

सत्यमेव जयते

# Finance Accounts 2013-14



(Volume-I)

Government of Tripura

# **Finance Accounts**

**for the year 2013-14**

**(Volume-I)**

**Government of Tripura**



**GOVERNMENT OF TRIPURA**  
**FINANCE ACCOUNTS**  
**2013-2014**

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**Certificate of the Comptroller and Auditor General of India**

This compilation containing the Finance Accounts of the Government of Tripura for the year ending 31 March 2014 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two Volumes, Volume – I contains the Consolidated position of the State finances and Volume - II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled 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 Government of Tripura and the statements received from the Reserve Bank of India. Statements (8, 9, 14 & 19) and appendices (IV, V, VI, IX, X and XII) in this compilation have been prepared directly from the information received from the Government of Tripura who is responsible to ensure the correctness of such information.

The treasuries, offices, and/or departments functioning under the control of the Government of Tripura are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the office of the Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.



The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Tripura for the year 2013-2014.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Report on the Government of Tripura being presented separately for the year ended 31 March 2014.



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

**Date:**

**Place: New Delhi**



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## Guide to the Finance Accounts

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### A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the State of Tripura present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.

2. The Accounts of the Government are kept in three parts:

**Part I: The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans & Advances).** All revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), Ways and Means advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g., salaries of Constitutional authorities, loan repayments etc.), constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans & Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, viz., 'Tax Revenue', 'Non Tax Revenue' and 'Grants in Aid and Contributions'. These three sectors are further divided into sub-sectors like 'Taxes on Income and Expenditure', 'Fiscal Services', etc. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, viz., 'General Services', 'Social Services', 'Economic Services' and 'Grants in Aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' etc. The Capital Expenditure section is sub-divided into seven sectors, viz., 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

**Part II: The Contingency Fund:** This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Tripura for 2013-14 is ₹ 10.00 crore.

**Part III: The Public Account:** All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, viz., ‘Small Savings, Provident Funds etc.’, ‘Reserve Funds’, ‘Deposit and Advances’, ‘Suspense and Miscellaneous’, ‘Remittances’, and ‘Cash Balance’. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

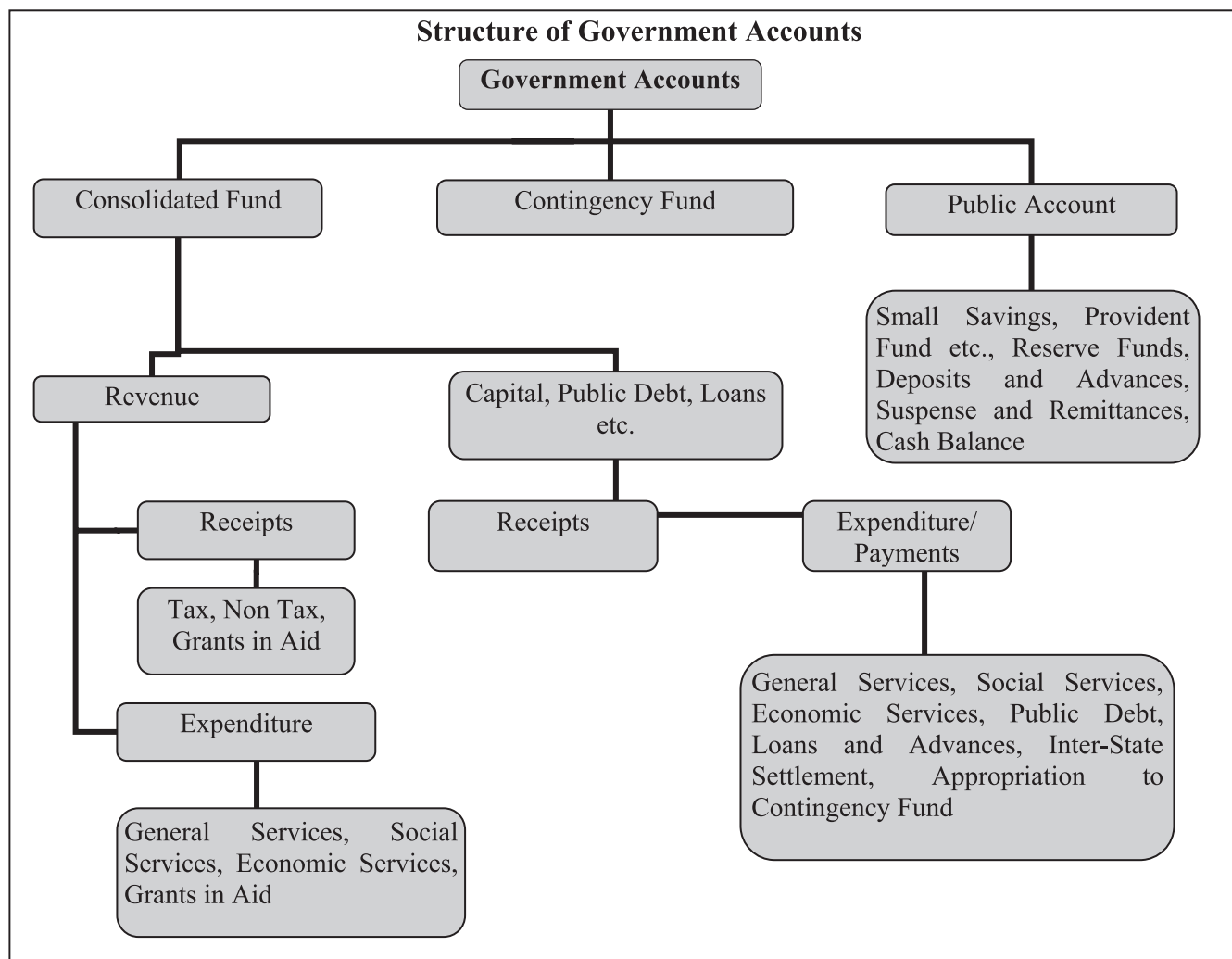
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two digits), and Object Heads (two digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes, and Object Heads represent purpose/ object of expenditure.

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2014)

0020 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans & Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

6. A pictorial representation of the structure of accounts is given below:





## **B. What the Finance Accounts contain**

The Finance Accounts are presented in two volumes.

**Volume I** contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, four statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and an appendix to the Notes to accounts. Details of the **four** statements in **Volume I** are given below:

**1. Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.

**2. Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.

**3. Statement of Receipts (Consolidated Fund):** This statement comprises revenue and capital receipts (including disinvestments, borrowings and recoveries of loans and advances). This statement corresponds to detailed statements 11, 15 and 16 in Volume II of the Finance Accounts.

**4. Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statement 12, 13, 15 and 16 in Volume II.

**Volume II of the Finance Accounts contains three parts - six summary statements in Part I, nine detailed statements in Part II and eleven Appendices in Part III.**

### **Part I of Volume II**

**5. Statement of Progressive Capital Expenditure.** This statement corresponds to the detailed statement 13 in Part II.

**6. Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 15 in Part II.

**7. Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 16 in Part II

**8. Statement of Grants in Aid given by the Government:** This statement depicts all Grants in Aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix IV provides details of the recipient institutions.

**9. Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions.

**10. Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.

## **Part II of Volume II**

**11. Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary statement 3 in Volume I of the Finance Accounts.

**12. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary statement 4 in Volume I, depicts the revenue expenditure of the State Government under Plan (State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly.

**13. Detailed Statement of Capital Expenditure by Minor Heads and Subheads:** This statement, which corresponds to the summary statement 5 in Part-I of this volume, depicts the capital expenditure (during the year and cumulatively) of the State Government under Plan (State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of capital

expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Subhead levels also.

**14. Detailed Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative institutions and Local Bodies.

**15. Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the summary statement 6 in Part I of this volume, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans.

**16. Detailed Statement on Loans and Advances given by the Government:** This statement corresponds to the summary statement 7 in Part I of this volume.

**17. Statement on Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year, and borrowings.

**18. Detailed Statement on Contingency Fund and Other Public Account transactions:** This statement depicts at Minor Head level the details of un-recouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.

**19. Detailed Statement on Investment of Earmarked Balances:** This statement depicts details of investments from the Reserve Funds (Public Account).

**Part III of Volume II**

**Part III contains eleven appendices** on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes, etc. These details are present in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance accounts. A detailed list of appendices appears at the 'Index' in Volume I or II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

### C. Ready Reckoner

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II. (Appendices which do not have a direct link with the Summary Statements are not shown below).

<b>Parameter</b>	<b>Summary Statements (Volume I)</b>	<b>Detailed Statements (Volume II)</b>	<b>Appendices</b>
<b>Revenue Receipts (including Grants received)</b>	2, 3	11	
<b>Revenue Expenditure</b>	2, 4	12	II (Salary), III (Subsidy)
<b>Grants-in-Aid given by the Government</b>	2	8	IV
<b>Capital receipts</b>	2, 3	11	
<b>Capital expenditure</b>	1, 2, 4	5, 13, 17	
<b>Loans and Advances given by the Government</b>	1, 2	7,16	
<b>Debt Position/ Borrowings</b>	1, 2	6,15	
<b>Investments of the Government in Companies, Corporations etc.</b>		14	
<b>Cash</b>	1, 2		VIII
<b>Balances in Public Account and investments thereof</b>	1, 2	18, 19	
<b>Guarantees</b>		9	
<b>Schemes</b>			V (Externally Aided Projects), VI, VII

#### **D. Periodical adjustments and Book adjustments:**

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g. treasuries, divisions etc.) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting functional major heads (pertaining to the concerned department) by book adjustment to revenue/loans/public account receipt. Similarly 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition of the above, the Principal Accountant General/Accountant General (A&E) carries out periodical adjustment and book adjustments of the following nature in the accounts of the State Government, details of which appear in Appendix I (Volume I) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

(1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Sinking Fund etc.

(2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.

(3) Annual adjustment of interest on General Provident Fund GPF and State Government Group Insurance Scheme where interest on GPF is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-General Provident Fund.

(4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.



# 1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)

<i>Assets</i> <sup>1</sup>	<i>Reference (Sr. No)</i>		<b>As at 31 March 2014</b>	<b>As at 31 March 2013</b>
	Notes to Accounts	Statement / Appendix		
<b>Cash</b>				
(i) Cash in Treasuries and Local Remittances	...	Annexure to Statement - 2	(-) 1.13	(-) 1.13
(ii) Departmental Balances	...	Statement - 18	7.98	2.97
(iii) Permanent Imprest	...	Statement - 18	(-) 0.05	(-) 0.06
(iv) Cash Balance Investment	...	Statement - 18	34,60.88	23,05.70
(v) Deposits with Reserve Bank of India ( If credit balance include here with minus sign)	Sl. No. 2 (v)	Annexure to Statement - 2	(-) 2,09.71	(-) 1,27.23
(vi) Investments from earmarked funds <sup>2</sup>		Statement - 19	5,29.21	4,79.21
<b>Capital Expenditure</b>				
(i) Investments in shares of Companies, Corporations, etc.	...	Statement - 5,14	11,99.55	10,75.42
(ii) Other Capital Expenditure	..	Statement - 13	1,40,88.95	1,25,72.35
<b>Contingency Fund ( un-recouped)</b>	...	...		
<b>Loans and Advances</b>	Sl. No. 3 (v)	Statement - 7,16	1,27.05	1,12.24
<b>Advances with departmental officers</b>	...	Statement - 18	0.97	2.19
<b>Suspense and Miscellaneous Balances</b> <sup>3</sup>	Sl. No. 3 (iii)	Statement - 18	1,35.90	1,16.23
<b>Remittance Balances</b>	...	Statement - 18	64.57	1,10.54
<b>Cumulative excess of expenditure over receipts</b> <sup>4</sup>	...	...	...	...
<b>Total</b>			<b>1,94,04.17</b>	<b>1,66,48.43</b>

<sup>1</sup>The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section 'Notes to Accounts'.

<sup>2</sup>Investments out of earmarked funds in shares of companies etc. are excluded under capital expenditure and included under " Investments from Earmarked Funds".

<sup>3</sup>In this statement the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', which is included separately above, though the latter forms part of this sector elsewhere in these Accounts.

<sup>4</sup>The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.



**1. STATEMENT OF FINANCIAL POSITION - Concl'd.**

( ₹ in crore)

<i>Liabilities</i>	<i>Reference ( Sr. No)</i>		<b>As at 31 March 2014</b>	<b>As at 31 March 2013</b>
	Notes to Accounts	Statement / Appendix		
<b>Borrowings (Public Debt)</b>				
(i) Internal Debt	...	Statement - 15	47,19.24	41,08.13
(ii) Loans and Advances from Central Government				
Non-Plan Loans	...	Statement - 6,15	6.23	6.85
Loans for State Plan Schemes	...	Statement - 6,15	3,15.55	3,40.57
Loans for Central Plan Schemes	...	Statement - 6,15	...	0.46
Loans for Centrally Sponsored Plan Schemes	...	Statement - 6,15	3.34	19.71
Other loans	...	Statement - 6,15	10.07	11.65
<b>Contingency Fund (corpus)</b>	...	Statement - 18	10.00	10.00
<b>Liabilities on Public Account</b>				
(i) Small Savings, Provident Funds etc.	...	Statement - 6,18	27,12.56	23,85.57
(ii) Deposits	...	Statement - 6,18	3,09.07	2,17.57
(iii) Reserve Funds	Sl. No. 3(ii)	Statement - 6,18	6,51.53	5,82.56
<b>Cumulative excess of receipts over expenditure</b>	...	Statement - 17	1,06,66.58	89,65.36
<b>Total</b>			<b>1,94,04.17</b>	<b>1,66,48.43</b>

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

( ₹ in crore )

Receipts			Disbursements		
	2013-2014	2012-2013		2013-2014	2012-2013
<b>Part - I Consolidated Fund</b>					
<b>Section - A: Revenue</b>					
<b>Revenue Receipts</b>	<b>76,50.18</b>	<b>70,50.30</b>	<b>Revenue Expenditure</b>	<b>59,48.96</b>	<b>52,12.88</b>
<b>Tax revenue ( raised by the State)</b>	<b>10,73.91</b>	<b>10,04.65</b>	Salaries <sup>1</sup>	26,73.63	23,03.15
<b>Non-tax revenue</b>			Subsidies	1,04.18	37.57
			Grants-in-aid <sup>2</sup>	5,91.18	6,29.91
Interest receipts	86.47	67.88	<b>General Services</b>		
Others	1,60.05	1,10.87	Interest Payment and service of debt	5,90.96	5,32.81
Total	2,46.52	1,78.75	Pension	6,77.25	6,94.19
<b>Share of Union Taxes/Duties</b>	<b>16,30.25</b>	<b>14,93.18</b>	Others	1,97.26	1,98.72
			Total	14,65.47	14,25.72
			<b>Social services</b>	<b>6,44.06</b>	<b>4,73.41</b>
			<b>Economic services</b>	<b>3,22.95</b>	<b>2,34.52</b>
<b>Grants from Central Government</b>	<b>46,99.50</b>	<b>43,73.72</b>	<b>Compensation and assignment to Local Bodies and PRIs</b>	<b>1,47.49</b>	<b>1,08.60</b>
<b>Revenue Deficit</b>	<b>...</b>	<b>...</b>	<b>Revenue Surplus</b>	<b>17,01.22<sup>&amp;</sup></b>	<b>18,37.42</b>

<sup>1</sup> Salary, Subsidy and Grants in Aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' services does not include expenditure on salaries, subsidies and grants in aid (explained in footnote 2) under Revenue expenditure and salaries under capital expenditure. Salaries, sometimes, also figure under capital expenditure.

<sup>2</sup> Grants in Aid are given to statutory corporations, companies, autonomous bodies, local bodies etc. by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'.

<sup>&</sup> Includes ₹ 16.74 crore on account of write-off. For details please refer to Para 3(xi) of Notes to Accounts at pages 31-32 of Finance Accounts Vol - I.

**2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.**

( ₹ in crore )

Receipts			Disbursements		
	2013-2014	2012-2013		2013-2014	2012-2013
<b>Part - I Consolidated Fund</b>					
<b>Section - B : Capital</b>					
<b>Capital Receipts</b>	...	...	<b>Capital Expenditure</b>	<b>16,40.73<sup>a</sup></b>	<b>14,83.19<sup>a</sup></b>
			<b>General Services</b>	<b>2,45.61<sup>#</sup></b>	<b>1,88.08<sup>#</sup></b>
			<b>Social Services</b>	<b>6,57.19<sup>#</sup></b>	<b>6,05.00<sup>#</sup></b>
			<b>Economic Services</b>	<b>7,37.93<sup>#</sup></b>	<b>6,90.11<sup>#</sup></b>
<b>Recoveries of Loans and Advances</b>	<b>0.96</b>	<b>1.26</b>	<b>Loans and Advances disbursed</b>	<b>15.78</b>	<b>18.93</b>
			<b>General Services</b>	...	...
			<b>Social Services</b>	<b>14.40</b>	<b>16.10</b>
			<b>Economic Services</b>	<b>1.10</b>	<b>2.55</b>
			<b>Others</b>	<b>0.28</b>	<b>0.28</b>
<b>Public debt receipts</b>	<b>7,86.98</b>	<b>8,34.01</b>	<b>Repayment of Public debt</b>	<b>2,19.91</b>	<b>3,12.49</b>
Internal Debt <sup>&amp;</sup> (Market loans, NSSF etc.)	7,83.25	8,30.53	Internal Debt (Market loans, NSSF etc.)	1,72.14 <sup>&amp;</sup>	2,81.28
Loans from GOI	3.73	3.48	Loans from GOI	47.77 <sup>^</sup>	31.21
<b>Inter-State Settlement Account (Net)</b>	...	...	<b>Inter-State Settlement Account (Net)</b>	...	...
<b>Total Receipts Consolidated Fund</b>	<b>84,38.12</b>	<b>78,85.57</b>	<b>Total Expenditure Consolidated Fund</b>	<b>78,25.38</b>	<b>70,27.49</b>
<b>Deficit in Consolidated Fund</b>	...	...	<b>Surplus in Consolidated Fund</b>	<b>6,12.74</b>	<b>8,58.08</b>
<b>Part II Contingency Fund</b>					
<b>Contingency Fund</b>	...	...	<b>Contingency Fund</b>	...	...

<sup>a</sup> Includes an expenditure of ₹ 14.05 crore pertaining to Salary under Social Services.

<sup>#</sup> Includes ₹ 17.56 crore, ₹ 22.91 crore and ₹ 3.18 crore being Grants-in-aid under General Services, Social Services and Economic Services respectively.

<sup>&</sup> During the year Special Securities issued to National Small Savings Fund of the Central Government is ₹ 74.40 crore and ₹ 56.87 crore is discharged.

<sup>^</sup> Includes ₹ 16.74 crore on account of write-off. For details please refer to Para 3(xi) of Notes to Accounts at pages 31-32 of Finance Accounts Vol - I.

**2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.**

( ₹ in crore )

Receipts			Disbursements		
	2013-2014	2012-2013		2013-2014	2012-2013
<b>Part III Public Account<sup>3</sup></b>					
Small savings	8,12.95	7,09.93	Small savings	4,85.96	4,70.66
Reserves & Sinking Funds	72.15	86.59	Reserves & Sinking Funds	53.18	85.77
Deposits	2,69.94	1,26.10	Deposits	1,78.43	1,53.29
Advances	24.43	27.94	Advances	23.22	26.79
Suspense and Misc	4,86,16.34	3,39,11.14	Suspense and Misc <sup>4</sup>	4,97,96.22	3,51,15.23
Remittances	13,71.59	11,45.85	Remittances	13,25.61	11,35.55
<b>Total Receipts Public Account</b>	<b>5,11,67.40</b>	<b>3,60,07.55</b>	<b>Total Disbursements Public Account</b>	<b>5,18,62.62</b>	<b>3,69,87.29</b>
<b>Deficit in Public Account</b>	<b>6,95.22</b>	<b>9,79.74</b>	<b>Surplus in Public Account</b>	<b>...</b>	<b>...</b>
<b>Opening Cash Balance</b>	<b>(-) 1,28.36</b>	<b>(-) 6.70</b>	<b>Closing Cash Balance</b>	<b>(-) 2,10.84</b>	<b>(-) 1,28.36</b>
<b>Increase in cash balance</b>	<b>...</b>	<b>...</b>	<b>Decrease in cash balance</b>	<b>82.48</b>	<b>1,21.66</b>

<sup>3</sup> For details please refer to statement 18 in Volume II.

<sup>4</sup> 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement 18.

**2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.**
**ANNEXURE TO STATEMENT NO. 2**
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

	On 31 March 2014	On 31 March 2013
	( ₹ in crore )	
<b>(a) General Cash Balances</b>		
1 Cash in Treasuries	...	...
2 Deposit with Reserve Bank	(-) 2,09.71 <sup>#</sup>	(-) 1,27.23
3 Remittances in Transit - Local	(-) 1.13	(-) 1.13
<b>Total</b>	<b>(-) 2,10.84</b>	<b>(-) 1,28.36</b>
4 Investment held in the "Cash Balance Investment Account"	34,60.88	23,05.70
<b>Total ( a )</b>	<b>32,50.04</b>	<b>21,77.34</b>
<b>(b) Other Cash Balances and Investments</b>		
1 Cash with Departmental Officers ( viz. Officers of Forest and Public Works Department )	7.98	2.96
2 Permanent Advances with Departmental Officers for contingent expenditure	(-) 0.05 <sup>\$</sup>	(-) 0.06
3 Investment of earmarked Funds	5,29.21	4,79.21
<b>Total - ( b )</b>	<b>5,37.14</b>	<b>4,82.11</b>
<b>Total - (a) and (b)</b>	<b>37,87.18</b>	<b>26,59.45</b>

<sup>#</sup> There was difference of ₹ 3.54 Crore (Cr.) between the figures reflected in accounts ₹ 2,09.71 Crore (Cr.) and that intimated by the Reserve Bank of India ₹ 2,06.17 Crore (Dr.) regarding 'Deposit with RBI' (March, 2014). However, the net difference has been reduced to ₹ 3.32 Crore (Cr.) (June 2014).

<sup>\$</sup>Minus figure indicates Credit balance at the end of the year 2013-14.

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**2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.**


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**ANNEXURE TO STATEMENT NO. 2 – Contd.**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**


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**Explanatory Notes**

(a) **Cash and Cash Equivalents:** Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in Transit. The balance under the head 'Deposits with Reserve Bank' depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/reserve funds etc. are added to the balance in 'Deposits with RBI'.

(b) **Daily Cash Balance:** Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 0.29 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special ways and means advances/overdrafts from time to time.

For arriving at the daily cash balance<sup>1</sup> for the purpose of grant of Ways and Means advances/Overdraft, the RBI evaluates the holdings of the 14 days/91 days treasury bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 days/91 days Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. **If the net cash balance arrived at results in less than the minimum cash balance** or a credit balance and if there are no 14 days/91 days treasury bills maturing on that day, RBI rediscounts the holdings of the 14 days/91 days Treasury Bills and makes good the shortfall. If there is no holding of 14 days/91 days Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/ Over Draft.

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<sup>1</sup> The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31 March but worked out by 16 April and not simply the daily balance on 31 March.

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**2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - Concl'd.**


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**ANNEXURE TO STATEMENT NO. 2 – Concl'd.**  
**CASH BALANCES AND INVESTMENTS OF CASH BALANCES**


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**Explanatory Notes – Concl'd.**

(c) The limit for ordinary ways and means advances to the State Government was ₹ 1,50.00 crore with effect from 1 November 2013. The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances revised by the Bank from time to time. The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2013-14 is given below:-

(i) Number of days on which the minimum balance was maintained without taking any advance -	365
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance -	Nil
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advances -	Nil
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken -	Nil
(v) Number of days on which overdrafts were taken –	Nil

The rate of interest applicable to Ways and Means Advances for shortfall and overdraft of Government of Tripura, if any will be applied as follows: -

	From 23 October 2001	From 1 April 2008
1. Ways and Means Advances	7.50%	...
2. Shortfall	6.50%	...
3. Overdraft	8.50%	...
4. (a) Discount rate for 14 days Treasury bills	...	5.00%
(b) Rediscounting rate for 14 days Treasury bills	...	5.50%

During the year 2013-14, no Ways and Means Advance was availed by the Government.

The entire balance ₹ 34,60.88 crore under Cash Balance Investment Account as on 31 March 2014 was invested in Government of India 14 days Treasury Bills.

To make up the deficiency in Cash Balance, Government of India Treasury Bills were rediscounted on 131 occasions during the year.

Interest realized on investment of Cash Balance during the year stood ₹ 85.19 crore.

**3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)**

<i>Actuals</i>			
		( ₹ in crore )	
	<b>Description</b>	<b>2013-14</b>	<b>2012-13</b>
	<b>Revenue Receipts</b>		
<b>A.</b>	<b>Tax Revenue</b>		
<b>A. 1</b>	<b>Own Tax revenue</b>		
	Land Revenue	8.07	26.44
	Stamps and Registration fees	39.24	36.70
	State Excise	1,15.18	1,14.00
	Sales Tax	8,37.09	7,63.07
	Taxes on goods and passengers	...	...
	Taxes on Vehicles	36.79	30.73
	Others	37.54	33.71
<b>A. 2</b>	<b>Share of net proceeds of Taxes</b>		
	Corporation Tax	5,48.28	5,36.36
	Taxes on Income other than Corporation Tax	3,61.03	3,21.11
	Other Taxes on Income and Expenditure	...	...
	Taxes on Wealth	1.51	0.91
	Customs	2,65.99	2,48.14
	Union Excise Duties	1,87.87	1,68.61
	Service Tax	2,65.57	2,18.05
	Other Taxes and Duties on Commodities and Services	...	...
	Others	...	...
	<b>Total A</b>	<b>27,04.16</b>	<b>24,97.83</b>



**3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND) - Contd.**

<i>Actuals</i>			
		( ₹ in crore )	
	<b>Description</b>	<b>2013-14</b>	<b>2012-13</b>
<b>B.</b>	<b>Non-tax Revenue</b>		
	Interest receipts	86.47	67.88
	Industries	59.91	41.20
	Police	33.95	28.48
	Miscellaneous General Services	21.24 <sup>&amp;</sup>	0.80
	Public Works	8.54	5.56
	Forestry and Wild Life	7.70	6.56
	Water Supply and Sanitation	7.32	1.68
	Other Administrative Services	4.52	5.36
	Medical and Public Health	2.84	6.95
	Crop Husbandry	2.48	1.97
	Animal Husbandry	2.13	1.49
	Housing	1.80	1.71
	Education, Sports, Art and Culture	1.32	0.68
	Stationery and Printing	1.29	1.29
	Contributions and Recoveries towards Pension and Other Retirement Benefits	1.06	2.84
	Other General Economic Services	1.02	0.70
	Fisheries	0.80	0.60
	Other Transport Services	0.49	0.14
	Labour and Employment	0.46	0.67
	Social Security and Welfare	0.32	0.05
	Information and Publicity	0.20	0.15
	Civil Supplies	0.17	0.61
	Public Service Commission	0.15	0.15
	Co-operation	0.08	0.07
	Minor Irrigation	0.07	0.16
	Jails	0.06	0.08

<sup>&</sup>Includes ₹ 16.74 crore on account of write-off. For details please refer to Para 3(xi) of Notes to Accounts at pages 31-32 of Finance Accounts Vol - I.

**3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND) - Contd.**

<i>Actuals</i>			
		( ₹ in crore )	
	<b>Description</b>	<b>2013-14</b>	<b>2012-13</b>
<b>B.</b>	<b>Non-tax Revenue</b>		
	Village and Small Industries	0.05	0.03
	Other Social Services	0.03	0.03
	Food Storage and Warehousing	0.02	0.03
	Other Rural Development Programmes	0.02	0.03
	Dividends from Public Undertaking	...	0.67
	Urban Development	...	0.06
	North Eastern Region	...	0.05
	Land Reforms	...	0.01
	Others	0.01	0.01
	<b>Total B</b>	<b>2,46.52</b>	<b>1,78.75</b>

**3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND) - Contd.**
**GRANTS FROM GOVERNMENT OF INDIA**

			<i>Actuals</i>	
			( ₹ in crore )	
	<b>Description</b>		<b>2013-14</b>	<b>2012-13</b>
<b>C.</b>	<b>Grants</b>			
	Grants-In-Aid from Central Government			
	<b>Non-Plan Grants</b>			
		Grants under the proviso to Article 275(1) of the Constitution	10,71.26 (a)	12,46.10
		Grants towards contribution to State Disaster Response Fund	...	...
		Grants under National Disaster Response Fund	...	...
		Other Grants	79.37	43.66
	<b>Grants for State/Union Territory Plan Schemes</b>			
		Block Grants	28,76.32(b)	25,93.34
		Grants under the proviso to Article 275(1) of the Constitution	34.57	28.16
		Grant for Central Road Fund	3.79	...
		Other Grants	90.10	70.09
	<b>Grants for Central Plan Schemes</b>		<b>35.20</b>	<b>33.34</b>
	<b>Grants for Centrally Sponsored Plan Schemes</b>		<b>4,24.04</b>	<b>3,21.04</b>
	<b>Grants for Special Plan Schemes</b>		<b>84.85</b>	<b>37.99</b>
	<b>Total C</b>		<b>46,99.50</b>	<b>43,73.72</b>
	<b>Total Revenue Receipts(A+B+C)</b>		<b>76,50.18</b>	<b>70,50.30</b>

(a) Includes ₹ 30.70 crore for State Disaster Response Fund (SDRF).

(b) Includes (i) ₹ 77.81 crore for NLCPR and (ii) ₹ 33.57 crore for EAP which differs by ₹ 10.83 crore (less) with releases by the Ministry of Finance due to subsequent withdrawal through RBI's Clearance Memo.

**3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND) - Contd.**

<b>CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS</b>				
			<i>Actuals</i>	
			( ₹ in crore )	
	<b>Description</b>		<b>2013-14</b>	<b>2012-13</b>
<b>D.</b>	<b>Capital Receipts</b>			
	Disinvestment proceeds		...	...
	<b>Others</b>		...	...
	<b>Total D</b>		...	...
<b>E.</b>	<b>Public Debt receipts</b>			
	<b>Internal Debt</b>			
		Market Loans	5,50.03	6,45.00
		WMA <sup>1</sup> from the RBI	...	...
		Bonds	...	...
		Loans from Financial Institutions	1,58.82	1,44.25
		Special Securities issued to National Small Savings Fund	74.40	41.28
		Other Loans	...	...
	<b>Loans and Advances from Central Government</b>			
		Non Plan Loans	...	...
		Loans for State Plan Schemes	3.73	3.48
		Loans for Central Plan Schemes	...	...
		Loans for Centrally Sponsored Plan Schemes	...	...
		Other Loans	...	...
	<b>Total E</b>		<b>7,86.98</b>	<b>8,34.01</b>

<sup>1</sup>WMA: Ways and Means Advances.

**3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND) - Concl'd.**

<b>CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS - Concl'd.</b>				
			<i>Actuals</i>	
			( ₹ in crore )	
	<b>Description</b>		<b>2013-14</b>	<b>2012-13</b>
<b>F.</b>	<b>Loans and Advances by State Government (Recoveries)<sup>2</sup></b>		<b>0.96</b>	<b>1.26</b>
<b>G.</b>	<b>Inter-State - Settlement</b>		<b>...</b>	<b>...</b>
	<b>Total Receipts in Consolidated Fund ( A+B+C+D+E+F+G)</b>		<b>84,38.12</b>	<b>78,85.57</b>

<sup>2</sup>Details are in Statement 7 and 16 in Volume II.

#### 4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

##### A. EXPENDITURE BY FUNCTION

( ₹ in crore )					
	Description	Revenue	Capital	L&A	Total
<b>A</b>	<b>General Services</b>				
<b>A.1</b>	<b>Organs of State</b>				
	Parliament/State/Union Territory Legislatures	13.27	...	...	13.27
	President, Vice-President/Governor, Administrator of Union Territories	2.81	...	...	2.81
	Council of Ministers	0.67	...	...	0.67
	Administration of Justice	40.87	...	...	40.87
	Elections	22.49	...	...	22.49
<b>A.2</b>	<b>Fiscal Services</b>				
	Collection of Taxes on Income and Expenditure	0.20	...	...	0.20
	Land Revenue	21.54	...	...	21.54
	Stamps and Registration	2.05	...	...	2.05
	State Excise	1.66	...	...	1.66
	Taxes on Sales, Trade etc.	7.92	...	...	7.92
	Taxes on Vehicles	1.63	...	...	1.63
	Other Taxes and Duties on Commodities and Services	0.40	...	...	0.40
	Other Fiscal Services	1.92	...	...	1.92
	Appropriation for reduction or avoidance of debt	50.00	...	...	50.00
	Interest Payments	5,90.96	...	...	5,90.96
<b>A.3</b>	<b>Administrative Services</b>				
	Public Service Commission	2.69	...	...	2.69
	Secretariat-General Services	38.23	...	...	38.23
	District Administration	44.10	...	...	44.10
	Treasury and Accounts Administration	3.50	...	...	3.50
	Police	6,64.84	2.88	...	6,67.72
	Jails	17.67	...	...	17.67
	Stationery and Printing	9.74	0.54	...	10.28
	Public Works	63.62	1,00.82	...	1,64.44
	Other Administrative Services	65.25	1,41.37	...	2,06.62

**4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND) - Contd.**
**A. EXPENDITURE BY FUNCTION - Contd.**

( ₹ in crore )					
	Description	Revenue	Capital	L&A	Total
<b>A</b>	<b>General Services - Concl.</b>				
<b>A.4</b>	<b>Pensions &amp; Miscellaneous General Services</b>				
	Pensions and other Retirement Benefits	6,77.25	...	...	6,77.25
	Miscellaneous General Services	0.01	...	...	0.01
	<b>Total General Services</b>	<b>23,45.29</b>	<b>2,45.61</b>	<b>...</b>	<b>25,90.90</b>
<b>B</b>	<b>SOCIAL SERVICES</b>				
<b>B.1</b>	<b>Education, Sports, Art &amp; Culture *</b>				
	General Education	10,73.56	1,43.80	...	12,17.36
	Technical Education	15.91	...	...	15.91
	Sports and Youth Services	41.22	...	...	41.22
	Art and Culture	6.11	...	...	6.11
<b>B.2</b>	<b>Health &amp; Family Welfare</b>				
	Medical and Public Health	2,70.63	1,05.12	14.40	3,90.15
	Family Welfare	33.08	...	...	33.08
<b>B.3</b>	<b>Water Supply, Sanitation, Housing and Urban Development</b>				
	Water Supply and Sanitation	87.73	2,73.10	...	3,60.83
	Housing	2.46	9.71	...	12.17
	Urban Development	1,19.94	49.28	...	1,69.22
<b>B.4</b>	<b>Information and Broadcasting</b>				
	Information and Publicity	21.46	8.43	...	29.89
<b>B.5</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>				
	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	2,74.42	58.74	...	3,33.16
<b>B.6</b>	<b>Labour and Labour Welfare</b>				
	Labour and Employment	21.09	...	...	21.09

\* The only capital outlay major head for this sub-sector is 4202 - Capital Outlay on Education, Sports, Art and Culture.

**4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND) - Contd.**
**A. EXPENDITURE BY FUNCTION - Contd.**

( ₹ in crore )					
	Description	Revenue	Capital	L&A	Total
<b>B</b>	<b>SOCIAL SERVICES - Concl'd.</b>				
<b>B.7</b>	<b>Social Welfare &amp; Nutrition</b>				
	Social Security and Welfare	3,55.00	6.71	...	3,61.71
	Nutrition	61.08	0.08	...	61.16
	Relief on Account of Natural Calamities	21.42	...	...	21.42
<b>B.8</b>	<b>Others</b>				
	Other Social Services	2.78	2.22	...	5.00
	<b>Total Social Services</b>	<b>24,07.89</b>	<b>6,57.19</b>	<b>14.40</b>	<b>30,79.48</b>
<b>C</b>	<b>ECONOMIC SERVICES</b>				
<b>C.1</b>	<b>Agriculture &amp; Allied Activities</b>				
	Crop Husbandry	2,18.67	3.91	...	2,22.58
	Soil and Water Conservation	6.76	...	...	6.76
	Animal Husbandry	57.93	9.10	...	67.03
	Dairy Development	1.25	...	...	1.25
	Fisheries	38.36	1.75	...	40.11
	Forestry and Wild Life	71.90	51.06	...	1,22.96
	Food, Storage and Warehousing	14.45	6.63	...	21.08
	Agricultural Research and Education	0.45	0.76	...	1.21
	Co-operation	15.01	4.50	1.10	20.61
	Other Agricultural Programmes	0.20	15.51	...	15.71
<b>C.2</b>	<b>Rural Development</b>				
	Special Programmes for Rural Development	10.19	...	...	10.19
	Rural Employment	0.04	...	...	0.04
	Land Reforms	16.45	...	...	16.45
	Other Rural Development Programmes	1,26.51	17.63	...	1,44.14
<b>C.3</b>	<b>Special Areas Programmes</b>				
	North Eastern Areas	7.77	83.81	...	91.58
<b>C.4</b>	<b>Irrigation &amp; Flood Control</b>				
	Medium Irrigation	0.14	8.57	...	8.71
	Minor Irrigation	34.94	28.77	...	63.71
	Flood Control and Drainage	5.77	9.58	...	15.35



**4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND) - Contd.**
**A. EXPENDITURE BY FUNCTION - Contd.**

( ₹ in crore )					
	Description	Revenue	Capital	L&A	Total
<b>C</b>	<b>ECONOMIC SERVICES - Concl'd.</b>				
<b>C.5</b>	<b>Energy</b>				
	Power	41.63	61.54	...	1,03.17
	Non-Conventional Sources of Energy	2.15	1.42	...	3.57
<b>C.6</b>	<b>Industry &amp; Minerals</b>				
	Village and Small Industries	36.90	1.70	...	38.60
	Capital Outlay on Consumer Industries	...	21.50	...	21.50
	Other Industries	13.99	14.70	...	28.69
	Other Outlays on Industries and Minerals	...	...	...	
<b>C.7</b>	<b>Transport</b>				
	Civil Aviation	...	...	...	...
	Roads and Bridges	2,13.22	3,15.77	...	5,28.99
	Road Transport	13.86	48.27	...	62.13
	Capital Outlay on Inland Water Transport	...	0.41	...	0.41
<b>C.8</b>	<b>Communications</b>				
	Other Communication Services	21.34	...	...	21.34
<b>C.9</b>	<b>Science Technology and Environment</b>				
	Other Scientific Research	4.23	5.16	...	9.39
	Ecology and Environment	0.83	...	...	0.83
<b>C.10</b>	<b>General Economic Services</b>				
	Secretariat-Economic Services	2.73	...	...	2.73
	Tourism	1.91	4.82	...	6.73
	Census Surveys and Statistics	6.52	...	...	6.52
	Civil Supplies	59.59	...	...	59.59
	General Financial and Trading Institutions	...	19.28	...	19.28
	Other General Economic Services	2.60	1.78	...	4.38
	<b>Total Economic Services</b>	<b>10,48.29</b>	<b>7,37.93</b>	<b>1.10</b>	<b>17,87.32</b>
<b>D</b>	<b>Grants in Aid and Contributions</b>				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,47.49	...	...	1,47.49

**4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND) - Contd.**
**A. EXPENDITURE BY FUNCTION - Concl'd.**

( ₹ in crore )					
	Description	Revenue	Capital	L&A	Total
<b>E</b>	<b>Loans to Government Servants etc.</b>	...	...	0.28	0.28
	Miscellaneous Loans	...	...	...	...
<b>F</b>	<b>Public Debt</b>				
	Internal Debt of the State Government	...	...	1,72.14	1,72.14
	Loans and Advances from the Central Government	...	...	47.77 <sup>&amp;</sup>	47.77
	<b>Total Loans, Grants in Aid and Contributions</b>	<b>1,47.49</b>	<b>...</b>	<b>2,20.19</b>	<b>3,67.68</b>
	<b>Total Consolidated Fund Expenditure</b>	<b>59,48.96</b>	<b>16,40.73</b>	<b>2,35.69</b>	<b>78,25.38</b>

<sup>&</sup>Includes ₹ 16.74 crore on account of write-off. For details please refer to Para 3(xi) of Notes to Accounts at pages 31-32 of Finance Accounts Vol - I.

**4. STATEMENT OF EXPENDITURE ( CONSOLIDATED FUND ) - Contd.****B. EXPENDITURE BY NATURE**

( ₹ in crore )									
Object of Expenditure	2013-14			2012-13			2011-12		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salaries	26,73.63	14.05	26,87.68	23,03.15	40.15	23,43.30	21,18.26	37.83	21,56.09
Major Works	0.52	10,89.54	10,90.06	10.90	9,15.54	9,26.44	7.33	8,39.47	8,46.80
Grants-in-aid	7,38.67	43.65	7,82.32	7,38.51	3,37.28	10,75.79	5,62.16	3,29.81	8,91.97
Pensionary Charges	6,77.25	...	6,77.25	6,94.19	...	6,94.19	7,30.02	...	7,30.02
Interest	5,90.96	...	5,90.96	5,32.81	...	5,32.81	4,93.27	...	4,93.27
Repayment of Borrowings	...	2,19.91	2,19.91	...	3,12.49	3,12.49	...	2,17.52	2,17.52
Investments	...	1,24.13	1,24.13	0.83	1,15.45	1,16.28	...	76.41	76.41
Social Pension	1,19.21	...	1,19.21	1,09.87	...	1,09.87	87.59	...	87.59
Supplies and Materials	1,11.72	0.65	1,12.37	93.32	6.26	99.58	81.66	9.26	90.92
Suspense	1,28.96	23.87	1,52.83	1,09.24	32.05	1,41.29	1,17.08	13.89	1,30.97
Scholarship/ Stipend	98.16	...	98.16	82.62	0.02	82.64	71.05	0.01	71.06
Cost of ration, Medicine, Bedding and Clothing	91.07	...	91.07	45.24	...	45.24	66.63	...	66.63
Electricity Charges	91.02	0.02	91.04	40.04	5.84	45.88	22.84	4.89	27.73
Wages	38.45	0.01	38.46	36.52	0.02	36.54	33.45	0.23	33.68
Office Expenses	32.32	0.08	32.40	26.24	0.50	26.74	18.51	1.22	19.73
Machinery and Equipment	1.66	28.23	29.89	0.23	25.95	26.18	0.16	47.24	47.40
Travel Expenses	20.86	0.02	20.88	17.25	0.10	17.35	14.88	0.25	15.13

**4. STATEMENT OF EXPENDITURE ( CONSOLIDATED FUND ) - Concl'd.****B. EXPENDITURE BY NATURE - Concl'd.**

( ₹ in crore )									
Object of Expenditure	2013-14			2012-13			2011-12		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
P.O.L.	18.79	...	18.79	21.50	...	21.50	17.39	...	17.39
Cost of fuel etc. and maintenance cost of vehicles	16.11	0.01	16.12	12.44	0.11	12.55	8.85	0.22	9.07
Loans and Advances	...	15.78	15.78	...	18.93	18.93	...	13.89	13.89
Other Administrative Expenses	14.30	...	14.30	10.93	0.02	10.95	9.28	0.01	9.29
Others	6,31.22	3,46.96	9,78.18	4,65.92	34.20	5,00.12	4,56.66	56.06	5,12.72
<b>Gross Expenditure</b>	<b>60,94.88</b>	<b>19,06.91</b>	<b>80,01.79</b>	<b>53,51.75</b>	<b>18,44.91</b>	<b>71,96.66</b>	<b>49,17.07</b>	<b>16,48.21</b>	<b>65,65.28</b>
<b>Deduct Recoveries</b>	<b>1,45.92</b>	<b>30.49</b>	<b>1,76.41</b>	<b>1,38.87</b>	<b>30.30</b>	<b>1,69.17</b>	<b>1,07.84</b>	<b>19.54</b>	<b>1,27.38</b>
<b>Net Expenditure</b>	<b>59,48.96</b>	<b>18,76.42</b>	<b>78,25.38</b>	<b>52,12.88</b>	<b>18,14.61</b>	<b>70,27.49</b>	<b>48,09.23</b>	<b>16,28.67</b>	<b>64,37.90</b>

**Notes to Accounts****1. Summary of Significant Accounting Policies:****(i) Entity and Accounting Period:**

These accounts present the transactions of the Government of Tripura for the period 1 April 2013 to 31 March 2014 and have been compiled from the initial and subsidiary accounts rendered by 5 District Treasuries, 49 Public Works Divisions, 21 Forest Divisions and Advices of the Reserve Bank of India. Delays in monthly rendition of accounts ranged from 1 to 18 days by treasuries, and 1 to 29 days by Public Works and Forest Divisions. However, no accounts have been excluded at the end of the year, while preparing these accounts.

**(ii) Basis of Accounting:**

With the exception of some book adjustments (**Appendix - IA**), the accounts represent the actual cash receipts and disbursements during the account period. Physical Assets, and Financial Assets such as investments etc., are shown at historical cost, i.e., the value at the year of acquisition/purchase. Physical assets are not depreciated or amortized. Losses in physical assets at the end of their life were not expensed or recognized.

The pension liability of the Government, i.e., the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts. During the year, ₹ 6,77.25 crore ( 11.38 per cent of total revenue expenditure) was disbursed as retirement benefits. The State Government has not adopted the New Pension Scheme, which is a defined contribution pension scheme, for its employees except for the officers belonging to All India Services borne on the Tripura cadre.

**(iii) Currency in which Accounts are kept:**

The accounts of Government of Tripura are maintained in Indian Rupees.

**(iv) Form of Accounts:**

Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General, prescribe. The word “form” used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which the transaction are to be classified.

**(v) Classification under Revenue and Capital:**

Revenue expenditure is recurring in nature and is intended to be met from revenue receipts. Capital expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character or of reducing permanent liabilities. However, during the year, the Government incorrectly made budget provision and incurred an amount of ₹ 0.52 crore on “Major Works” under the Revenue Section and ₹ 0.51 crore on “Minor Works” under the Capital Section. Consequently, the Revenue Surplus of the State Government for the financial year 2013-14 was understated by ₹ 0.01 crore.

**(vi) Grants in Aid:**

In terms of the Indian Government Accounting Standards (IGAS) 2 notified by the Government of India, expenditure on Grants-in-Aid is to be classified as Revenue expenditure regardless of end utilization. During 2013-14, however, the State Government made budget provision and classified ₹ 43.65 crore of Grants-in-aid under Capital major heads, overstating the Revenue Surplus to this extent.

**(vii) Status of inclusion of statements/information recommended by the Twelfth Finance Commission:**

To bring greater transparency in accounts and to enable informed decision making, the Twelfth Finance Commission recommended inclusion of eight additional appendices/ information in the Finance Accounts. These have been included as Appendices to the Finance Accounts. No major policy decision was taken by the Government during the year or new schemes proposed in the budget which has implication on future cash flows.

## 2. Quality of accounts:

### (i) Booking under Minor Head 800- 'Other Receipts' and 'Other Expenditure':

Minor Heads 800- 'Other Expenditure/ Other Receipts' are intended to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Heads 800 is to be discouraged, since it renders the accounts opaque. During the year, the State Government classified ₹ 1,13.03 crore in 37 Major Heads of accounts, constituting 1.48 per cent of the total Revenue Receipts ( ₹ 76,50.18 crore), under the Minor Head 800-Other Receipts. Similarly, ₹ 14,04.28 crore in 64 Major Heads of accounts, constituting 18.50 percent of the total revenue and capital expenditure ( ₹ 75,89.69 crore), was classified under Minor Head 800-Other Expenditure. Instances of substantial proportion (50 per cent or more) of the receipts and expenditure classified under Minor Head 800 – Other Receipts/ Other Expenditure are listed in **Appendix - I B and C.**

### (ii) Unadjusted Abstract Contingency (AC) bills:

Drawing and Disbursing Officers are authorized to draw sums of money by preparing Abstract Contingency (AC) bills by debiting Service Heads. As per the Delegation of Financial Powers Rules, Tripura 2011, AC bills should be adjusted through DCC bills within 60 (sixty) days from the date of the drawal of AC bills. The second drawal of the amount should be made only after exhausting the money drawn in previous AC Bills. Prolonged non-submission of DCC bills renders the expenditure under AC bills opaque. Government of Tripura, however, has not followed these guidelines in many cases. Details of AC bills outstanding as on 31 March 2014 are given below:

Year	AC Bills drawn		DCC Bills submitted		Outstanding DCC Bills	
	No. of Bills	Amount	No. of Bills	Amount	No. of Bills	Amount
Up to 2010-11	15,593	84.98	14,833	70.74	760	14.24
2011-12	10,164	1,11.55	8,015	83.62	2,149	27.93
2012-13	9,549	67.38	5,931	48.45	3,618	18.93
2013-14	11,888	97.35	17	2.11	11,871	95.24
<b>Total</b>	<b>47,194</b>	<b>3,61.26</b>	<b>28,796</b>	<b>2,04.92</b>	<b>18,398*</b>	<b>1,56.34*</b>

\* 17,813 AC bills amounting to ₹ 1,46.97 crore were outstanding at the end of July 2014.

Out of the 11,871 outstanding AC bills for the year 2013-14, 8,529 AC bills amounting to ₹ 61.98 crore (65.08 percent of the value of outstanding AC bills drawn during the year) were drawn in March 2014 alone. Of these, 1,066 AC bills amounting to ₹ 23.90 crore ( 25.09 per cent) were drawn during the last week of March, which is indicative of inadequate budgetary control and rush of expenditure in March to avoid lapse of funds.

**(iii) Utilization Certificates (UCs) in respect of Grants-in-Aid given by the Government:**

The General Financial Rules prescribe that Utilization Certificates (UCs) in respect of grants provided for specific purposes should be obtained by the departmental officers from grantees, which, after verification, should be forwarded to the Accountant General within twelve (12) months from the closure of the financial year unless specified otherwise. UCs outstanding beyond the specified periods indicate absence of assurance on utilization of the grants for intended purposes. The position of awaited UCs as on 31 March 2014 is given below:

Year	Number of UCs awaited	Amount ( ₹ in crore )
Up to 2010-11	06	76.75
2011-12	32	36.97
2012-13	516	2,61.79
2013-14*	430	1,58.26
<b>Total</b>	<b>984</b>	<b>5,33.77</b>

(\*Except where the sanction orders state otherwise, utilization certificates in respect of grants disbursed during 2013-14 become due only during 2014-15).

**(iv) Reconciliation of Receipts and Expenditure:**

To exercise effective control of expenditure to keep it within the budget grants and to ensure accuracy of their accounts, all Chief Controlling Officers (CCOs) are required to reconcile the Receipt and Expenditure of the Government with the figures accounted for by the Accountant General. During the year, the CCOs have reconciled the entire receipts of ₹ 76,50.18 crore and the entire expenditure of ₹ 75,89.69 crore.



**(v) Discrepancies in Cash Balance:**

The net difference of ₹ 3.54 crore (Cr.) between the Cash Balance as on 31 March 2014 worked out by the Accountant General and reported by the Reserve Bank of India is mainly due to non reconciliation of figures by the Agency Banks. At the end of June 2014, the net difference has been reduced to ₹ 3.32 crore (Cr.).

**3. Other Items:****(i) Guarantees:**

The State Government extends guarantees on the loans taken from financial institutions by State Government entities like Public Sector entities etc. Guarantees reported in Statement 9 are based on information received from the Finance Department, which is the authority for issuing such guarantees. The Tripura Fiscal Responsibility and Budget Management (FRBM) Act, 2005 limits the amount of annual incremental risk weighted guarantees to 1 per cent of the Gross State Domestic Product (GSDP) of that year, within which, the Government may give guarantee on the security of the Consolidated Fund of the State. The manner by which the Government assigns weights to the loans taken by these entities has not been assessed. During 2013-14, against GSDP of ₹ 2,60,72.57 crore (as assessed by the Directorate of Statistics, Government of Tripura) the State Government gave guarantees (weighted) amounting to ₹ 25.00 crore (constituting 0.10 per cent of the GSDP). The total guarantees (principal plus interest) outstanding as on 31 March 2014 was ₹ 1,87.80 crore. Under Tripura Government Guarantee Redemption Fund Scheme, a guarantee fee of 1 per cent on the fresh guarantees is to be charged to cover the risk of the liabilities which may arise on invocation of the guarantees. Accordingly the State Government received ₹ 0.25 crore on the fresh guarantees of ₹ 25.00 crore given during the year.

**(ii) Reserve Funds:**

There are three Reserve Funds viz. (i) Consolidated Sinking Fund, (ii) State Disaster Response Fund and (iii) Guarantee Redemption Fund. Details of these Funds are available at Statement 18 and 19 of the Finance Accounts. These are described as under:

**(a) Consolidated Sinking Fund (CSF):**

The Consolidated Sinking Fund of the Government of Tripura was created in 1999-2000 for amortization of Government loans. As on 31 March 2014, the CSF had a corpus of ₹ 5,29.21 crore, constituting 6.06 per cent of total liabilities of the State Government of ₹ 87,27.59 crore as on 31 March 2014 and is in tune with the minimum of 3-5 per cent of State liabilities prescribed by the Reserve Bank of India. During 2013-14, the State Government added ₹ 50.00 crore to the Fund which has been invested by the Reserve Bank of India.

**(b) Guarantee Redemption Fund (GRF):**

The State Government constituted a Guarantee Redemption Fund on 12 July 2007, the fund is not being administered by Reserve Bank of India. The balances lying in the Fund have not been invested by the State Government as yet. As on 31 March 2014, an amount of ₹ 1.25 crore was lying in the Fund. Shortfall in collections and consequent contributions to the Fund since inception has not been estimated.

**(c) State Disaster Response Fund (SDRF):**

The State Government constituted the State Disaster Response Fund on 28 May 2011 in terms of the recommendations of the Thirteenth Finance Commission. Under the guidelines of the Fund, the Centre and Special Category States like Tripura are required to contribute to the Fund in the proportion of 90:10. During 2013-14, against the Government of India release of ₹ 30.70 crore ( ₹ 29.70 crore towards SDRF plus ₹ 1.00 crore for capacity building), the State Government contributed as its share, ₹ 2.18 crore (against requirement of ₹ 3.07 crore). Further, out of the total GOI release, only ₹ 19.64 crore has been transferred to the Fund. Hence total short transfer (Central + State share) of ₹ 10.95 crore to the Fund resulted overstatement of Revenue surplus to this extent. After setting off an expenditure of ₹ 3.17 crore in 2013-14 on natural calamities, the balance of ₹ 1,16.88 crore is lying in the Fund as of 31 March 2014. As per the guidelines of the Fund, the unutilized amount is required to be invested in authorized securities with Nationalized Banks. This has not been done. Nor has the Government paid interest on the un-invested balance as is required in the guidelines pertaining to interest bearing funds. Consequently, the Revenue Surplus of the State has been overstated by ₹ 7.37 crore (estimated at 7.5 per cent of interest applicable to Ways and Means Advance on balance of ₹ 98.23 crore as on 1 April 2013).

**(iii) Suspense and Remittances:**

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under major suspense heads for the last three years is given in **Appendix - ID**.

**(iv) Unspent balances in the accounts of the implementing agencies:**

The State Government provides funds to State/ district level autonomous bodies and authorities, societies, non-governmental organizations, etc., for implementation of Centrally Sponsored Schemes (State share) and State Schemes. Since the funds are generally not being spent fully by the implementing agencies in the same financial year, there remain unspent balances in the bank accounts of these implementing agencies. The aggregate amount of the unspent balances in the accounts of the implementing agencies kept outside Government accounts (in bank accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts is therefore, not final to that extent.

**(v) Loans and Advances:**

Annexure A to Appendix-VIII depicts details of Loans and Advances as required under the Indian Government Accounting Standards (IGAS) 3 notified by the Government of India. The information is incomplete, since detailed information of overdue principal and interest in respect of Loans and Advances where the accounts are maintained by the State Government has not been furnished by the State Government. The State Government has accepted the balances as on 31 March 2014, as estimated by the Accountant General (A&E), including actual figures in respect of individual loanee accounts which are maintained by the Accountant General (A&E).

**(vi) Balances in Current Deposit and Savings Bank Accounts:**

Rule 290 of the Central Treasury Rules adopted by the Government of Tripura states: “No money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants”. Contrary to these instructions, the Government of Tripura, had, in July 2005, ordered the treasuries to pass bills and transfer funds to current and savings bank accounts

maintained by various Drawing and Disbursing Officers (DDOs), despite repeated requests of the Accountant General (A&E) to the State Finance Department to desist, and close the accounts. As on 31 March 2014, an amount of ₹ 82.13 crore was lying unspent in the bank accounts of DDOs (as per information received from the State Government), thereby understating the cash balances.

**(vii) Disclosures under the Tripura Fiscal Responsibility and Budget Management Rules framed under the Tripura Fiscal Responsibility and Budget Management (FRBM) Act, 2005:**

The position of the State Government disclosures under the Tripura FRBM Rules and as also reflected in the accounts is given below:

Sl. No.	Targets	Achievements during the year as per the accounts
1.	Maintain revenue surplus during the award period of 2011-12 to 2014-15.	The Government of Tripura had maintained Revenue Surplus of ₹ 16,67.67 crore in 2011-12, ₹ 18,37.42 in 2012-13 and ₹ 17,01.22 crore in 2013-14.
2.	Reduce fiscal deficit to 3 per cent of GSDP or less during 2011-12 to 2014-15 of the award period.	The Government of Tripura had maintained Fiscal Surplus of 1.30, 1.52 and 0.18 per cent for the year 2011-12, 2012-13 and 2013-14 respectively.
3.	Debt stock not exceeding 40 per cent of GSDP.	The total outstanding debt of the State including reserves and deposits ( ₹ 87,27.59 crore) was 33.47 per cent of GSDP of ₹ 2,60,72.57 crore for 2013-14*.

\* Quick GSDP estimates of the Directorate of Statistics, Government of Tripura, Agartala.

**(viii) Releases of Central Share and matching State Share for implementation of various Major Plan Schemes:**

During 2013-14, the State Government achieved Revenue Surplus of ₹ 17,01.22 crore. This surplus was achieved against the backdrop of under spending of Central grants on Central and State Plan schemes. While Government of India released ₹ 35,48.88 crore towards Central and State Plan schemes in 2013-14, the State Government spent only ₹ 30,46.89 crore against these schemes during the year, resulting in overstatement in Revenue Surplus of ₹ 5,01.99 crore. However, this under spending is to be viewed against the fact that ₹ 4,54.76 crore was received only in March 2014 (of which ₹ 89.28 crore was received during the last week of March 2014). The share that the State Government was required to contribute to these schemes has not been estimated, but any under spending on this account would result in further overstatement of the Revenue Surplus.

**(ix) Fiscal position:**

During 2013-14, as per the accounts, the State Government achieved Fiscal Surplus of ₹ 45.67 crore. Despite this surplus, the State Government resorted to net open market borrowings of ₹ 6,11.11 crore (at interest rates ranging from 6.00 to 7.99 per cent) resulting in overall surplus inflow under debt which was partially offset by ₹ 44.04 crore towards repayment of Central Loans. Further, cash inflow under Public Account was ₹ 4,59.96 crore. The entire fiscal surplus along with surplus out of open market borrowings and public account was invested in 14 day treasury bills of the Reserve Bank of India ( ₹ 11,55.18 crore) at interest rates of 5.00 per cent. This excess investment was reflected as excess of drawal of cash balance to the tune of ₹ 82.48 crore, leading to a negative cash balance in the accounts.

**(x) Non credit of Central Road Fund to Deposit Head:**

As per accounting rules, grants received towards Central Road Fund (CRF) are initially credited to Major Head 1601- Grants-in-aid from Central Government. Thereafter, the amount so received is to be transferred by the State Government to the Deposit Head (under Major Head 8449-Other Deposits, 103- Subventions from Central Road Fund) and the expenditure on works under the Central Road Fund are to be met from the Deposit Head. The State Government, however, does not follow this procedure, and does not transfer any amount to the Fund. Consequently, any shortfall in expenditure leads to increase in the Revenue Surplus. Up to 31 March 2014, the State Government has received ₹ 26.62 crore towards Central Road Fund in different years (₹3.79 crore in 2013-14). Out of that an expenditure of ₹ 14.68 crore (₹5.30 crore in 2013-14) was incurred by the State Government.

**(xi) Write off of Central Loans:**

In furtherance of the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 February 2012, wrote off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010 towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Government to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. In respect of the Government of Tripura, the outstanding balances against those Ministries were ₹ 19.53 crore as on 31 March 2010. During the year 2010-11, 2011-12 and 2012-13, an amount of ₹ 6.93 crore (₹ 2.79 crore Principal and ₹ 4.14 crore Interest ) was repaid. The balance Principal amount of ₹ 16.74 crore (₹ 19.53 - ₹ 2.79 ) as shown in the table below was written-off by the State Government during the FY 2013-14. The Ministry of Finance has so far adjusted ₹ 2.66 crore ( ₹ 0.83 – Principal and

₹ 1.83 – Interest ) (vide letter dated 14 June 2013 and dated 7 May 2014) against repayment as mentioned above. The balance ₹ 4.27 crore ( ₹ 1.96 – Principal and ₹ 2.31 – Interest ) is pending adjustment and has resulted in overstatement of the Public Debt of the Government to this extent.

**Written-off of amount during 2013-14**

<b>Sl. No.</b>	<b>Ministry</b>	<b>Amount ( ₹ in crore )</b>
1	Ministry of Urban Development	0.56
2	Ministry of Power	0.37
3	Ministry of Road Transport and Highways	0.29
4	Ministry of Agriculture and Co-operation	14.43
5	Ministry of Water Resources	1.09
<b>Total</b>		<b>16.74</b>

**(xii) Impact of incorrect booking on Revenue Surplus:**

The impact on revenue of the State Government consequent to the budgeting and booking under incorrect expenditure/receipt and revenue heads (details in preceding paragraphs) is given below:

Sl. No.	Item	Impact on Revenue Surplus	
		Overstatement	Understatement
1(v)	Major works booked under Revenue section instead of Capital		₹ 0.52 crore
1(v)	Minor works booked under Capital Section instead of Revenue	₹ 0.51 crore	
1(vi)	Grant-in-aid booked under Capital section instead of Revenue	₹ 43.65 crore	
3(ii)(c)	Non-credit of interest on un-invested SDRF	₹ 7.37 crore	
3(ii)(c)	Less transfer to the State Disaster Response Fund	₹ 10.95 crore	
3(viii)	Under utilization of Central Grants for Central and State Plan Schemes	₹ 5,01.99 crore	
<b>Total:</b>		<b>₹ 5,64.47 crore</b>	<b>₹ 0.52 crore</b>

Consequently, the Revenue Surplus of ₹ 17,01.22 crore is overstated in the accounts to the extent of ₹ 5,63.95 crore, leaving actual Revenue Surplus of ₹ 11,37.27 crore.



**Appendix - I****A. Statement of Periodical /Other Adjustments**

(Refer para 1(ii) of Notes to Accounts)

**(₹ in crore)**

Sl. No.	Book Adjustment	Head of Account		Amount	Remarks
		From	To		
1.	Annual adjustment of interest on GPF	2049	8009	2,14.37	Interest on GPF (Including Group 'D')
2.	Appropriation for reduction or avoidance of debt	2048	8222	50.00	Investment in Sinking Fund

**Appendix – I – Contd.****B. Statement of Major Head wise Receipts booked under Minor Head****800 – Other Receipts**

(Refer para 2(i) of Notes to Accounts)

(₹ in crore)

<b>Sl. No.</b>	<b>Major Head</b>		<b>Receipts under Minor Head 800</b>	<b>Total Receipts</b>	<b>Percentage</b>
1	0852	Industries	59.91	59.91	100.00
2	0075	Miscellaneous General Services	21.24	21.24	100.00
3	0022	Taxes on Agricultural Income	0.83	0.83	100.00
4	1075	Other Transport Services	0.49	0.49	100.00
5	0235	Social Security and Welfare	0.32	0.32	100.00
6	0220	Information and Publicity	0.20	0.20	100.00
7	1456	Civil Supplies	0.17	0.17	100.00
8	0059	Public Works	8.42	8.54	98.59
9	0210	Medical and Public Health	2.38	2.84	83.80
10	0029	Land Revenue	4.99	8.07	61.83
11	0406	Forestry and Wild Life	4.36	7.69	56.70
12	0070	Other Administrative Services	2.43	4.52	53.76

**Appendix – I – Contd.****C. Statement of Major Head wise expenditure booked under Minor Head****800 – Other Expenditure**

(Refer para 2(i) of Notes to Accounts)

			(₹ in crore)		
Sl. No.	Major Head		Expenditure Under Minor Head 800	Total Expenditure	Percentage
1	4070	Capital Outlay on Other Administrative Services	1,41.37	1,41.37	100.00
2	4875	Capital Outlay on Other Industries	14.70	14.70	100.00
3	2875	Other Industries	13.99	13.99	100.00
4	4701	Capital Outlay on Minor Irrigation	8.57	8.57	100.00
5	2216	Housing	2.46	2.46	100.00
6	4250	Capital Outlay on Other Social Services	2.22	2.22	100.00
7	5475	Capital Outlay on other General Economic Services	1.78	1.78	100.00
8	3435	Ecology and Environment	0.83	0.83	100.00
9	4055	Capital Outlay on Police	2.88	2.88	100.00
10	4711	Capital Outlay on Flood Control Projects	9.57	9.58	99.90
11	3055	Road Transport	13.50	13.86	97.40
12	2801	Power	40.00	41.63	96.08
13	4552	Capital Outlay on North Eastern areas	78.52	83.81	93.69

**Appendix – I – Contd.****C. Statement of Major Head wise expenditure booked under Minor Head****800 – Other Expenditure**

(Refer para 2(i) of Notes to Accounts)

Sl. No.	Major Head		Expenditure Under Minor Head 800	Total Expenditure	(₹ in crore) Percentage
14	4215	Capital Outlay on Water Supply and Sanitation	2,52.99	2,73.10	92.64
15	5054	Capital Outlay on Roads and Bridges	2,73.00	3,15.77	86.46
16	4406	Capital Outlay on Forestry and Wild Life	40.21	51.06	78.75
17	4801	Capital Outlay on Power Projects	47.98	61.54	77.97
18	5055	Capital Outlay on Road Transport	34.09	48.27	70.62
19	3054	Roads and Bridges	1,45.59	2,13.21	68.28
20	3425	Other Scientific Research	2.62	4.23	61.94

**Appendix – I – Contd.****D. Statement of outstanding balances under Minor Head below Major****Head 8658 – Suspense Accounts**

(Refer para 3(iii) of Notes to Accounts)

(₹ in crore)

Name of Minor Head	2011-12		2012-13		2013-14		Remarks
101- PAO Suspense	Dr	Cr	Dr	Cr	Dr	Cr	₹ 0.59 crore as on 31-03-2014 is receivable by the State Government mainly from other CPAOs, in New Delhi towards reimbursement of Pension.
	0.37	0.13	0.83	0.13	0.59	...	
Net	Dr. 0.24		Dr. 0.70		Dr. 0.59		
102 - Suspense Account ( Civil )	0.06	...	2.21	...	0.08	0.28	₹ 0.20 crore as on 31-03-2014 could not be taken into account due to non-receipt of vouchers and receipt schedules from outside accounting Circles through Inter State Suspense Account. The said amount has been cleared at the end of June 2014.
Net	Dr. 0.06		Dr. 2.21		Dr. 0.20		
107- Cash Settlement Suspense Account	1,71.10	60.49	1,64.83	36.09	1,96.80	61.68	
Net	Dr. 1,10.61		Dr. 1,28.74		Dr. 1,35.12		₹ 1,35.12 crore as on 31-03-2014 due to non-clearance of suspense by PWD Divisions of the State Government.
110- Reserve Bank Suspense - Central Accounts Office	...	...	...	...	12.04	...	
Net	...		...		Dr. 12.04		₹ 12.04 crore as on 31-03-2014 was due to non-clearance of suspense by the State Government in connection with Externally Aided Projects.
112- Tax Deducted at Source (TDS) Suspense	3.13	13.76	...	11.98	...	8.27	
Net	Cr. 10.63		Cr. 11.98		Cr. 8.27		
113- Provident Fund Suspense	...	...	...	0.05	...	0.05	
Net	...		Cr. 0.05		Cr. 0.05		

**Appendix – I – Concl'd.****D. Statement of outstanding balances under Minor Head below Major****Head 8658 – Suspense Accounts**

(Refer para 3(iii) of Notes to Accounts)

(₹ in crore)

Name of Minor Head	2011-12		2012-13		2013-14		Remarks
123- A.I.S. Officers' Group Insurance Scheme	0.01	0.17	0.03	0.19	0.02	0.24	₹ 0.22 crore as on 31-03-2014 is payable by the state government to the CPAO, New Delhi.
Net	Cr. 0.16		Cr. 0.16		Cr. 0.22		
129- Material Purchase settlement suspense account	...	0.80	...	0.80	...	0.80	
Net	Cr. 0.80		Cr. 0.80		Cr. 0.80		

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