on Power Projects		
		06-Rural Electrification		
		796-Tribal Area Sub-Plan		
		99-Others	15.50	
		80-General		
		789-Special Component Plan for Scheduled Castes		
		90-State Share for Central Assistance to State Plan	138.47	
		80-General		
		796-Tribal Area Sub-Plan		
90-State Share for Central Assistance to State Plan	252.50			
<b>Total</b>			<b>414.97</b>	
4	16 - Health Department	4210-Capital Outlay on Medical and Public Health		Not intimated
		03-Medical Education Training and Research		
		789-Special Component Plan for Scheduled Castes		
		15-Health Services	3.65	
		03-Medical Education Training and Research		
		789-Special Component Plan for Scheduled Castes		
		70-State Share	82.45	
		03-Medical Education Training and Research		
		796-Tribal Area Sub-Plan		
		15-Health Services	6.81	
		03-Medical Education Training and Research		
		796- Tribal Area Sub-Plan		
70-State Share	150.35			
<b>Total</b>			<b>243.26</b>	
5	17 -Information and Cultural Affairs Department	2205-Art and Culture		Not intimated
		789-Special Component Plan for Scheduled Castes		
		99-Others	29.97	
<b>Total</b>			<b>29.97</b>	

## Appendix – 2.5 (Contd..)

## Expenditure incurred without budget provision which requires regularisation

(Reference: Paragraph No. 2.10)

(₹ in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of and Service	Expenditure	Reasons/ Remarks
6	19 - Tribal Welfare Department	2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		Not intimated
		02-Welfare of Scheduled Tribes		
		796-Tribal Area Sub-Plan		
		70-State Share	177.99	
		2049-Interest Payments		
		01-Interest on Internal Debt		
		796-Tribal Area Sub-Plan		
		58-Debt Services	8.08	
<b>Total</b>			<b>186.07</b>	
7	20 - Welfare of Scheduled Castes Department	2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		Not intimated
		01-Welfare of Scheduled Castes		
		789-Special Component Plan for Scheduled Castes		
		70-State Share	2.75	
<b>Total</b>			<b>2.75</b>	
8	21 - Food, Civil Supplies & Consumer Affairs Department	3456-Civil Supplies		Awaited
		789-Special Component Plan for Scheduled Castes		
		72-Public Distribution System	37.91	
		796-Tribal Area Sub-Plan		
		72-Public Distribution System	69.13	
		796-Tribal Area Sub-Plan		
87-C.S Scheme - II	7.18			
<b>Total</b>			<b>114.22</b>	

## Appendix – 2.5 (Contd.)

## Expenditure incurred without budget provision which requires regularisation

(Reference: Paragraph No. 2.10)

(`in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of and Service	Expenditure	Reasons/ Remarks
9	23 - Panchayati Raj Department	4515-Capital Outlay on other Rural Development Programmes		Not intimated
		789-Special Component Plan for Scheduled Caste		
		90-State Share for Central Assistance to State Plan	1.67	
		789-Special Component Plan for Scheduled Caste		
		91-Central Assistance to State Plan	15.30	
		789-Special Component Plan for Scheduled Caste		
		99-State Share for Central Assistance to State Plan	49.80	
		796-Tribal Area Sub-Plan		
		90-State Share for Central Assistance to State Plan	3.10	
		796-Tribal Area Sub-Plan		
		91-Central Assistance to State Plan	16.34	
		796-Tribal Area Sub-Plan		
		99-State Share for Central Assistance to State Plan	22.89	
<b>Total</b>			<b>109.10</b>	
10	24 - Industries and Commerce Department	2406-Forestry and Wild Life		Not intimated
		01-Forestry		
		789-Special Component Plan for Scheduled Castes		
		70-State Share	20.91	
		01- Forestry		
		789- Special Component Plan for Scheduled Castes		
		87-C.S. Scheme - II	209.10	
		01- Forestry		
		796-Tribal Area Sub-Plan		
		70-State Share	38.13	
		01- Forestry		
		796-Tribal Area Sub-Plan		
		87-C.S. Scheme - II	381.30	
		2851-Village and Small Industries		
		789-Special Component Plan for Scheduled Castes		
		70-State Share	28.13	
796-Tribal Area Sub-Plan				
70-State Share	50.00			
<b>Total</b>			<b>727.57</b>	

## Appendix – 2.5 (Contd.)

## Expenditure incurred without budget provision which requires regularisation

(Reference: Paragraph No. 2.10)

(₹ in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of and Service	Expenditure	Reasons/ Remarks
11	25 - Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	4070-Capital Outlay on other Administrative Services		Not intimated
		789-Special Component Plan for Scheduled Castes		
		91-Central Assistance to State Plan	12.51	
		796-Special Component Plan for Scheduled Castes		
		91-Central Assistance to State Plan	22.81	
		4552-Capital Outlay on North Eastern Areas		
		789-Special Component Plan for Scheduled Castes		
		91-Central Assistance to State Plan	17.11	
		796-Tribal Area Sub-Plan		
		91-Central Assistance to State Plan	31.16	
		5465-Investments in General Financial and Trading Institutions		
		02- Investment in Trading Institutions		
		789-Special Component Plan for Scheduled Caste		
		91-Central Assistance to State Plan	22.95	
		02- Investment in Trading Institutions		
796- Tribal Area Sub-Plan				
91-Central Assistance to State Plan	41.85			
<b>Total</b>			<b>148.39</b>	
12	26 - Fisheries Department	2405-Fisheries		Awaited
		01-Interest on Internal Debts		
		101-Inland Fisheries		
		89-C.S. Scheme - IV	2.50	
<b>Total</b>			<b>2.50</b>	
13	27 - Agriculture Department	4435-Capital Outlay on other Agricultural Programmes		Awaited
		01-Marketing and Quality Control		
		789-Special Component Plan for Scheduled Castes		
		90-State Share for Central Assistance to State Plan	2.65	
<b>Total</b>			<b>2.65</b>	
14	28 - Horticulture Department	2402-Soil and Water Conservation		Not intimated
		789-Special Component Plan for Scheduled Castes		
		91-Central Assistance to State Plan	203.00	
		796-Tribal Area Sub-Plan		
		91-Central Assistance to State Plan	801.00	
<b>Total</b>			<b>1,004.00</b>	

## Appendix – 2.5 (Contd.)

## Expenditure incurred without budget provision which requires regularisation

(Reference: Paragraph No. 2.10)

(`in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of and Service	Expenditure	Reasons/ Remarks
15	29-Animal Resource Development	2403-Animal Husbandry		Awaited
		789-Special Component Plan for Scheduled Castes		
		87-C.S.Scheme-II	2.88	
		796-Tribal Area Sub-Plan		
		87-C.S.Scheme-II	2.94	
		4403-Capital Outlay on Animal Husbandry		
		789-Special Component Plan for Scheduled Castes		
		90 -State Share for Central Assistance to State Plan	4.05	
<b>Total</b>			<b>9.87</b>	
16	30 - Forest Department	2406-Forestry and Wild Life		Awaited
		04-Afforestation and Ecology Development		
		789-Special Component Plan for Scheduled Castes		
		70-State Share	1.50	
		04- Afforestation and Ecology Development		
		789- Special Component Plan for Scheduled Castes		
		88-C.S. Scheme - III	12.00	
		04- Afforestation and Ecology Development		
		796-Tribal Area Sub-Plan		
		70-State Share	2.50	
		04- Afforestation and Ecology Development		
		796-Tribal Area Sub-Plan		
88-C.S. Scheme - III	22.00			
<b>Total</b>			<b>38.00</b>	
17	39 - Education (Higher) Department	2552-North Eastern Areas		Not intimated
		789-Special Component Plan for Scheduled Castes		
		90-State Share for Central Assistance to State Plan	1.43	
		796-Tribal Area Sub-Plan		
		90-State Share for Central Assistance to State Plan	2.62	
		4202-Capital Outlay on Education, Sports, Art and Culture		
		04-Art and Culture		
		789-Special Component Plan for Scheduled Castes		
		91-Central Assistance to State Plan	11.92	
		04- Art and Culture		
		796-Tribal Area Sub-Plan		
		91-Central Assistance to State Plan	5.00	
<b>Total</b>			<b>20.97</b>	

**Appendix – 2.5 (Concl.)**

**Expenditure incurred without budget provision which requires regularisation**

(Reference: Paragraph No. 2.10)

(₹ in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of and Service	Expenditure	Reasons/ Remarks
18	51 - Public Works (Drinking Water and Sanitation) Department	4215-Capital Outlay on Water Supply and Sanitation		Not intimated
		02-Sewerage and Sanitation		
		789-Special Component Plan for Scheduled Castes		
		87-C. S. Scheme - II	680.00	
		02-Sewerage and Sanitation		
		796-Tribal Area Sub-Plan		
		87-C. S. Scheme - II	1,240.00	
<b>Total</b>			<b>1,920.00</b>	
19	62 - Education (Elementary ) Department	2202-General Education		Not intimated
		01-Elementary Education		
		796-Tribal Area Sub-Plan		
		41-Human Development	6.51	
		2236-Nutrition		
		02-Distribution of Nutritious Food and Beverages		
		789-Special Component Plan for Scheduled Castes		
		41-Human Development	53.02	
		02- Distribution of Nutritious Food and Beverages		
		789- Special Component Plan for Scheduled Castes		
		90-Human Development	238.10	
		02- Distribution of Nutritious Food and Beverages		
		796- Tribal Area Sub-Plan		
		41-Human Development	221.61	
		02- Distribution of Nutritious Food and Beverages		
		796-Tribal Area Sub-Plan		
90-State Share for Central Assistance to State Plan	714.28			
<b>Total</b>			<b>1,233.52</b>	
<b>Grand Total</b>			<b>10,154.22</b>	

## Appendix – 2.6

Provision created through re-appropriation and expenditure incurred during 2018-19  
requiring regularisation

(Reference: Paragraph No. 2.10)

(*₹ in lakh*)

Sl. No.	No. and name of Grant/ Appropriation	Head of account	Provisional/ re-appropriation	Amount of expenditure	Reasons for re-appropriation
1	5 - Law Department	2014-Administration of Justice			Actual requirement.
		119-Legal Aid Services			
		22 -Judicial	2.40	2.40	
		2059-Public Works			
		01-Office Buildings			
		053-Maintenance and Repairs			
		22-Judicial	100.00	73.00	
		2059- Public Works			
		80-General			
		052-Machinery and Equipment			
		22-Judicial	29.00	28.38	
<b>Total</b>			<b>131.40</b>	<b>103.78</b>	
2	6 - Revenue Department	2029-Land Revenue			Actual requirement
		103-Land Records			
		99-Others	22.16	22.16	
		2245-Relief on account of Natural Calamities			
		02-Floods, Cyclones etc.			
		101-Gratuitous Relief			
		99-Others	100.00	181.50	
<b>Total</b>			<b>122.16</b>	<b>203.66</b>	
3	10 - Home (Police) Department	4070-Capital Outlay on other Administrative Services			Actual requirement
		800-Other expenditure			
		11-T. S. R. Battalion	2.04	2.05	
<b>Total</b>			<b>2.04</b>	<b>2.05</b>	
4	11 - Transport Department	2041-Taxes on Vehicles			Not intimated
		102-Inspection of Motor Vehicle			
		13-Transportation	27.06	26.98	
		3055-Road Transport			
		001-Direction and Administration			
		98-Administration	7.35	7.08	
<b>Total</b>			<b>34.41</b>	<b>34.06</b>	
5	13 - Public Works (Roads and Buildings) Department	2059-Public Works			Actual requirement
		80-General			
		800-Other expenditure			
		25-Public Works	135.00	135.00	
<b>Total</b>			<b>135.00</b>	<b>135.00</b>	

## Appendix – 2.6 (Contd..)

Provision created through re-appropriation and expenditure incurred during 2018-19  
requiring regularisation

(Reference: Paragraph No. 2.10)

(₹ in lakh)

Sl. No.	No. and name of Grant/ Appropriation	Head of account	Provisional/ re-appropriation	Amount of expenditure	Reasons for re-appropriation
6	23 - Panchayati Raj Department	2515-Other Rural Development Programmes			Actual requirement.
		001-Direction and Administration			
		84-Block Advisory Committee	354.88	351.23	
		001-Direction and Administration			
		99-Others	1.59	1.58	
		200-Other Miscellaneous Compensation and Assignments			
		84-Block Advisory Committee	231.55	231.52	
		3604- Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
		200- Other Miscellaneous Compensation and Assignments			
		85-Village Committee	446.14	446.11	
		200-Other Miscellaneous Compensation and Assignments			
		94 -T.T.A.A.D.C.-H.Q.	151.47	151.44	
<b>Total</b>			<b>1185.63</b>	<b>1181.88</b>	
7	24 - Industries and Commerce Department	2406-Forestry and Wild Life			Actual requirement
		01-Forestry			
		102-Social and Farm Forestry			
		70-State Share	63.96	63.96	
<b>Total</b>			<b>63.96</b>	<b>63.96</b>	
8	26 - Fisheries Department	2405-Fisheries			Not intimated
		800-Other expenditure			
		70-State Share	19.70	19.67	
<b>Total</b>			<b>19.70</b>	<b>19.67</b>	
9	27 - Agriculture Department	2401-Crop Husbandry			Actual requirement
		109-Extension and Farmers' Training			
		37-Agricultural Development	80.00	74.76	
<b>Total</b>			<b>80.00</b>	<b>74.76</b>	

## Appendix – 2.6 (Contd.)

Provision created through re-appropriation and expenditure incurred during 2018-19  
requiring regularisation

(Reference: Paragraph No. 2.10)

(*₹ in lakh*)

Sl. No.	No. and name of Grant/ Appropriation	Head of account	Provisional/ re-appropriation	Amount of expenditure	Reasons for re-appropriation
10	29 - Animal Resource Development Department	2403-Animal Husbandry			Not intimated
		103-Poultry Development			
		91-Central Assistance to State Plan	0.28	0.28	
		106-Other Live Stock Development			
		90-State Share for Central Assistance to State Plan	1.76	1.76	
		107-Fodder and Feed Development			
		90-State Share for Central Assistance to State Plan	1.78	1.76	
		113-Administrative Investigation and Statistics			
		87-C.S. Scheme-II	8.52	3.33	
		4403-Capital Outlay on Animal Husbandry			
		105-Piggery Development			
		90-State Share for Central Assistance to State Plan	4.35	4.31	
		105-Piggery Development			
91-Central Assistance to State Plan	39.10	5.00			
<b>Total</b>			<b>55.79</b>	<b>16.44</b>	
11	30 - Forest Department	2406-Forestry and Wild Life			Not intimated
		01-Forestry			
		190-Assistance to Public Sector and Other Undertakings			
		23-Corporation/ PSUs/ Boards	0.02	0.02	
		04-Afforestation and Ecology Development			
		101-National Afforestation and Ecology Development programme			
		70-State Share	3.27	3.27	
		04- Afforestation and Ecology Development			
		101- National Afforestation and Ecology Development programme			
88-C.S. Scheme - III	31.40	31.40			
<b>Total</b>			<b>34.69</b>	<b>34.69</b>	

## Appendix – 2.6 (Contd.)

Provision created through re-appropriation and expenditure incurred during 2018-19  
requiring regularisation

(Reference: Paragraph No. 2.10)

(₹ in lakh)

Sl. No.	No. and name of Grant/ Appropriation	Head of account	Provisional/ re-appropriation	Amount of expenditure	Reasons for re-appropriation
12	31 - Rural Development Department	2501-Special Programmes for Rural Development			Not intimated
		04-Integrated Rural Energy Planning Programme			
		105-Project Implementation			
		30-Rural Development	80.00	76.72	
<b>Total</b>			<b>80.00</b>	<b>76.72</b>	
13	39 - Education (Higher) Department	2552-North Eastern Areas			Actual requirement
		107-Scholarships			
		90-State Share for Central Assistance to State Plan	4.40	4.39	
		4202-Capital Outlay on Education, Sports, Art and Culture			
		04-Art and Culture			
		105-Public Libraries			
		91-Central Assistance to State Plan	43.33	43.33	
<b>Total</b>			<b>47.73</b>	<b>47.72</b>	
14	40 - Education (School) Department	2202-General Education			Actual requirement
		02-Secondary Education			
		001-Direction and Administration			
		98-Administration	15.00	11.36	
<b>Total</b>			<b>15.00</b>	<b>11.36</b>	
15	41 - Education (Social) Department	2235-Social Security and Welfare			Actual requirement
		02-Social Welfare			
		103-Women's Welfare			
		90-State Share for Central Assistance to State Plan	7.24	7.23	
<b>Total</b>			<b>7.24</b>	<b>7.23</b>	
16	43 - Finance Department	2049-Interest Payments			Not intimated
		04- Interest on Loans and Advances from Central Government			
		112-Interest on other Loans for State/Union Territory (with Legislature)			
		58-Debt Services	11.41	9.13	
		6003-Internal debt of the State Government			
		101-Market Loans			
		58-Debt Services	15,600.00	15,600.00	
		6004-Loans and Advances from the Central Government			
		09-Other Loans for States/Union Territory with Legislature Schemes			
		101-Block Loans			
		58-Debt Services	3.18	3.17	
<b>Total</b>			<b>15614.59</b>	<b>15612.30</b>	

## Appendix – 2.6 (Concl.)

Provision created through re-appropriation and expenditure incurred during 2018-19  
requiring regularisation

(Reference: Paragraph No. 2.10)

(*₹ in lakh*)

Sl. No.	No. and name of Grant/ Appropriation	Head of account	Provisional/ re-appropriation	Amount of expenditure	Reasons for re-appropriation
17	49 - Fire Service Organisation	2070-Other Administrative Services			Not intimated
		003-Training			
		05-Establishment	1.44	1.44	
<b>Total</b>			<b>1.44</b>	<b>1.44</b>	
18	51 - Public Works (Drinking Water and Sanitation) Department	2215-Water Supply and Sanitation			Not intimated
		01-Water Supply			
		800-Other expenditure			
		25-Public Works	73.34	40.76	
<b>Total</b>			<b>73.34</b>	<b>40.76</b>	
19	52 - Family Welfare and Preventive Medicine	4210-Capital Outlay on Medical and Public Health			Actual requirement
		02-Rural Health Services			
		103-Primary Health Centers			
		90-State Share for Central Assistance to State Plan	9.32	9.14	
<b>Total</b>			<b>9.32</b>	<b>9.14</b>	
20	62 - Education (Elementary) Department	2236-Nutrition			Not intimated
		02-Distribution of Nutritious Food and Beverages			
		102-Mid-day Meals			
		90-State Share for Central Assistance to State Plan	240.57	238.00	
<b>Total</b>			<b>240.57</b>	<b>238.00</b>	
<b>Grand Total</b>			<b>17954.01</b>	<b>17914.62</b>	

## Appendix-2.7

## Grants with excess expenditure over budget requiring regularisation

(Reference: Paragraph No. 2.11)

(*₹ in lakh*)

Year	No. and Name of the Grant/Appropriation	Total Grant/ Appropriation	Total expenditure	Excess expenditure
2013-14	<b>Revenue – voted</b>			
	28: Horticulture Department	3,092.66	3,283.44	190.78
	56: Information Technology Department	289.82	404.24	114.42
	<b>Capital – voted</b>			
	12: Co-operation Department	616.94	744.99	128.05
	24: Industries and Commerce Department	1,629.45	1,635.25	5.80
	51: Public Works (Drinking Water and Sanitation) Department	3,932.62	4,160.71	228.09
	56: Information Technology Department	503.95	1,033.65	529.70
	<b>Total:</b>	<b>10,065.44</b>	<b>11,262.28</b>	<b>1,196.84</b>
2014-15	<b>Revenue – Voted</b>			
	16: Health Department	17,023.41	22,850.54	5,827.13
	51: Public Works (Drinking Water and Sanitation) Department	7,478.83	8,297.06	818.23
	61: Welfare of OBC Department	1,734.25	2,148.12	413.87
	<b>Revenue – Charged</b>			
	52: Family Welfare and Preventive Medicine	0.00	101.13	101.13
	<b>Total</b>	<b>26,236.49</b>	<b>33,396.85</b>	<b>7,160.36</b>
2015-16	<b>Revenue – charged</b>			
	2: Governor's Secretariat	374.00	377.47	3.47
	16: Health Department	83.75	95.77	12.02
	51: Public Works (Drinking Water and Sanitation) Department	0.00	7.11	7.11
	<b>Revenue – voted</b>			
	43: Finance Department	1,02,223.50	1,03,288.30	1,064.80
	45: Taxes and Excise	1,509.40	1,541.60	32.20
	51: Public Works (Drinking Water and Sanitation) Department	9,877.28	11,255.74	1,378.46
<b>Total</b>	<b>1,14,067.93</b>	<b>1,16,565.99</b>	<b>2,498.06</b>	
2016-17	<b>Revenue – Voted</b>			
	27: Agriculture Department	246.00	252.04	6.04
	51: Public Works (Drinking Water and Sanitation) Department	13,802.86	14,211.24	408.38
	60: Kokborok and other Minority Language Department	38.16	39.62	1.46
	<b>Capital – Voted</b>			
	13: Public Works (Roads and Buildings) Department	43,332.91	45,533.22	2,200.31
	24: Industries and Commerce Department	4,274.59	4,502.14	227.55
	<b>Capital – Charged</b>			
	13: Public Works (Roads and Buildings) Department	10,339.00	11,875.35	1,536.35
	<b>Total :</b>	<b>72,033.52</b>	<b>76,413.61</b>	<b>4,380.09</b>

## Appendix-2.7 (concl...)

## Grants with excess expenditure over budget requiring regularisation

(Reference: Paragraph No. 2.11)

(*₹ in lakh*)

Year	No. and Name of the Grant/Appropriation	Total Grant/Appropriation	Total expenditure	Excess expenditure
2017-18	<b>Revenue – Charged</b>			
	15: Public Works (Water Resource) Department	208.16	274.77	66.61
	27: Agriculture Department	475.00	494.09	19.09
	<b>Capital – Voted</b>			
	24: Industries and Commerce Department	2,929.59	3,319.59	390.00
	25: Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	619.85	661.82	41.97
	<b>Total</b>	<b>4,232.60</b>	<b>4,750.27</b>	<b>517.67</b>
2018-19	<b>Revenue – Charged</b>			
	19: Tribal Welfare Department	0	8.08	8.08
	26: Fisheries Department	76.10	79.43	3.33
	51: Public Works (Drinking Water and Sanitation) Department	350.00	364.43	14.43
	<b>Capital – Voted</b>			
	14: Power Department	3,472.03	4,709.92	1,237.89
	23: Panchayati Raj Department	122.15	224.56	102.41
	25: Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	1,577.82	1,693.20	115.38
	26: Fisheries Department	578.57	763.71	185.14
	33: Science, Technology and Environment Department	299.62	512.16	212.54
	42: Education (Sports and Youth Programme) Department	262.55	475.62	213.07
	59: Tourism Department	68.00	70.00	2.00
	<b>Total</b>	<b>6,806.89</b>	<b>8,901.11</b>	<b>2,094.27</b>
<b>Grand Total:</b>	<b>2,33,442.87</b>	<b>2,51,290.11</b>	<b>17,847.29</b>	

## Appendix – 2.8

Statement showing cases where supplementary provision proved unnecessary (by more than ₹ 10 lakh) during the year 2018-19

(Reference: Paragraph No.2.12)

(₹ 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	28266.70	19311.67	8955.03	8955.93
2	10: Home (Police) Department	142442.91	131504.47	10938.44	1060.92
3	15: Public Works (Water Resource) Department	9413.72	6853.39	2560.33	87.31
4	16: Health Department	40107.76	35863.01	4244.75	70.00
5	20: Welfare of Scheduled Castes and Other Backward Classes Department	6388.50	5441.89	946.61	15022.09
6	21: Food, Civil Supplies & Consumer Affairs Department	13520.20	12896.84	623.36	1138.97
7	23: Panchayati Raj Department	32130.00	27917.58	4212.42	299.00
8	24: Industries and Commerce Department	7912.00	7057.59	854.41	379.60
9	26: Fisheries Department	6602.50	5792.18	810.32	122.12
10	27: Agriculture Department	32977.80	32622.69	355.11	3309.08
11	28: Horticulture Department	15094.00	7968.02	7125.98	34.99
12	31: Rural Development Department	27065.00	14713.02	12351.98	572.24
13	36: Home (Jail) Department	3281.00	2871.75	409.25	20.28
14	38: General Administration (Printing and Stationery) Department	1282.00	1174.83	107.17	10.93
15	39: Education (Higher) Department	15396.06	13044.76	2351.30	26.46
16	40: Education (School) Department	171509.61	143635.36	27874.25	6073.43
17	53: Tribal Welfare (Research) Department	281.50	270.34	11.16	231.27
18	57: Welfare of Minorities Department	2620.25	1998.34	621.91	100.00
19	62: Education (Elementary) Department	100861.00	88335.22	12525.78	444.68
	<b>Total</b>	<b>657152.51</b>	<b>559272.95</b>	<b>97879.56</b>	<b>37959.30</b>

## Appendix – 2.8 (Concl..)

Statement showing cases where supplementary provision proved unnecessary (by more than ₹ 10 lakh) during the year 2018-19

(Reference: Paragraph No.2.12)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision obtained
	<b>Capital - Voted</b>				
1	6: Revenue Department	8475.00	3748.62	4726.38	2041.75
2	10: Home (Police) Department	4286.09	627.71	3658.38	527.84
3	11: Transport Department	1823.09	910.68	912.41	246.88
4	13: Public Works (Roads and Buildings) Department	41165.00	27717.99	13447.01	335.69
5	15: Public Works (Water Resource) Department	4769.78	1962.94	2806.84	1501.85
6	16: Health Department	11050.34	10825.74	224.60	422.30
7	20: Welfare of Scheduled Castes and Other Backward Classes Department	497.50	180.48	317.02	8902.91
8	24: Industries and Commerce Department	5854.00	4528.37	1325.63	32.76
9	27: Agriculture Department	10573.00	3920.59	6652.41	641.76
10	29: Animal Resource Development Department	935.32	176.45	758.87	36.35
11	31: Rural Development Department	74676.98	15783.27	58893.71	3884.71
12	35: Urban Development Department	59552.01	35046.03	24505.98	4066.61
13	39: Education (Higher) Department	4399.34	901.08	3498.26	265.10
14	40: Education (School) Department	2775.39	325.25	2450.14	120.40
15	51: Public Works (Drinking Water and Sanitation) Department	25670.00	24271.42	1398.58	5143.56
16	52: Family Welfare and Preventive Medicine	2718.00	2303.33	414.67	3523.73
17	57: Welfare of Minorities Department	5480.11	1683.58	3796.53	11.00
	<b>Total</b>	<b>264700.95</b>	<b>134913.53</b>	<b>129787.42</b>	<b>31705.20</b>
	<b>Grand Total</b>	<b>921853.46</b>	<b>694186.48</b>	<b>227666.98</b>	<b>69664.50</b>

## Appendix – 2.9

Statement showing grants/appropriation where supplementary provision proved excessive by more than ₹ 25 lakh resulting in savings of the same during 2018-19

(Reference: Paragraph No. 2.12)

(₹ in lakh)

Sl. No.	Number and name of the Grant/Appropriation	Original provision	Actual expenditure	Supplementary provision		Savings
				Required	Obtained	
<b>Revenue-Voted</b>						
1.	3: General Administration (SA) Department	6871.03	6897.97	26.94	746.50	719.56
2.	4: Election Department	3852.50	4700.81	848.31	2220.06	1371.75
3.	18: General Administration (Political) Department	248.55	322.22	73.67	132.14	58.47
4.	19: Tribal Welfare Department	39755.00	46681.73	6926.73	19423.66	12496.93
5.	22: Relief and Rehabilitation Department	3584.00	4704.55	1120.55	1539.69	419.14
6.	32: Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group	3120.00	3149.55	29.55	422.61	393.06
7.	35: Urban Development Department	17218.99	17470.77	251.78	1868.67	1616.89
8.	41: Education (Social) Department	65949.81	72547.56	6597.75	6973.95	376.20
9.	48: High Court	18.50	35.18	16.68	64.81	48.13
10.	52: Family Welfare and Preventive Medicine	43934.00	44656.96	722.96	3840.58	3117.62
11.	61: Welfare of Other Backward Classes Department	2858.75	3312.98	454.23	2240.50	1786.27
<b>Capital-Voted</b>						
12.	19: Tribal Welfare Department	2270.55	2516.67	246.12	21996.83	21750.71
13.	28: Horticulture Department	75.00	79.71	4.71	35.80	31.09
14.	30: Forest Department	960.00	1003.67	43.67	164.35	120.68
<b>Revenue-Charged</b>						
15.	48: High Court	1974.00	2511.66	537.66	617.48	79.82
<b>Capital-Charged</b>						
16.	27: Agriculture Department	669.00	669.12	0.12	93.01	92.89

## Appendix – 2.10

## Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 50 lakh in each case during 2018-19

(Reference: Paragraph No .2.13)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of account	Description of Services	Re-appropriation	Final excess(+)/ savings (-)
1.	5-Law Department	(i) 2014	Administration of Justice		
		105	Civil and Session Courts		
		22	Judicial	(-) 15,22.54	- 2,39.11
		(ii) 106	Small Causes Courts		
		22	Judicial	-7,75.32	-66.69
		(iii) 108	Criminal Courts		
		22	Judicial	-21,05.78	-2,48.22
		(iv) 114	Legal Advisers and Counsels		
		22	Judicial	-2,61.07	-78.69
		(v) 117	Family Courts		
		22	Judicial	-2,18.63	-1,00.64
		(vi) 4059	Capital Outlay on Public Works		
		60	Other Buildings		
051	Construction				
91	Central Assistance to State Plan	-2,37.17	-3,22.53		
2.	6 - Revenue Department	(i) 2053	District Administration		
		094	Other Establishments		
		05	Establishment	-5,63.35	-1,60.41
		(ii) 2506	Land Reforms		
		001	Direction and Administration		
		98	Administration	-3,61.19	-70.46
		(iii) 2029	Land Revenue		
		103	Land Records		
		91	Central Assistance to State Plan	15.53	-4,50.74
		(iv) 101	Collection Charges		
05	Establishment	3,43.17	-94.88		
3.	10 - Home (Police) Department	(i) 2055	Police		
		003	Education and Training		
		08	Police	-2,67.69	-1,47.84
		(ii) 101	Criminal Investigation and Vigilance		
		08	Police	-8,10.87	-6,39.94
		(iii) 108	State Headquarters Police		
		12	Indian Reserve Battalion (Non-SRE)	-18,79.08	-43,51.41
		(iv) 001	Direction and Administration		
		08	Police	3,68.93	-1,80.44
		(v) 109	District Police		
		09	Security Related Expenditure	19,39.34	-3,39.27
(vi) 4055	Capital Outlay on Police				
207	State Police				
08	Police	-1,60.15	-1,75.70		
4.	11-Transport Department	(i) 5053	Capital Outlay on Civil Aviation		
		02	Airports		
		102	Aerodromes		
		13	Transportation	25.50	-78.52

## Appendix – 2.10 (Contd..)

## Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 50 lakh in each case during 2018-19

(Reference: Paragraph No .2.13)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of account	Description of Services	Re-appropriation	Final excess(+)/ savings (-)
5.	12-Co-operation Department	(i) 4425	Capital Outlay on Co-operation		
		108	Investments in other Co-operatives		
		14	Co-operation	32.84	-58.30
6.	13 - Public Works (Roads and Buildings) Department	(i) 2059	Public Works		
		80	General		
		001	Direction and Administration		
		25	Public Works	-18,72.35	-7,01.75
		(ii) 80	General		
		799	Suspense		
		65	Suspense Account	-10,00.00	-43,70.23
		(iii) 3054	Roads and Bridges		
		01	National Highways		
		337	Road Works		
		25	Public Works	23.78	168.31
		(iv) 2049	Interest Payments		
		01	Interest on Internal Debt		
		200	Interest on other Internal Debts		
		58	Debt Services	-5,00.00	-8,24.31
		(v) 5054	Capital Outlay on Roads and Bridges		
		04	District and other Roads		
		101	Bridges		
		91	Central Assistance to State Plan	-49.74	-2,60.33
		(vi) 04	District and other Roads		
		337	Road Works		
		91	Central Assistance to State Plan	-14,65.86	-40,06.20
		(vii) 04	District and other Roads		
		800	Other expenditure		
		76	Pradhan Mantri Gram Sadak Yujana	-2,10.00	-50.00
		(viii) 04	District and other Roads		
		337	Road Works		
		90	State Share for Central Assistance to State Plan	-82.68	+4,23.80
		(ix) 04	District and other Roads		
		800	Other expenditure		
		99	Others	2,01.80	-1,46.08
		(x) 05	Roads		
		337	Road Works		
91	Central Assistance to State Plan	2,75.57	-74.87		
(xi) 6003	Internal debt of the State Government				
105	Loans from the National Bank for Agricultural and Rural Development				
58	Debt Services	-18,27.75	+14,55.01		

## Appendix – 2.10 (Contd..)

## Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 50 lakh in each case during 2018-19

(Reference: Paragraph No .2.13)  
(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of account	Description of Services	Re-appropriation	Final excess(+)/ savings (-)
7.	15- Public works (Water Resources) Department	(i) 2702	Minor Irrigation		
		80	General		
		800	Other expenditure		
		86	C. S. Scheme - I	34.00	-50.00
		(ii) 80	General		
		001	Direction and Administration		
		27	Water Resource	2,96.83	-88.40
		(iii) 4701	Capital Outlay on Medium Irrigation		
		04	Medium Irrigation-Non-Commercial		
		001	Direction and Administration		
		27	Water Resource	-51.00	-80.84
		(iv) 4702	Capital Outlay on Minor Irrigation		
		102	Ground Water		
54	National Bank for Agriculture and Rural Development	15.58	-2,54.53		
8.	16-Health Department	(i) 2059	Public Works		
		80	General		
		053	Maintenance and Repairs		
		79	Other Maintenance Expenditure	1,20.00	-1,20.61
		(ii) 2210	Medical and Public Health		
		01	Urban Health Services-Allopathy		
		001	Direction and Administration		
98	Administration	-16,97.57	-11,82.90		
9.	21-Food, Civil Supplies and Consumers Affairs Department	3456	Civil Supplies		
		103	Consumer Subsidies		
		72	Public Distribution System	3,22.39	-7,51.43
10.	23-Panchayati Raj Department	2515	Other Rural Development Programmes		
		001	Direction and Administration		
		82	Panchayat Samiti	-2,50.00	-3,43.57
11.	24- Industries and Commerce Department	2230	Labour, Employment and Skill Development		
		03	Training		
		003	Training of Craftsman and Supervisions		
		05	Establishment	-0.36	-1,16.10

## Appendix – 2.10 (Contd..)

## Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 50 lakh in each case during 2018-19

(Reference: Paragraph No .2.13)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of account	Description of Services	Re-appropriation	Final excess(+)/ savings (-)
12.	27-Agriculture Department	(i) 2401	Crop Husbandry		
		001	Direction and Administration		
		37	Agricultural Development	-62.28	-18,57.52
		(ii) 109	Extension and Farmers' Training		
		86	C.S.Scheme - I	-1,17.73	-88.57
		(iii) 109	Extension and Farmers' Training		
		91	Central Assistance to State Plan	1,17.73	-14,46.39
		(iv) 111	Agricultural Economics and Statistics		
		86	C.S. Scheme - I	18.85	-60.94
		(v) 113	Agricultural Engineering		
		86	C.S. Scheme – I	71.65	-1,20.95
		(vi) 115	Scheme of Small/Marginal Farmers and Agricultural labour		
		91	Central Assistance to State Plan	-1,02.00	-57.20
		(vii) 4401	Capital Outlay on Crop Husbandry		
		103	Seeds		
		65	Suspense Account	-5,00.00	-7,25.72
		(viii) 105	Manures and Fertilisers		
		65	Suspense Account	-10,00.00	-18,75.05
		(ix) 800	Others expenditure		
		91	Central Assistance to State Plan	2.00	-7,44.25
		(x) 4408	Capital Outlay on Food, Storage and Warehousing		
		02	Storage and Warehousing		
		101	Rural Godown Programmes		
54	National Bank for Agriculture and Rural Development	1,97.83	-1,98.73		
(xi) 4435	Capital Outlay on other Agricultural Programmes				
01	Marketing and Quality Control				
101	Marketing Facilities				
54	National Bank for Agriculture and Rural Development	-1,79.38	-1,34.53		
(xii) 01	Marketing and Quality Control				
800	Other expenditure				
91	Central Assistant to State Plan	43.00	-1,08.93		
13.	28-Horticulture Department	(i) 2401	Crop Husbandry		
		001	Direction and Administration		
		98	Administration	62.36	-3,08.81
		(ii) 001	Direction and Administration		
		99	Others	20.64	-88.26
		(iii) 119	Horticulture and Vegetable Crops		
		90	State Share for Central Assistance to State Plan	-1,03.00	-51.56
		(iv) 119	Horticulture and Vegetable Crops		
91	Central Assistance to State Plan	-6,00.00	-14,44.00		

## Appendix – 2.10 (Contd..)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 50 lakh in each service of account during 2018-19

(Reference: Paragraph No .2.13)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of account	Description of Services	Re-appropriation	Final excess(+)/ savings (-)
14.	29-Animal Resource Development Department	(i) 2403	Animal Husbandry		
		105	Piggery Development		
		91	Central Assistance to State Plan	9.59	-55.18
		(ii) 4552	Capital Outlay on North Eastern Areas		
		101	Contribution to Central Resource Pool for Development of North Eastern Region		
		91	Central Assistance to State Plan	70.00	-91.17
15.	30- Forest Department	(i) 2406	Forestry and Wild Life		
		01	Forestry		
		001	Direction and Administration		
		98	Administration	-1,93.82	-65.61
		(ii) 02	Environmental Forestry and Wild Life		
		110	Wild Life Preservation		
		87	C.S. Scheme - II	10.00	-60.00
16.	31-Rural Development Department	(i) 2215	Water Supply and Sanitation		
		01	Water Supply		
		799	Suspense		
		65	Suspense Account	-40,00.00	-10,93.63
		(ii) 2501	Special Programmes for Rural Development		
		01	Integrated Rural Development Programme		
		001	Direction and Administration		
		30	Rural Development	-3,42.73	-2,33.80
		(iii) 06	Self Employment Programmes		
		102	National Rural Livelihood Mission		
		91	Central Assistance to State Plan	-51.13	-8,09.30
		(iv) 04	Integrated Rural Energy Planning Programme		
		105	Project Implementation		
		90	State Share for Central Assistance to State Plan	72.83	-1,32.89
		(v) 04	Integrated Rural Energy Planning Programme		
		105	Project Implementation		
		91	Central Assistance to State Plan	51.13	-11,96.00
		(vi) 4216	Capital Outlay on Housing		
		03	Rural Housing		
		800	Other expenditure		
30	Rural Development	1,38.00	-2,09.95		
(vii) 4515	Capital Outlay on other Rural Development Programmes				
102	Community Development				
91	Central Assistance to State Plan	56,69.94	-1,61,00.99		

## Appendix – 2.10 (Contd..)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 50 lakh in each service of account during 2018-19

(Reference: Paragraph No .2.13)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of account	Description of Services	Re-appropriation	Final excess(+)/ savings (-)
		(viii) 103	Rural Development		
		89	C.S. Scheme - IV	-2,84.05	-8,94.28
17.	35-Urban Development Department	(i) 2217	Urban Development		
		01	State Capital Development		
		191	Assistance to Municipal Corporation		
		32	Urban Development	20.00	-3,24.48
		(ii) 2049	Interest Payments		
		02	Interest on External Debt		
		249	Interest on Loans from Asian Development Bank		
		58	Debt Service	1,20.00	-1,20.00
		(iii) 4217	Capital Outlay on Urban Development		
		03	Integrated Development of Small and Medium Towns		
		051	Construction		
		70	State Share	3,32.76	-92.03
		(iv) 03	Integrated Development of Small and Medium Towns		
		051	Construction		
		90	State Share for Central Assistance to State Plan	-15,63.03	-18,00.51
18.	36- Home (Jail) Department	2056	Jails		
		101	Jails		
		99	Others	-1,07.02	-3,35.01
19.	39-Education (Higher) Department	(i) 2202	General Education		
		03	University and Higher Education		
		001	Direction and Administration		
		98	Administration	-78.43	-54.19
		(ii) 03	University and Higher Education		
		103	Government Colleges and Institutes		
		41	Human Development	-13,80.44	-1,32.96
		(iii) 2203	Technical Education		
		105	Polytechnics		
		41	Human Development	1,42.22	-2,39.75
		(iv) 112	Engineering / Technical Colleges and Institutes		
		41	Human Development	-18.22	-2,27.53
		(v) 4202	Capital Outlay on Education, Sports, Art and Culture		
02	Technical Education				
104	Polytechnics				
91	Central Assistance to State Plan	-43.33	-15,16.67		

## Appendix – 2.10 (Contd..)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 50 lakh in each service of account during 2018-19

(Reference: Paragraph No .2.13)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of account	Description of Services	Re-appropriation	Final excess(+)/ savings (-)
20.	40-Education (School) Department	(i) 2202	General Education		
		02	Secondary Education		
		104	Teachers and Other Services		
		41	Human Development	-56,28.29	-63,83.11
		(ii) 02	Secondary Education		
		109	Government Secondary Schools		
		41	Human Development	2,03.95	-3,78.97
		(iii) 80	General		
		001	Direction and Administration		
		98	Administration	80.20	-1,96.94
		(iv) 02	Secondary Education		
		110	Assistance to Non-Govt. Secondary Schools		
		41	Human Development	4,98.74	-58.00
		(v) 4552	Capital Outlay on North Eastern Areas		
		202	Secondary Education		
91	Central Assistance to State Plan	-4,04.00	-1,56.00		
21.	41-Education (Social) Department	(i) 2235	Social Security and Welfare		
		02	Social Welfare		
		001	Direction and Administration		
		33	Welfare Programme	-23,41.19	-52.63
		(ii) 02	Social Welfare		
		102	Child Welfare		
		89	C.S. Scheme - IV	54.60	-85.92
		(iii) 02	Social Welfare		
		102	Child Welfare		
		91	Central Assistance to State Plan	1,05.69	-16,68.20
		(iv) 02	Social Welfare		
		106	Correctional Services		
		91	Central Assistance to State Plan	-1,04.00	-1,44.80
		(v) 02	Social Welfare		
		200	Other Programmes		
		33	Welfare Programme	21.73	-56.17
		(vi) 02	Social Welfare		
		101	National Old Age Pension Scheme		
		91	Central Assistance to State Plan	-25.30	-52.70
		(vii) 02	Social Welfare		
102	Child Welfare				
90	State Share for Central Assistance to State Plan	7,18.94	-4,65.92		
22.	42-Education (Sports and Youth Programme) Department	2204	Sports and Youth Services		
		101	Physical Education		
		41	Human Development	-3,43.27	-3,18.08

## Appendix – 2.10 (Contd..)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 50 lakh in each service of account during 2018-19

(Reference: Paragraph No .2.13)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of account	Description of Services	Re-appropriation	Final excess(+)/ savings (-)
23.	43-Finance Department	(i) 2052	Secretariat-General Services		
		090	Secretariat		
		05	Establishment	26.74	-1,33.24
		(ii) 2071	Pensions and other Retirement Benefits		
		01	Civil		
		101	Superannuation and Retirement Allowances		
		02	Pension	7,75,25.67	-31,99.87
		(iii) 01	Civil		
		102	Commuted value of Pensions		
		02	Pension	1,32,95.38	-14,95.75
		(iv) 01	Civil		
		104	Gratuities		
		02	Pension	-10,58,02.68	+19,96.91
		(v) 01	Civil		
		105	Family Pensions		
		02	Pension	2,06,08.78	-22,51.38
		(vi) 01	Civil		
		111	Pensions to Legislators		
		02	Pension	-31.14	+3,82.44
		(vii) 2049	Interest Payments		
		01	Interest on Internal Debt		
		101	Interest on Market Loans		
		58	Debt Services	-1,70,29.66	+37,23.96
		(viii) 01	Interest on Internal Debt		
		123	Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government		
		58	Debt Services	49,14.89	+6,25.60
		(ix) 03	Interest on Small Savings, Provident Funds etc.		
		104	Interest on State Provident Funds		
		58	Debt Services	-66,40.94	+46,79.90
		(x) 04	Interest on Loans and Advances from Central Government		
101	Interest on Loans for State / Union Territory Plan Schemes				
58	Debt Services	-26,05.29	+2,46.49		
(xi) 04	Interest on Loans and Advances from Central Government				
103	Interest on Loans for Centrally Sponsored Plan Schemes				
58	Debt Services	83.25	-55.80		

## Appendix – 2.10 (Contd..)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 50 lakh in each service of account during 2018-19

(Reference: Paragraph No .2.13)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of account	Description of Services	Re-appropriation	Final excess(+)/ savings (-)
		(xii) 6003	Internal debt of the State Government		
		111	Special Securities issued to National Small Savings Fund of the		
		58	Debt Services	-1,29,71.69	-25,38.05
		(xiii) 6004	Loans and Advances from the Central Government		
		02	Loans for State/Union Territory Plan Schemes		
		101	Block Loans		
		58	Debt Services	-3,94.23	+2,25.53
		(xiv) 02	Loans for State/Union Territory Plan Schemes		
		105	State Plan Loans Consolidated in Terms of Recommendations of the 12th Finance Commission		
		58	Debt Services	-22,09.48	+2,13.40
24.	45-Taxes and Excise	(i) 2039	State Excise		
		001	Direction and Administration		
		05	Establishment	-11.99	-80.36
		(ii) 2040	Taxes on Sales, Trade etc.		
		101	Direction and Administration		
		05	Establishment	77.69	-83.93
25.	46 – Treasuries	2054	Treasury and Accounts Administration		
		095	Directorate of Accounts and Treasuries		
		05	Establishment	-79.88	-77.82
26.	48-High Court	2014	Administration of Justice		
		102	High Courts		
		05	Establishment	95.68	-56.68
27.	49 – Fire Service Organisation	(i) 2070	Other Administrative Services		
		108	Fire Protection and Control		
		05	Establishment	-6,71.35	-2,30.74
		(ii) 4059	Capital Outlay on Public Works		
		60	Other Buildings		
		051	Construction		
		91	Central Assistance to State Plan	-9,32.86	-67.14

Appendix – 2.10 (Contd..)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 50 lakh in each service of account during 2018-19

(Reference: Paragraph No .2.13)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of account	Description of Services	Re-appropriation	Final excess(+)/ savings (-)
28.	51 – Public Works (Drinking Water and Sanitation) Department	(i) 2215	Water Supply and Sanitation		
		01	Water Supply		
		001	Direction and Administration		
		28	Public Health	-12,99.30	-4,00.66
		(ii) 01	Water Supply		
		102	Rural Water Supply		
		28	Public Health	-43.80	-84.32
		(iii) 2049	Interest Payments		
		01	Interest on Internal Debt		
		200	Interest on Other Internal Debts		
		58	Debt Service	-50.00	64.43
		(iv) 4215	Capital Outlay on Water Supply and Sanitation		
		01	Water Supply		
		102	Rural Water Supply		
		54	National Bank for Agriculture and Rural Development	-10,10.19	-10,45.55
(v) 01	Water Supply				
102	Rural Water Supply				
90	State Share for Central Assistance to State Plan	5,11.93	-54.05		
29.	52-Family Welfare and Preventive Medicine	4210	Capital Outlay on Medical and Public Health		
		02	Rural Health Services		
		103	Maternity and Child Health		
		54	National Bank for Agriculture and Rural Development	-5.99	-1,04.51
30.	57-Welfare of Minorities Department	(i) 4215	Capital Outlay on Water Supply and Sanitation		
		01	Water Supply		
		102	Rural Water Supply		
		91	Central Assistance to State Plan	-1,00.00	-11,21.19
		(ii) 4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		
		04	Welfare of Minorities		
		277	Education		
		91	Central Assistance to State Plan	7.49	-15,85.21
		(iii) 04	Welfare of Minorities		
		277	Education		
90	State Share for Central Assistance to State Plan	1,09.00	-1,58.85		

## Appendix – 2.10 (Concl..)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 50 lakh in each service of account during 2018-19

(Reference: Paragraph No .2.13)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of account	Description of Services	Re-appropriation	Final excess(+)/ savings (-)
31.	61-Welfare of Other Backward Classes Department	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward classes and Minorities		
		03	Welfare of Backward Classes		
		277	Education		
		35	Scholarship and Stipend	-2,00.00	-56.51
32.	62-Education (Elementary) Department	(i) 2202	General Education		
		01	Elementary Education		
		106	Teachers and Other Services		
		42	Government Primary Schools	23,52.92	-1,36.64
		(ii) 80	General		
		001	Direction and Administration		
		98	Administration	-1,59,39.34	-9,86.97
		(iii) 2236	Nutrition		
		02	Distribution of Nutritious Food and Beverages		
		102	Mid-day Meals		
91	Central Assistance to State Plan	7.79	-52.47		
33.	63 - Industries & Commerce (Skill Development) Department	2851	Village and Small Industries		
		003	Training		
		05	Establishment	-3,97.88	-411.01

## Appendix – 3.1

## Department-wise and year-wise break up of AC Bills outstanding as on 31 March 2019

(Reference: Paragraph No. 3.5)

(₹ in crore)

Sl. No.	Name of the Department	Year	No. of AC Bills outstanding	Amount of AC Bills outstanding as on 30 June 2019
1	Department of Parliamentary Affairs	2016-17	1	0.01
		<b>Total</b>	<b>1</b>	<b>0.01</b>
2	Governor's Secretariat	upto 2015-16	2	0.06
		2018-19	1	0.02
		<b>Total</b>	<b>3</b>	<b>0.08</b>
3	General Administration (SA) Department	upto 2015-16	1	0.01
		2016-17	1	0.06
		2018-19	1	0.14
		<b>Total</b>	<b>3</b>	<b>1.21</b>
4	Election Department	upto 2015-16	71	0.18
		2017-18	191	1.64
		2018-19	14	0.15
		<b>Total</b>	<b>276</b>	<b>1.97</b>
5	Revenue Department	Upto 2015-16	330	2.10
		2016-17	14	0.10
		2017-18	14	0.08
		2018-19	75	1.07
		<b>Total</b>	<b>443</b>	<b>3.35</b>
6	General Administration (P&T) Department	upto 2015-16	2	0.01
		<b>Total</b>	<b>2</b>	<b>0.01</b>
7	Home (Police) Department	upto 2015-16	2	0.54
		2017-18	1	0.40
		2018-19	5	0.98
		<b>Total</b>	<b>8</b>	<b>1.92</b>
8	General Administration (Political) Department	upto 2015-16	45	0.23
		2016-17	4	0.04
		2017-18	12	0.20
		2018-19	12	0.17
		<b>Total</b>	<b>73</b>	<b>0.64</b>
9	Tribal Welfare Department	upto 2015-16	626	8.17
		2016-17	12	0.06
		2017-18	24	0.20
		<b>Total</b>	<b>662</b>	<b>8.43</b>
10	Welfare of Schedule Castes Department	upto 2015-16	409	5.30
		2016-17	1	0.70
		2017-18	5	0.02
		<b>Total</b>	<b>415</b>	<b>6.02</b>
11	Food, Civil Supplies & Consumer Affairs Department	upto 2015-16	2	0.02
		<b>Total</b>	<b>2</b>	<b>0.02</b>
12	Relief and Rehabilitation Department	upto 2015-16	93	16.21
		2016-17	21	8.04
		2017-18	28	6.61
		2018-19	41	19.24
		<b>Total</b>	<b>183</b>	<b>50.10</b>

## Appendix – 3.1 (contd...)

Department-wise and year-wise break up of AC Bills drawn outstanding as on  
31 March 2019

(Reference: Paragraph No. 3.5)

(`in crore)

Sl. No.	Name of the Department	Year	No. of AC Bills	Amount of AC Bills outstanding as on 30 June 2019
13	Panchayati Raj Department	up to 2015-16	52	0.29
		2018-19	18	0.05
		<b>Total</b>	<b>70</b>	<b>0.34</b>
14	Agriculture Department	up to 2015-16	28	2.96
		2018-19	4	0.02
		<b>Total</b>	<b>32</b>	<b>2.98</b>
15	Horticulture Department	up to 2015-16	48	0.27
		<b>Total</b>	<b>48</b>	<b>0.27</b>
16	Animal Resource Development Department	up to 2015-16	1	0.24
		<b>Total</b>	<b>1</b>	<b>0.24</b>
17	Rural Development Department	Up to 2015-16	86	0.52
		2018-19	3	0.09
		<b>Total</b>	<b>89</b>	<b>0.61</b>
18	Urban Development Department	Up to 2015-16	28	0.24
		2018-19	2	0.02
		<b>Total</b>	<b>30</b>	<b>0.26</b>
19	Home (Jail) Department	up to 2015-16	27	0.15
		2017-18	2	0.01
		2018-19	5	0.40
		<b>Total</b>	<b>34</b>	<b>0.56</b>
20	Education (Higher) Department	up to 2015-16	5	0.03
		<b>Total</b>	<b>5</b>	<b>0.03</b>
21	Education (School) Department	up to 2015-16	15	0.76
		2017-18	3	0.02
		2018-19	2	0.10
		<b>Total</b>	<b>20</b>	<b>0.88</b>
22	Education (Social) Department	up to 2015-16	196	4.86
		<b>Total</b>	<b>196</b>	<b>4.86</b>
23	Education (Sports and Youth Programme) Department	up to 2015-16	12	0.02
		2016-17	2	0.02
		2017-18	16	0.04
		2018-19	19	0.04
		<b>Total</b>	<b>49</b>	<b>0.12</b>
24	Institutional Finance	up to 2015-16	1	0.09
		2016-17	2	0.13
		<b>Total</b>	<b>3</b>	<b>0.22</b>
25	Treasuries	2016-17	2	0.23
		<b>Total</b>	<b>2</b>	<b>0.23</b>
26	Chief Minister's Secretariat	up to 2015-16	14	0.02
		<b>Total</b>	<b>14</b>	<b>0.02</b>
27	Fire Service Organisation	up to 2015-16	1	0.22
		<b>Total</b>	<b>1</b>	<b>0.22</b>
28	Civil Defence	up to 2015-16	5	0.06
		<b>Total</b>	<b>5</b>	<b>0.06</b>

**Appendix – 3.1 (concl.)**

**Department-wise and year-wise break up of AC Bills outstanding as on 31 March 2019**

(Reference: Paragraph No. 3.5)

(₹ in crore)

Sl. No.	Name of the Department	Year	No. of AC Bills	Amount of AC Bills outstanding as on 30 June 2019
29	Family Welfare and Preventive Medicine	up to 2015-16	1	0.94
		<b>Total</b>	<b>1</b>	<b>0.94</b>
30	Welfare of Minorities Department	up to 2015-16	264	1.62
		2016-17	2	0.30
		<b>Total</b>	<b>266</b>	<b>1.92</b>
31	Home (FSL, PAC, Prosecution & Co-ordination Cell) Department	Up to 2015-16	3	0.03
		<b>Total</b>	<b>3</b>	<b>0.03</b>
<b>Grand Total</b>			<b>2930</b>	<b>88.55</b>

## Appendix- 3.2

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

(Reference: Paragraph No. 3.12)

(₹ in lakh)

Sl. No.	Name of the Body/Authorities	Year for which accounts had not been received	Grants received during 2018-19 (₹ in lakh)
1.	Health and Family Welfare Society	2015-16 to 2018-19	NA
2.	Tripura State TB Control Society Agartala.	2012-13 to 2018-19	NA
3.	Tripura Mental Health Society, Agartala	2005-06 to 2018-19	NA
4.	Tripura Veterinary Council, Astabal, Agartala.	2015-16 to 2018-19	NA
5.	Tripura State Blindness Control Society	2003-04 to 2018-19	NA
6.	Tripura State Blood Transfusion Council, Gurkhabasti, Agartala	2016-17 and 2018-19	NA
7.	Tripura State Leprosy Control Society	2008-09 to 2018-19	NA
8.	Tripura State Social Welfare Advisory Board, Agartala.	2013-14 to 2018-19	548.84
9.	District Rural Development Agency, West	2016-17 and 2018-19	NA
10.	District Rural Development Agency, South	2018-19	NA
11.	District Rural Development Agency, Dhalai	2014-15 to 2018-19	NA
12.	Tripura Scheduled Caste Development Corporation Limited	1998-99 to 2018-19	NA
13.	Tripura Scheduled Tribe Development Corporation Limited	2010-11 to 2018-19	NA
14.	Tripura Sports Council	2017-18 and 2018-19	75.00
15.	Tripura Renewable Energy Development Agency	2018-19	NA
16.	Tripura State Co-operative Bank Limited, Agartala	2018-19	NA
17.	Pragati Vidyabhavan, Agartala	2017-18 and 2018-19	NA
18.	Ramthakur Pathsala(Boys)H.S (+2 stage) School, Agartala	2006-07 to 2018-19	NA
19.	D.N. Vidyamandir, Dharmanagar	2014-15 to 2018-19	NA
20.	Hindi H.S. School, Agartala	2014-15 to 2017-18 and 2018-19	NA
21.	Bordwali H.S.School, Agartala	2018-19	NA
22.	Netaji Subhas Vidya Niketan School, Agartala	2011-12 to 2018-19	NA
23.	Isanchandra Nagar Pargana H.S. School, Bishalgarah	2018-19	NA
24.	Karaimura H.S. School (Secondary Stage), Krishna Kishornagar, Bishalgarh.	2013-14 to 2018-19	NA
25.	Ramakrishna Vivekananda Vidamandir,.(Secondary Stage), Dhaleshawar, Agartala	2016-17 and 2018-19	NA
26.	Fatikroy Class – XII School, (Secondary Stage), Fatikroy, North Tripura.	2006-07 to 2018-19	NA
27.	Ramthakur Pathsala (Girls) H.S (+2 Stage) School, Agartala	2016-17 to 2018-19	NA
28.	Srinath Vidyarniketan, Khowai	2018-19	NA
29.	Bishalgrah H.S. School, Bishalgarh	2005-06 to 2018-19	NA
30.	Ramesh H.S. School, Udaipur	2013-14 to 2018-19	NA
31.	Mahatma Gandhi H.S. School, Collage Tilla, Agartala	2012-13 to 2018-19	NA
32.	Sankaracharya Vidyarniketan (Secondary Stage), A. D. Nagar, Agartala.	2018-19	NA
33.	Vivekananda H.S School, Secondary Stage), Teliamura, West Tripura.	2015-16 to 2018-19	NA
34.	Saradamoyee Vidyapith, (Secondary Stage), Teliamura, West Tripura.	2018-19	NA
35.	Jolaibari High School, (Secondary Stage), Joliabari, Belonia, South Tripura.	Since inception to 2018-19	NA

## Appendix- 3.2 (concl.)

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

(Reference: Paragraph No. 3.12)

(₹ in lakh)

Sl. No.	Name of the Body/Authorities	Year for which accounts had not been received	Grants received during 2018-19 (₹ in lakh)
36.	Ramakrishna Shiksha Paratisthan, (Secondary Stage), Kailashahar	2017-18 to 2018-19	NA
37.	Harachandra H. S. School, (Secondary Stage), Kamalpur	Since inception to 2017-18	NA
38.	Prachya Bharati H.S School, Agartala	do	NA
39.	Ranirbazer Vidya Mandir, Ranirbazar	do	NA
40.	Belonia Vidyapith, Belonia	2015-16 to 2018-19	NA
41.	District Rural Development Agency, Khowai	2012-13 to 2018-19	NA
42.	District Rural Development Agency, Sepahijala	2016-17 and 2018-19	NA
43.	District Rural Development Agency, Gomati	2012-13 to 2018-19	NA
44.	District Rural Development Agency, Dharmanagar, Unakoti	2018-19	NA
45.	Employee State Insurance Dispensary	2016-17 and 2017-18	NA
46.	Divyodaya Krishi Vigyan Kendra, Khowai	2013-14 to 2018-19	NA
47.	Tripura State Computerization Agency, Agartala	2018-19	6.00
48.	District Disability Rehabilitation Centre, Durgapur Paiturbazar, Kailashahar	2017-18	NA
49.	Swami Dayalananda Bidyaniketan, Dhaleshwar, Agartala	2018-19	NA
50.	Sukanta Academy	2018-19	NA
51.	SIPARD	2018-19	NA

Note: NA - Not Available.

**Appendix- 3.3**

**Status of rendition of accounts to Audit, issuance of SAR and its placement in the Legislature/Council as on 31 March 2019**

(Reference: Paragraph No. 3.13)

Sl. No.	Name of the Autonomous Bodies	Audited under section of CAG's DPC Act, 1971	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report issued	Date of issue	Placement of SAR in the Legislature	Delay, if any, in submission of accounts/ placement of SAR	Reasons for delay in submission
1.	Tripura Board of Secondary Education	20(1)	2011-12 to 2018-19	2010-11 to 2015-16	1998-99 to 2001-02	26-04-2010	Not yet placed	Annual Accounts for 2016-17 and 2018-19 are pending.	NA
					2002-03 to 2005-06	12-12-2011			
					2006-07 to 2009-10	10-04-2014			
					2010-11 to 2015-16	23-06-2017			
2.	Tripura Housing and Construction Board	19(3)	2012-13 to 2018-19	2011-12 to 2015-16	1990-91 to 1992-93	03-07-2007	Not yet placed	Annual Accounts for 2016-17, 2017-18 & 2018-19 are pending.	NA
					1993-94 to 1996-97	03-06-2009			
					1997-98 to 2001-02	23-02-2011			
					2002-03 to 2009-10	12-03-2013			
					2010-11	18-09-2015			
3.	Tripura Khadi and Village Industries Board	19(3)	2011-12 to 2015-16	2011-12 to 2015-16	2008-09 to 2010-11	06-09-2013	24.02.2014	Annual Accounts for 2016-17, 2017-18 & 2018-19 are pending	NA
					2011-12 to 2015-16	13-04-2017	14-11-2017		
4.	Tripura Tribal Areas Autonomous District Council	Audit under Sixth Schedule	NIL	SAR for 2014-15 and 2015-16, 2016-17 & 2017-18 have been finalised	2013-14	25-08-2017	18-03-2019	Annual Accounts for 2018-19 is pending	NA
5.	Tripura State Legal Service Authority	19(2)	NIL	2013-14 to 2016-17 & 2017-18	2013-14 to 2015-16	30-08-2017	14-11-2017	Annual Accounts for 2018-19 is pending	NA
					2016-17 & 2017-18	27-05-2019	Not Yet		
6.	Tripura Building & Other Construction Workers' Welfare Board.	19(2)	NIL	2014-15 to 2015-16	2007-08 to 2011-12	01-11-2012	26.02.2014	Annual Accounts for the year 2016-17 to 2018-19 are pending.	NA
					2012-13 to 2015-16	03-03-2017	Not yet placed		

**Appendix-3.3 (concl..)**

**Status of rendition of accounts to Audit, issuance of SAR and its placement in the Legislature/Council as on 31 March 2019**

*(Reference: Paragraph No. 3.13)*

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
7.	Compensatory Afforestation Fund Management and Planning Authority	20(1)	NIL	2014-15 to 2017-18	2009-10 to 2011-12	06-02-2015	Not yet placed	Annual Accounts for 2018-19 is pending	NA
					2012-13 to 2013-14	07-02-2017			
					2014-15 to 2016-17	01-03-2019			



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