

**Report of the
Comptroller and Auditor General of India
on
State Finances
for the year 2015-16**



GOVERNMENT OF TRIPURA
Report No. 2 of 2016

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Preface

1. This Report has been prepared for submission to the Governor under Article 151 of the Constitution.
2. Chapters I and II of this Report contain audit findings on matters arising from examination of Finance Accounts and Appropriation Accounts respectively of the State Government for the year ended 31 March 2016. Information has been obtained from the Government of Tripura, wherever necessary.
3. Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives issued during the current year.
4. The Report containing the findings of performance audit and compliance audit in various departments, audit of Statutory Corporations, Boards, Government Companies and Revenue Receipts are presented separately.

EXECUTIVE SUMMARY

Executive Summary

Background

This Report on the Finances of the Government of Tripura is being brought out with a view to assess the financial performance of the State during the year 2015-16. The aim of this Report is to provide the State Government with timely inputs based on actual data so that there is a better insight into both well performing as well as ill performing schemes/programmes of the Government. In order to give a perspective to the analysis, an effort has been made to compare the achievements with the targets envisaged by the State Government in Fiscal Responsibility and Budget Management Act, 2005 as well as in the Budget Estimates of 2015-16. A comparison has been made to see whether the State had given adequate fiscal priority to developmental expenditure and whether the expenditure had been effectively absorbed by the intended beneficiaries.

The Report

Based on the audited accounts of the Government of Tripura for the year ended 31 March 2016, this Report provides an analytical review of the Annual Accounts of the State Government. The Report is structured in three Chapters.

Chapter-I is based on the audit of Finance Accounts and makes an assessment of the Government of Tripura's fiscal position as on 31 March 2016. It provides an insight into trends in committed expenditure and borrowing pattern besides a brief account of Central funds transferred directly to the State implementing agencies through off-budget route.

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

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

Audit findings and recommendations

Position of key fiscal parameters

The fiscal position of the State viewed in terms of key fiscal parameters – Revenue Surplus, Fiscal Deficit, Primary Deficit, etc. showed that the State had maintained Revenue Surplus during 2011-12 to 2015-16 but could maintain the Primary Surplus only during 2011-12 to 2013-14 which then turned to Primary Deficit from ₹ 367.35 crore in 2014-15 to ₹ 921.06 crore in 2015-16. During the current year, Revenue Surplus of the State decreased as compared to the previous year by ₹ 238.55 crore.

There was a Fiscal Deficit of ₹ 1,650.45 crore during 2015-16 as compared to ₹ 1,049.03 crore in 2014-15 which was an increase of 57 *per cent*.

Revenue Receipts

During the year 2015-16, ₹ 7,831.89 crore (83 *per cent*) of the total revenue was from Government of India, of which State Share of Central Taxes was ₹ 3,266.02 crore (35 *per cent*) and Grants-in-aid was ₹ 4,565.87 crore (48 *per cent*). The Tax Revenue of the State was ₹ 1,332.25 crore and constituted 14 *per cent* of the total revenue receipts. The Tax Revenue during 2015-16 remained below the normative assessment of ₹ 1,662.00 crore made by the XIV Finance Commission (XIV FC) for the State but it had remained above the State's own projections of ₹ 1,322.40 crore in Revised Estimate. The Non-tax Revenue was ₹ 262.60 crore which constituted 3 *per cent* of the Revenue Receipts (₹ 9,426.74 crore) which was below the projection made by the XIV FC (₹ 360.00 crore) and was also below the estimates made by the State (₹ 284.08 crore) for the year.

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

Expenditure of the State Government

During the year 2015-16, the Revenue Expenditure increased to ₹ 7,868.47 crore (71 *per cent* of the total expenditure) from ₹ 7,442.91 crore in 2014-15 recording a growth of 5.72 *per cent* over the previous year. Capital Expenditure in 2015-16 increased by ₹ 355.73 crore (12.56 *per cent*) over the previous year which as a percentage of total expenditure during the year was 29 *per cent*.

During the year 2015-16, the Development Expenditure (₹ 7,687.68 crore) increased by 8 *per cent* over the previous year and constituted about 69.39 *per cent* of the total expenditure. The relative share of the Revenue Development Expenditure was 41.75 *per cent* of the total expenditure while the share in respect of Capital Development Expenditure was only 27.64 *per cent*.

During the year 2015-16, Non-plan Revenue Expenditure (NPRE) on Salaries was ₹ 3,059.91 crore. NPRE on Salary component during 2015-16 was higher by ₹ 383.23 crore (14 *per cent*) as compared to the previous year.

Fiscal Correction Path

The Fiscal Deficit as percentage of Gross State Domestic Product (GSDP) of the State during 2015-16 stood at 4.97 *per cent* of GSDP against the target of Fiscal Deficit of 3.00 *per cent* as projected in the Tripura Fiscal Responsibility and Budget Management Act, 2005 for the year 2015-16.

Fiscal Liabilities

The percentage of outstanding liabilities to GSDP during 2015-16 was 31.32, which was lower than the projection (35 *per cent*) in the Medium Term Fiscal Policy Statement and the projection made by the XIV FC. During 2015-16, Interest Receipts as percentage of outstanding Loans and Advances by the Government was 1.58 *per cent* whereas interest paid by the Government as a percentage of outstanding liabilities was 12.95 *per cent*.

Investment and Returns

Investment of Government money in Government Companies and Statutory Corporations was increasing year after year and stood at ₹ 1,355.70 crore at the end of 31 March 2016 against ₹ 1,303.73 crore at the end of 31 March 2015. The average rate of interest on Government borrowings was 12.95 *per cent* during the year 2015-16.

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

Financial Management and Budgetary Control

The overall savings of ₹ 4,890.37 crore was the result of saving of ₹ 4,915.35 crore in 61 Grants/Appropriations offset by excess of ₹ 24.98 crore in five Grants/Appropriations. The excess expenditure over provision during 2011-12 to 2014-15 of ₹ 161.37 crore increased by ₹ 24.98 crore to ₹ 186.35 crore in 2015-16. This excess requires regularisation by the Legislature under Article 205 of the Constitution of India. Rush of expenditure was also observed at the end of the year 2015-16. In respect of 16 controlling officers, more than 50 *per cent* of the total expenditure during the year was incurred in the last month of the financial year. In 98 cases, there were savings of more than ₹ 20 lakh each. There were substantial savings of more than ₹ 25 lakh in 11 Grants under revenue account but more than 50 *per cent* of the same were not surrendered till the end of the year. The Abstract Contingent (AC) Bills were not adjusted for long periods thereby inviting the risk of fraud and misappropriation.

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

Financial Reporting

Reconciliation of the Government receipts and expenditure was done with that of expenditure booked in the books of the Accountant General (Accounts and Entitlement) by all the Controlling Officers during 2015-16.

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

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



CHAPTER I: FINANCES OF THE STATE GOVERNMENT

Profile of State

The State of Tripura is located in the North Eastern Region of India. It is the third smallest State of the country in terms of geographical area (10,491.69 sq. km) and second most populous State after Assam of North East India. The State is categorised as a Special Category State on account of which certain special privileges are given by Government of India (GoI) viz. 90 per cent grants and 10 per cent State share against 70 per cent grants and 30 per cent State share to General Category States in all the Centrally Sponsored Schemes (CSS). The State stands 18th in terms of population density in the country. As indicated in **Appendix - 1.1 (Part-D)** the State's population increased from 31.99 lakh (2001) to 36.74 lakh (2011) recording a decadal growth rate of 14.85 per cent and 10.98 per cent growth during 2006 to 2015 from population of 34 lakh to 38 lakh during the period. The State's literacy rate increased from 73.20 per cent (as per 2001 census) to 87.22 per cent against the All India Average of 73.00 per cent (as per 2011 census). The per capita income of the State was ₹ 87,133 in 2015-16 while it was ₹ 31,801 in 2006-07 recording a Compound Annual Growth Rate of 11.85 per cent during 2006-07 to 2015-16.

Gross State Domestic Product

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

Annual growth rate of GDP and GSDP at factor cost at current prices

Year	2011-12	2012-13	2013-14	2014-15	2015-16
India's GDP (₹ in crore)*	87,36,039	99,51,344	1,12,72,764	1,24,88,205	1,35,76,086
Growth rate of GDP (percentage)	- [@]	13.91	13.28	10.78	8.71
State's GSDP (₹ in crore) [#]	19,208	21,663	25,593	29,667	33,189 (A)
Growth rate of GSDP	- [@]	12.78	18.14	15.92	11.87

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

[#] Quarterly review report of the State Finance Minister for the third Quarter 2015-16 and the Directorate of Economic & Statistics, Government of Tripura. (A) Advance Estimate.

[@] Growth rate of GDP and GSDP not indicated, since comparison with the year 2010-11 could not be made as the base year has been revised to 2011-12.

1.1 Introduction

1.1.1 Summary of Fiscal Transactions in 2015-16

Table 1.1 presents the summary of the State Government's fiscal transactions while Appendix - 1.2 provides details of receipts and disbursements as well as the overall fiscal position during the current year (2015-16) *vis-à-vis* the previous year (2014-15).

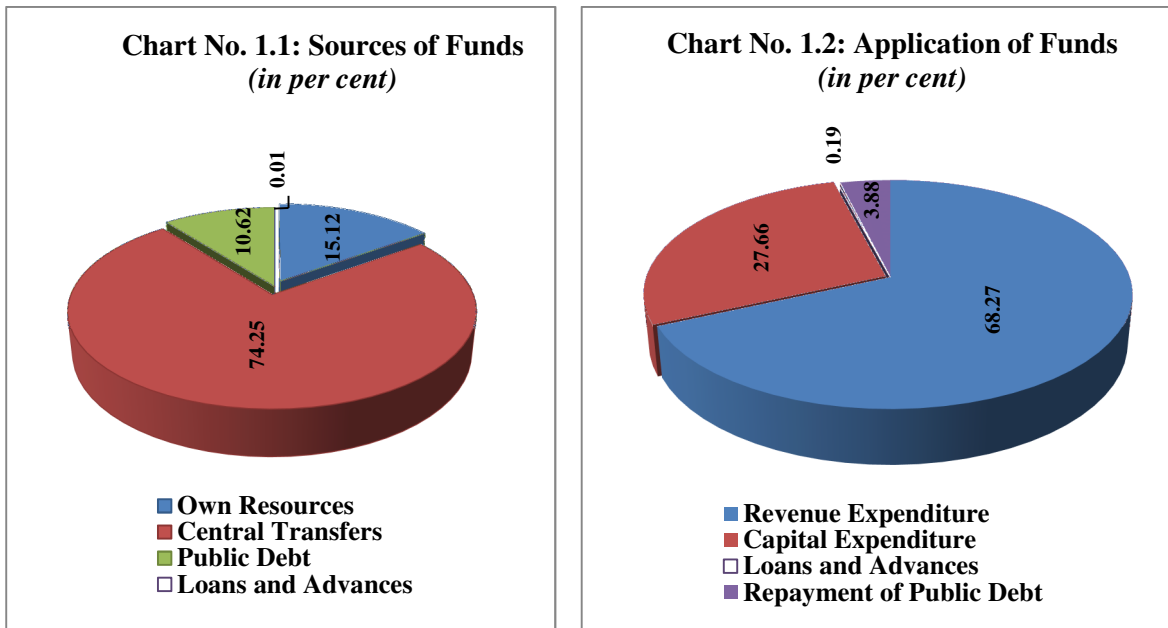
Table No. 1.1: Summary of Fiscal operations in 2015-16

(₹ in crore)

Receipts			Disbursements				
Particulars	2014-15	2015-16	Particulars	2014-15	2015-16		
Section-A: Revenue					Non-plan	Plan	Total
Revenue Receipts	9,239.73	9,426.74	Revenue Expenditure	7,442.91	6,001.95	1,866.52	7,868.47
Tax Revenue	1,174.26	1,332.25	General Services	2,676.01	3,032.57	12.61	3,045.18
Non-tax Revenue	195.64	262.60	Social Services	3,184.34	1,803.39	1,507.50	3,310.89
State's Share of Union Taxes and Duties	1,730.13	3,266.02	Economic Services	1,402.74	968.06	346.41	1314.47
Grants-in-aid from GoI	6,139.70	4,565.87	Grants-in-aid and Contributions	179.82	197.93	0.00	197.93
Section-B: Capital and Others							
Misc. Capital Receipts	0.00	0.00	Capital Outlay	2,832.29	11.71	3,176.31	3,188.02
Recoveries of Loans and Advances	2.18	1.14	Loans and Advances Disbursed	15.74	1.15	20.69	21.84
Public Debt Receipts	537.27	1,119.79	Repayment of Public Debt	300.00	447.29	0.00	447.29
Contingency Fund	0.00	0.00	Contingency Fund	0.00	0.00	0.00	0.00
Public Account Receipts	2,985.73	3324.03	Public Account Disbursements	2,580.42	0.00	0.00	2,964.47
Opening Cash Balance	3,787.19	3,380.74	Closing Cash Balance	3,380.74	0.00	0.00	2,762.35
Total:	16,552.10	17,252.44	Total:	16,552.10			17,252.44

Source: Finance Accounts

Sources and application of the consolidated fund during the year 2015-16 are given in **Chart No. 1.1** and **Chart No. 1.2** respectively.



The following are the major changes in fiscal transactions during the year 2015-16:-

Revenue Receipts	<ul style="list-style-type: none"> ➤ Revenue Receipts increased by 2.02 per cent ➤ Tax Revenue increased by 13.45 per cent ➤ State's Share of Union Taxes and Duties increased by 88.77 per cent ➤ Grants-in-aid from GoI decreased by 25.63 per cent ➤ Overall central transfer decreased by 0.48 per cent
Revenue Expenditure	<ul style="list-style-type: none"> ➤ Revenue Expenditure increased by 5.72 per cent ➤ Revenue Expenditure on General Services increased by 13.80 per cent ➤ Revenue Expenditure on Social Services increased by 3.97 per cent ➤ Revenue Expenditure on Economic Services decreased by 6.29 per cent ➤ Grants in-aid increased by 10.07 per cent
Capital Expenditure	<ul style="list-style-type: none"> ➤ Capital Expenditure increased by 12.56 per cent ➤ Capital Expenditure on General Services decreased by 55.91 per cent ➤ Capital Expenditure on Social Services decreased by 16.68 per cent ➤ Capital Expenditure on Economic Services increased by 41.13 per cent
Loans and Advances	<ul style="list-style-type: none"> ➤ Disbursement of Loans and Advances increased by 38.75 per cent ➤ Recoveries of Loans and Advances decreased by 47.71 per cent
Public Debt	<ul style="list-style-type: none"> ➤ Public Debt Receipts increased by 108.42 per cent ➤ Repayment of Public Debt increased by 49.10 per cent

1.1.2 Review of the Fiscal Situation

Tripura Fiscal Responsibility and Budget Management Act, 2005

As per recommendations of the XIII Finance Commission (XIII FC), State Government had amended the Tripura Fiscal Responsibility and Budget Management (TFRBM) Act and had revised the Medium Term Fiscal Policy Statement (MTFPS) targets since 2010-11 for the XIII FC award period (2014-15).

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

Table No. 1.2: Trends in major fiscal variations *vis-à-vis* projections for 2015-16

Fiscal variables	2015-16			
	XIV FC targets for the State	Targets as prescribed in TFRBM Act	Projections made in MTFPS	Achievement
Revenue Deficit (-)/Surplus (+) (₹ in crore)	To maintain Revenue surplus			1,558.27
Fiscal Deficit(-)/Surplus (+) to GSDP ratio (in per cent)	(-) 3.25	(-) 3.25	(-) 3.25	(-) 4.97
Ratio of outstanding debt to GSDP (in per cent)	35.00	35.00	35.00	31.32

Source: XIV FC, MTFPS, Finance Accounts.

The State has maintained Revenue Surplus during the current year 2015-16. The State Government was not able to achieve the Fiscal Deficit-GSDP ratio of 3.25 *per cent* set in the TFRBM Act and MTFPS. The Debt-GSDP ratio has also been maintained within the target of 35 *per cent* as prescribed in TFRBM Act and MTFPS and also projection made by XIV FC for the year 2015-16 for the State.

During the year 2015-16, Fiscal Deficit stood at ₹ 1,650.45 crore as against the deficit of ₹ 1,049.03 crore in 2014-15.

1.1.3 Budget Estimates and Actual

The Budget Estimates of the State Government provides an estimate of Revenue Receipts and Expenditure thereof for a particular financial year. Government has set various parameters to come out with these estimates based on past experience on various fiscal variables. The projected estimates are important as they guide the State Government's fiscal policy for a financial year. The accuracy in the estimates of receipt and expenditure reflects the fiscal marksmanship and effective implementation of fiscal policies for the overall socio-economic development of the State. Deviation from the estimates on the other hand indicates poor planning and implementation of fiscal objectives. The following table shows the Budget Estimates and Actual for selected parameters.

Table No. 1.3: Budget and Actual of selected fiscal parameters (2015-16)*(₹ in crore)*

Sl. No.	Particulars	Revised Estimates	Actual
1	Tax Revenue	1,322.40	1,332.25
2	Non-tax Revenue	284.08	262.60
3	State's Share of Union Taxes and Duties	3,436.79	3,266.02
4	Capital Receipts (Borrowings)	1,090.00	1,119.79
5	Revenue Expenditure	8,546.32	7,868.47
6	Capital Expenditure	4,446.78	3,188.02
7	Revenue Deficit (-)/Surplus (+)	2274.78	1,558.27
8	Fiscal Surplus (+)/Deficit (-)	(-) 1,715.42	(-) 1,650.45
9	Primary Deficit (-)/Surplus (+)	(-) 873.81	(-) 921.06

It was seen that the collection of State's Tax Revenue during the year 2015-16 was achieved while State's Non-tax Revenue slipped by 7.56 per cent during the year due to less collection from General Education by 67 per cent as compared to previous year. Borrowings from Public Debt during the year 2015-16 was higher than the Budget Estimates by ₹ 29.79 crore. However, Revenue Expenditure was lower by ₹ 677.85 crore (7.93 per cent) than the estimates made for the year. There was a shortfall of ₹ 1,258.76 crore (28.31 per cent) in Capital Expenditure against the Revised Estimates. The actual Fiscal Deficit during the year stood at ₹ 1,650.45 crore against the Revised Estimates of ₹ 1,715.42 crore.

Mode of Financing Fiscal Deficit

According to the Budget at a Glance 2015-16, the Fiscal Deficit for 2015-16 was anticipated to be ₹ 1,937.82 crore. The Finance Minister stated in the Budget Speech (2015-16) that this deficit would be met by means of implementing austerity measures and mobilising additional revenue and by means of better tax compliance during the year. The Fiscal Deficit for the year 2015-16, however, was projected in the Revised Estimates as ₹ 1,715.42 crore but the actual deficit was ₹ 1,650.45 crore due to less Capital Expenditure against the Budget Estimates.

1.1.4 Gender Budget

In order to create a positive environment through economic and social policies for development of women and children to enable them to realise their full potential and to ensure equal rights and opportunities to them in their social and economic life and for their protection, the State Government introduced Gender Budget with ₹ 149.82 crore in the year 2005-06 out of total budget of ₹ 3,689.15 crore for the year. The State Government allocates funds for women fully or partly on schemes within the overall budget. An amount of ₹ 1,239.52 crore (29 per cent) was allocated to 18 departments in the Revised Estimates for the year 2015-16, out of total plan outlay of ₹ 4,298.57 crore.

Scrutiny of budget records revealed that out of total provision for plan outlay, 13 to 29 *per cent* was allocated for women during 2011-12 to 2015-16 of which the financial achievement ranged between 47 and 71 *per cent*. Details are given in table below:

Table No. 1.4: Provision and achievement of Gender Budget during 2011-16

(₹ in crore)

Year	Total budget for plan outlay	Provision for gender budget (percentage of total plan provision)	Financial achievement (percentage of achievement)
2011-12	1,302.36	304.64 (23)	142.86 (47)
2012-13	1,864.55	421.44 (23)	289.93 (69)
2013-14	2,039.96	360.25 (18)	254.56 (71)
2014-15	4,326.02	551.71 (13)	336.63 (61)
2015-16	4,298.57	1,239.52 (29)	734.40 (59)

Analysis of the plan outlay and financial achievement of the various departments under Gender Budget revealed that during 2015-16, the achievement in respect of Secondary Education was 86 *per cent* followed by 83 *per cent* in the Rural Development Department. The financial achievement for the Gender Budget in respect of Urban Development Department was 100 *per cent* during the year 2015-16.

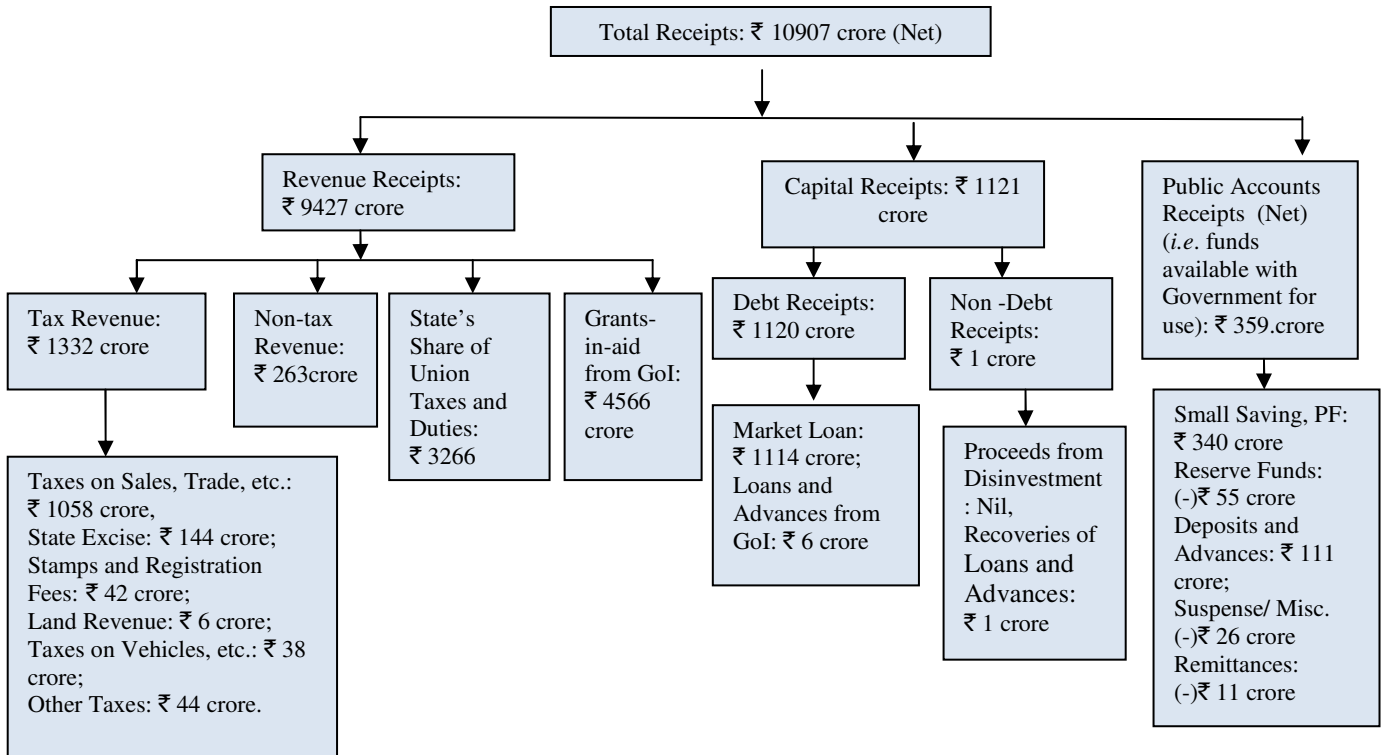
1.2 Resources of the State

1.2.1 Resources of the State as per the Annual Finance Accounts

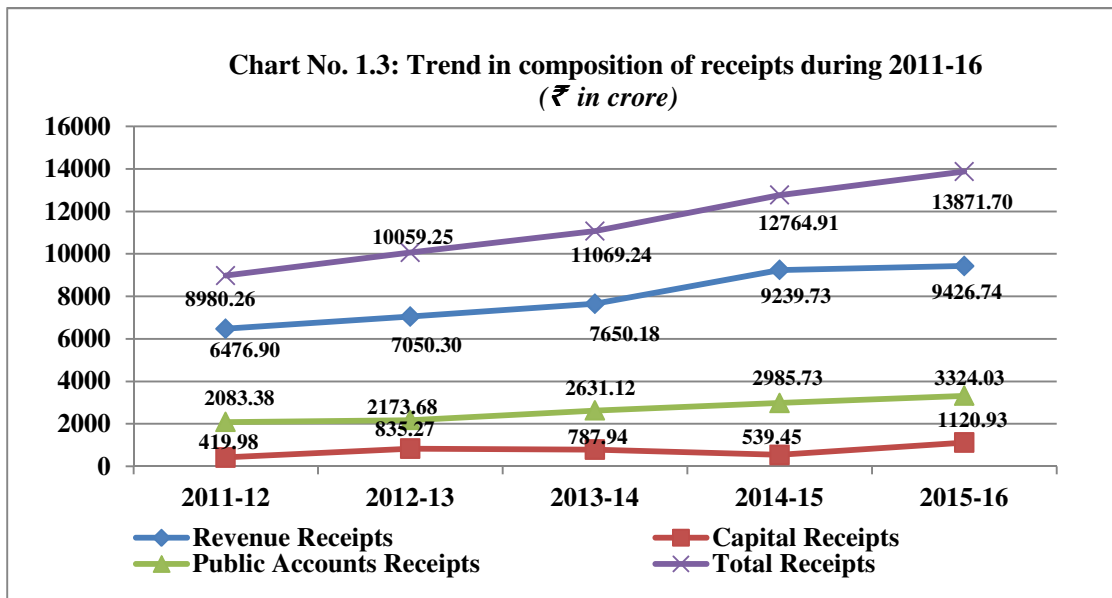
Revenue and Capital are the two streams of receipts that constitute the resources of the State Government. Revenue Receipts consist of Tax Revenues, Non-tax Revenues, State's share of Union Taxes and Duties and Grants-in-aid from GoI. Capital Receipts comprises of Miscellaneous Capital Receipts such as proceeds from Disinvestments, Recoveries of Loans and Advances, Debt Receipts from internal sources (Market Loans, Borrowings from Financial Institutions/Commercial Banks) and Loans and Advances from GoI. Besides, the funds available in the Public Accounts after disbursement is also utilised by the Government to finance its requirement. **Table No. 1.1** and **Appendix - 1.2** presents the receipts and disbursements of the State during the current year as recorded in its Annual Finance Accounts while **Chart No. 1.1** depicts the percentage of fund receipts from various components during 2015-16.

Following flowchart shows the components and sub-components of resources of the State during 2015-16:

Resources of the State during 2015-16



The trend in composition of receipts during 2011-16 is detailed in the chart below:



Revenue Receipts of the State increased from ₹ 6,476.90 crore in 2011-12 to ₹ 9,426.74 crore in 2015-16 which represented an increase of about 45.54 per cent over a period of five years. The contribution of Tax Revenue, Non-Tax Revenue, State's Share of Union Taxes and Duties and Grants-in-aid from GoI to the total

Revenue Receipts during 2015-16 were 14.13 per cent, 2.79 per cent, 34.65 per cent and 48.43 per cent respectively.

On the other hand, though the Capital Receipts inclusive of recoveries from Loans and Advances of the State had increased from ₹ 539.45 crore in 2014-15 to ₹ 1,120.93 crore in 2015-16, there have been fluctuation in the trendline over the last five years due to increase and decrease in Public Debt Receipts during the period. The increase in 2015-16 was mainly due to more borrowing from the market during the year as compared to the previous year.

1.2.2 Funds transferred to State Implementing Agencies outside the State Budget

As per GoI decision all assistance to CSS and Additional Central Assistance (ACA) under various schemes would be released directly to the State Government and not to the State Implementing Agencies and hence these funds would be routed through the State budget from the year 2015-16 onwards. But as per records of the Public Financial Management System (PFMS) portal of Controller General of Accounts, it was seen that an approximate amount of ₹ 121.22 crore under 38 schemes (**Appendix - 1.3**) was released directly to the State Implementing Agencies and the Non-Government Organisations during the year which were not routed through the budget of the State Government.

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

(₹ in crore)

Particulars	Funds transferred				
	2011-12	2012-13	2013-14	2014-15	2015-16
Number of Programmes / Schemes under which funds were transferred	68	63	57	43	38
Total Funds transferred by Central Government	1,753.28	1,618.36	1,763.55	110.90	121.22

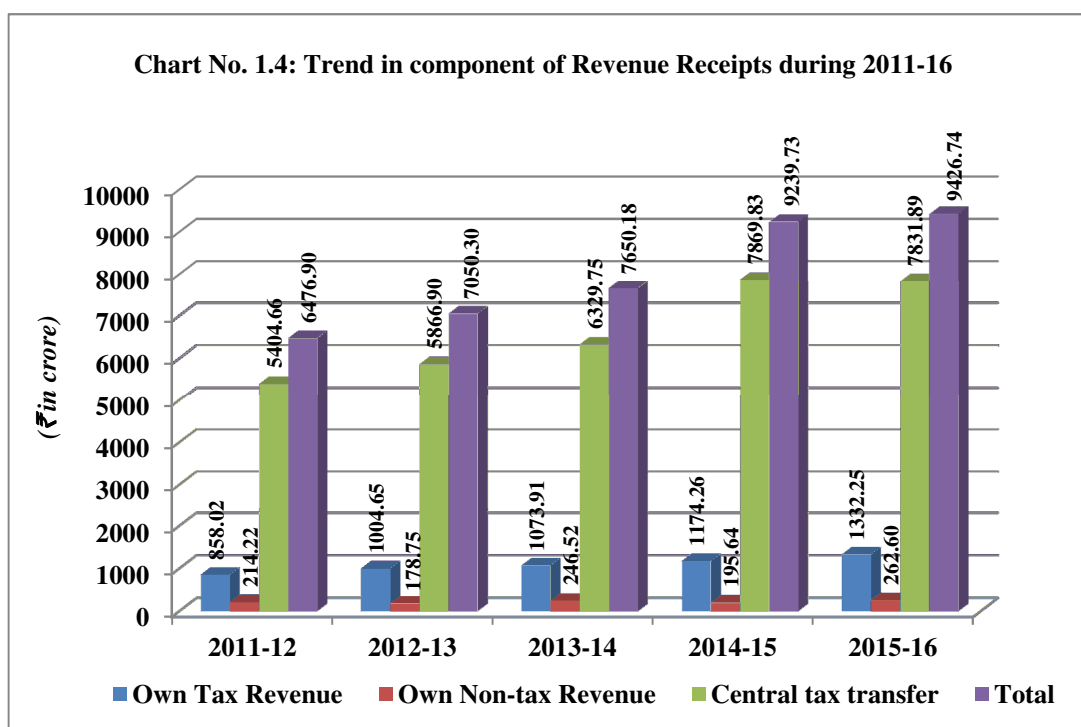
Source: Public Financial Management System portal of Controller General of Accounts.

Out of ₹ 121.22 crore released during the year 2015-16, ₹ 25.10 crore was for Member of Parliaments Local Area Development Scheme of Dhalai and West Tripura Districts while ₹ 24.04 crore was released to the Tripura Industrial Development Corporation Ltd. for Industrial Infrastructure and upgradation scheme including capacity building. With the release of these funds directly to the Implementing Agencies in the State, the resources of the State during the year stood at ₹ 11,028 crore (including the net receipts of ₹ 10,907 crore in the State) as on 31 March 2016.

1.3 Revenue Receipts

The Revenue Receipts of the State Government consist of its Own Tax Revenue and Non-tax Revenue and Central tax transfer including Grants-in-aid from GoI. Details of the Revenue Receipts of the Government are in Statement-14 of the Finance Accounts (2015-16). The trends and composition of Revenue Receipts for the last five years period (2011-16) are presented in **Chart No. 1.4:**

Audit Report on State Finances for the year 2015-16



Revenue Receipts of the State increased from ₹ 6,476.90 crore in 2011-12 to ₹ 9,426.74 crore in 2015-16 which represented an increase of about 46 per cent over a period of five years. The contribution of Tax Revenue to the Revenue Receipts during 2015-16 was 14 per cent, whereas Non-tax Revenue constituted about 3 per cent of Revenue Receipts, net proceeds of State's Share of Union Taxes and Duties constitute about 35 per cent and Grants-in-aid from the GoI constituted about 48 per cent.

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

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

	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue Receipts (RR) (₹ in crore)	6476.90	7050.30	7650.18	9239.73	9426.74
Rate of growth of RR (<i>per cent</i>)	25.31	8.85	8.51	20.78	2.02
R R/GSDP (<i>per cent</i>)	33.72	32.54	29.89	31.14	28.40
Buoyancy Ratios¹					
Revenue Buoyancy w.r.t GSDP	3.37	0.69	0.46	1.30	0.15
State's Own Tax Buoyancy w.r.t GSDP	5.05	1.34	0.38	0.59	1.13
Revenue Buoyancy with reference to State's Own Taxes	0.67	0.52	1.24	2.22	0.15

It was noticed that though the Revenue Receipts increased from ₹ 6,476.90 crore in 2011-12 to ₹ 9,426.74 crore in 2015-16, its ratio relative to GSDP came down to 28.40 per cent in 2015-16 from 33.72 per cent in 2011-12. The growth rate of

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

Revenue Receipts in 2015-16 over the previous year was 2.02 *per cent*. Revenue Buoyancy during 2015-16 was lower than the previous year. However, State's Own Tax Buoyancy with respect to GSDP was better in 2015-16 than the previous year.

The growth rate of Revenue Receipts (2.02 per cent) of the State was lower than the growth rate of the eight Special Category States (11.45 per cent) in 2015-16 as compared to the previous year.

1.3.1 State's Own Resources

State's Share in Central Taxes and Grants-in-aid are determined on the basis of recommendations of the Finance Commission and the State's performance in mobilisation of resources is assessed in terms of its own resources comprising Own Tax and Non-tax sources. Though the Tax and Non-Tax Revenue formed a minor part of the States's resources, the performances of the State in mobilisation of Tax and Non-tax Revenue is important in the long run for attaining self sufficiency or reduced dependency on Central Government. The State had adopted various fiscal policy measures *viz*; TFRBM Act, MTFPS to achieve this goal.

The projections of the Finance Commission, MTFPS and actual collections in respect of Tax and Non-tax Revenue for the year 2015-16 are given in **Table No. 1.7**.

Table No. 1.7: Projection of XIV FC, MTFPS, Revised Estimates *vis-a-vis* the Actual in respect of Tax and Non-tax Revenue for 2015-16

	XIV FC Projections	MTFPS Projection	Revised Estimates	Actual
Tax Revenue	1,662.00	1,322.40	1,322.40	1,332.25
Non-tax Revenue	360.00	284.08	284.08	262.60

(₹ in crore)

Actual collection of Tax Revenue and Non-tax Revenue were lower than the XIV FC projection for the year 2015-16. However, the Tax Revenue collection was higher than the MTFPS projection made by the State while Non-tax Revenue was lower than the projection made in MTFPS for the year. During the year 2014-15, the terminal period of XIII FC, the Tax and Non-tax Revenue collection were higher by ₹ 280.09 crore and ₹ 7.71 crore respectively than the projections made by the XIII FC for the year 2014-15.

i) Tax Revenue

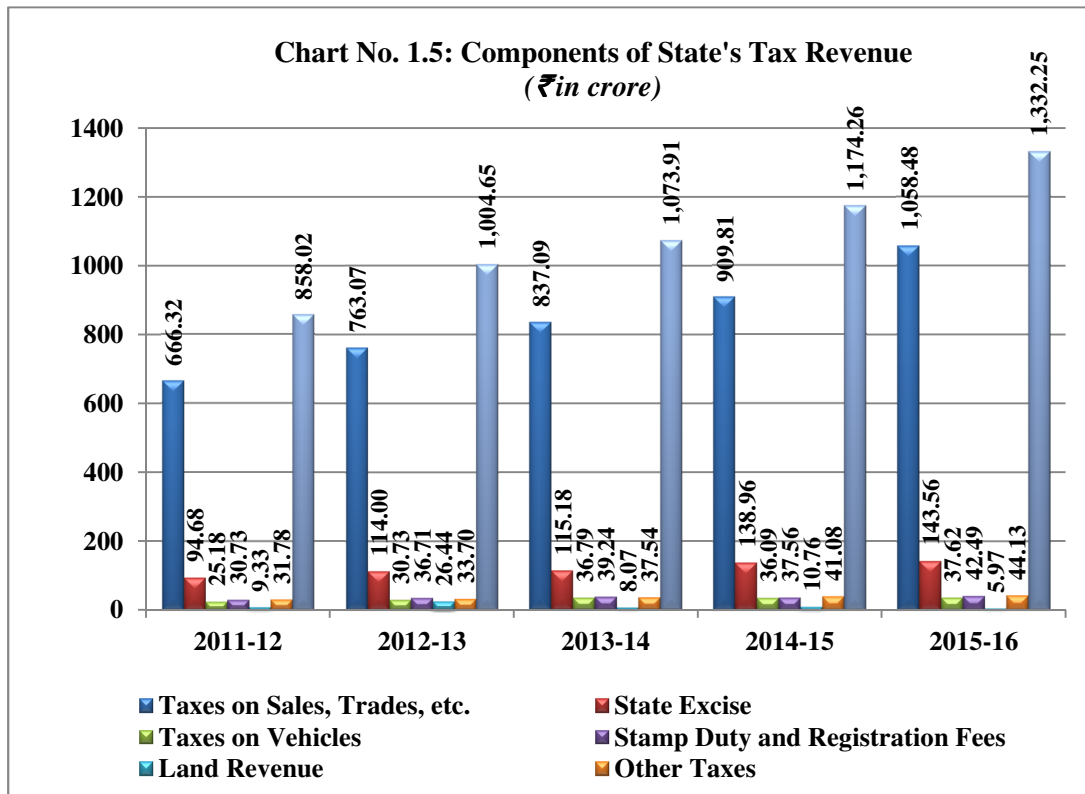
Overall increase of Tax Revenue of the State during the year 2015-16 was 13.45 *per cent* over the previous year. The increase was mainly due to increase in collection of Sales Tax and Taxes on Stamps and Registration Fees. A major part of Sales Tax contributed from Value Added Tax (VAT) during 2015-16 increased by 29 *per cent* from ₹ 715.86 crore in 2014-15 to ₹ 921.49 crore in 2015-16. The component-wise trends of State's Tax Revenue during 2011-16 are shown in **Chart No. 1.5**.

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

(₹ in crore)

Revenue Head	2011-12	2012-13	2013-14	2014-15	2015-16	Percentage increase (+)/ decrease (-) in 2015-16 over 2014-15
Taxes on Sales, Trades, etc.	666.32	763.07	837.09	909.81	1,058.48	16.34
State Excise	94.68	114.00	115.18	138.96	143.56	3.10
Taxes on Vehicles	25.18	30.73	36.79	36.09	37.62	4.24
Stamp Duty and Registration Fees	30.73	36.71	39.24	37.56	42.49	13.13
Land Revenue	9.33	26.44	8.07	10.76	5.97	(-) 44.52
Other Taxes ²	31.78	33.70	37.54	41.08	44.13	7.42
Total:	858.02	1,004.65	1,073.91	1,174.26	1,332.25	13.45

Source: Finance Accounts for the respective years



The growth rate of Tax Revenue of the State was 13.45 per cent whereas it was 19.80 per cent in respect of the eight Special Category States for the year 2015-16 as compared to the previous year.

ii) Non-tax Revenue

Overall increase in Non-tax Revenue receipts during 2015-16 was 34.23 per cent over the previous year. This increase was mainly driven by increase in collection from Economic Services and Interest Receipts. The sector-wise collection of Non-tax

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

Revenue for the five year period from 2011-12 to 2015-16 are shown in **Table No. 1.9**.

Table No. 1.9: Sector-wise Non-tax Revenue Receipts

(₹ in crore)

Name of Sector	2011-12	2012-13	2013-14	2014-15	2015-16
General Service	64.35 (30.04)	44.55 (24.93)	70.80 (28.72)	57.90 (29.60)	64.74 (24.65)
Social Service	10.82 (5.05)	11.98 (6.70)	14.30 (5.80)	8.90 (4.55)	12.60 (4.80)
Economic Service	62.44 (29.15)	53.66 (30.02)	74.95 (30.40)	82.31 (42.07)	116.61 (44.41)
Interest Receipts, Dividends, etc.	76.61 (35.76)	68.55 (38.35)	86.47 (35.08)	46.53 (23.78)	68.65 (26.14)
Total:	214.22	178.75	246.52	195.64	262.60

Scrutiny of the Finance Accounts of the State for the year 2015-16 revealed that the Non-tax Revenue collection under General Services increased by 12 *per cent* during the year mainly due to increase in collection under Major Heads 0055-Police and 0071-Contributions and Recoveries towards pension and other retirement benefits.

Non-tax Revenue collection under Economic Services increased by 42 *per cent* fuelled by major increase in collection under Major Heads 0852-Industries (by 48 *per cent*), 0401-Crop Husbandry (by 29 *per cent*) and 0406-Forestry and wild life (by 21 *per cent*) during 2015-16 over the previous year.

Interest Receipts and Dividend increased by 48 *per cent* during 2015-16 over the previous year due to realisation of more Interest from Cash Balance Investment by 17 *per cent* and Dividend by 2529 *per cent* from the public undertakings over the previous year.

During the year 2015-16, ₹ 13.41 crore was received as Dividend from the Public Sector Undertakings. The trend of Interest Receipts and Dividend during the last five years are shown in **Table No. 1.10**.

Table No. 1.10: Trends of Interest Receipts and Dividend during 2011-16

(₹ in crore)

Revenue Head	2011-12	2012-13	2013-14	2014-15	2015-16
Interest Receipts	50.66	67.88	86.47	46.02	55.24
Dividends & Profits	25.95	0.67	-	0.51	13.41
Total:	76.61	68.55	86.47	46.53	68.65

The growth rate of Non-tax Revenue of the State during the year 2015-16 was 34.23 per cent whereas it was (-) 18.75 per cent in respect of the eight Special Category States as compared to the previous year.

1.3.2 Grants-in-aid from Government of India

Grants-in-aid from Centre to the State, a discretionary component of Central transfers, is considered to be an integral element of the Revenue Receipts of the State. The GoI released funds as grants under different schemes to the State for the last five year period as shown in **Table No. 1.11**.

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

(*₹ in crore*)

Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
Non-plan Grants	1,230.57	1,289.76	1,150.62	1,086.53	1,249.14
Grants for State Plan Schemes	2,450.06	2,691.59	3,004.78	4,720.17	2,867.77
Grants for Central Plan Schemes	46.79	33.34	35.21	32.74	376.11
Grants for Centrally Sponsored Schemes	312.25	321.04	424.04	235.49	36.28
Grants for Special Plan Schemes	57.43	37.99	84.85	64.77	36.57
Total:	4,097.10	4,373.72	4,699.50	6,139.70	4,565.87
Percentage of increase/decrease over previous year	24.45	6.75	7.45	30.64	(-) 25.63
Total grants as a percentage of Revenue Receipts	63	62	61	66	48

During the year 2015-16, Grants-in-aid released by GoI decreased by 25.64 *per cent* to ₹ 4,565.87 crore from ₹ 6,139.70 crore in 2014-15. This had resulted in decrease of the share of Grants-in-aid in Revenue Receipts which had decreased from 66 *per cent* in 2014-15 to 48 *per cent* in 2015-16. Decrease in grants for State Plan Schemes by 39.24 *per cent* and grants for Centrally Sponsored Schemes by 85 *per cent* were the main factors behind the overall decrease. This was on account of reduction in number of Centrally Sponsored Schemes by the GoI. Non-plan grants during the year however, increased by 14.97 *per cent* of which a major part was Revenue Deficit Grant (₹ 1,089.00 crore) for 2015-16. An amount of ₹ 27.90 crore was released towards the State Disaster Response Fund (SDRF) by GoI during the year 2015-16 as per recommendations of the XIV FC. Grants for Centrally Sponsored Schemes during 2014-15 was overstated by ₹ 13.60 crore under Urban Development Department due to misclassification of loan from GoI as grant.

1.3.3 Debt waiver under the Debt Consolidation and Relief Facilities

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

As per recommendation of the XIII FC, the State Government had amended the TFRBM Act, 2005 in April 2011 and renamed it as TFRBM (3rd Amendment) Act, 2011. Accordingly, the State had also revised its MTFPS targets since 2010-11 for the XIII FC award period.

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

The MoF permitted the State Government to adjust the excess repayment of Principal and Interest made by the State after 31 March 2010 against repayment to the MoF. The State Government made excess payment of loans of ₹ 6.88 crore after the effective date out of which only ₹ 2.56 crore had been adjusted by MoF leaving a balance of ₹ 4.32 crore (Principal: ₹ 2.01 crore and Interest: ₹ 2.31 crore) unadjusted as of March 2016. This resulted in over statement of outstanding Public Debt of the State Government to that extent.

1.3.4 State's Share of Central Taxes

As per recommendation of the XIV FC, 42 *per cent* of State's Share of Union Taxes and Duties should be released to the State during the XIV FC award period from 2015-16 to 2019-20. The percentage of State's Share of Union Taxes and Duties was 32 *per cent* during the award period of XIII FC upto 2014-15. As a result, State's Share of Union Taxes and Duties increased substantially by 88.77 *per cent* to 9.84 *per cent* of GSDP during 2015-16 from 5.94 *per cent* in 2014-15.

The devolution of different component of State's Share of Union Taxes and Duties during the last five year period from 2011-12 to 2015-16, are shown in **Table No. 1.12:**

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

(₹ in crore)

Component of State's Share of Union Taxes and Duties	2011-12	2012-13	2013-14	2014-15	2015-16
Corporation Tax	514.68	536.36	548.28	604.18	1,031.98
Income Tax	261.43	321.11	361.03	431.44	720.42
Taxes on Wealth	1.98	0.91	1.51	1.63	0.18
Union Excise & Customs	373.42	416.75	453.86	437.82	953.32
Service Tax & Others	156.05	218.05	265.57	255.06	560.12
Total:	1,307.56	1,493.18	1,630.25	1,730.13	3,266.02
Percentage of GSDP	6.96	7.01	6.51	5.94	9.84

There was an increasing trend of devolution in absolute terms in the components of the State's Share of Union Taxes and Duties during the last five years. Corporation Tax, Union Excise & Customs and Income Tax were major contributors to State's Share of Union Taxes and Duties during the year 2015-16.

1.3.5 Optimisation of XIV Finance Commission Grants during 2015-16

The XIV FC was constituted by the President under Article 280 of the Constitution of India on 02 January 2013 to give recommendations on specified aspects of Centre-State fiscal relations during the period 2015-20. As per the terms of reference, the XIV FC had three constitutionally mandated tasks, *namely*, the distribution of net proceeds of taxes between Union and States, Grants-in-aid to the needy States and measures for supplementing the States resources for devolution to the Panchayats and Municipalities in the State. The Commission submitted its Report to the President on 15 December 2014.

The previous Finance Commissions had recommended quantum of Grants-in-aid to States for five purposes – Revenue Deficit, Disaster Relief, Local Bodies, Sector-Specific Schemes and State Specific Schemes. The XIII FC had made recommendations for ₹ 500 crore towards the State Specific needs other than various grants during its award period (2010-15) out of which GoI had released ₹ 303.09 crore upto 31 March 2015. However, the XIV FC departed significantly from previous Finance Commissions by taking into consideration the requirement of the

State's entire Revenue Expenditure without making a distinction between Plan and Non-plan. The XIV FC has not considered the grants for State Specific projects or Schemes which were to be identified, prioritised or financed by the State Government. The XIV FC has recommended three components of grants similar to the XIII FC as given in the table below.

Table No. 1.13: Recommendations of FCs and actual release of funds by GoI
(₹ in crore)

Sl. No.	Purpose for which grants is released	Recommended by the Finance Commissions		Actual released by GoI	
		XIII FC (2014-15)	XIV FC (2015-16)	XIII FC (2014-15)	XIV FC (2015-16)
1.	Revenue Deficit Grants	600.00	1,089.00	600.00	1,089.00
2.	Grants for Local Bodies	108.70	57.65	75.52	57.65
3.	Grants towards SDRF	22.12	28.00	22.12	27.90
Total:		730.82	1,174.65	697.64	1,174.55

Source: FCs recommendations, Finance Accounts.

The XIV FC had assessed the revenue and expenditure of the State for the period 2015-20 and had projected the Revenue Deficit after taking into account the amount of share in Central Taxes of the State. Accordingly, the Commission had recommended ₹ 5,103 crore as Revenue Deficit Grant for Tripura for the entire award period. For the first year of the XIV FC, i.e, 2015-16, an amount of ₹ 1,089 crore was recommended as Revenue Deficit Grant against ₹ 600 crore recommended by the XIII FC for the terminal year 2014-15 of its award period. The increase in Revenue Deficit Grant in the first year of XIV FC over the terminal year of XIII FC was 81.50 per cent.

As per the XIV FC recommendation, the contribution to the SDRF between the Centre and State Government is to be in the ratio of 90:10 during the award period (2015-20). According to the guidelines, the contributions towards the SDRF are required to be transferred to the Public Account under MH-8121 along with the States Share. During the year 2015-16, GoI released ₹ 27.90 crore towards the SDRF as recommended by the XIV FC and the State Government released an amount of ₹ 30.63 crore to SDRF including its share of ₹ 2.73 crore (₹ 1.17 crore for 2014-15 and ₹ 1.56 crore for 2015-16).

As per guidelines, the State Government should have released ₹ 2.79 crore for 2015-16 against which only ₹ 1.56 crore was released by the State as its share during the year. Thus, there was a short release of State Share of ₹ 1.23 crore for the year 2015-16. There was also a short release of ₹ 10 lakh by GoI in respect of grants for SDRF during the year.

As of March 2015, there was a balance of ₹ 144.14 crore in the SDRF under Public Account. During the year 2015-16, an expenditure of ₹ 12.84 crore was incurred by the State Government on natural calamities and ₹ 73 crore invested in Banks. There was a balance fund of ₹ 88.91 crore under MH-8121 as on 31 March 2016 which are required to be invested as per guidelines of the SDRF.

1.4 Capital Receipts

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

The growth and composition of Capital Receipts during the last five year period are shown in **Table No. 1.14**. The Capital Receipts during the year 2015-16 was much higher than the trend of last four years (2011-12 to 2014-15). About 99 *per cent* of Capital Receipts during the year 2015-16 was from Public Debt which constituted 3.37 *per cent* of GSDP for the year. A major constituent of Public Debt during the year 2015-16 was the Market Borrowings (₹ 1,113.86 crore) at interest rates ranging between 8.11 *per cent* and 8.65 *per cent* per annum.

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

(₹ in crore)					
Sources of State's Receipts	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Receipts (CR)	419.98	835.27	787.94	539.45	1,120.93
Miscellaneous Capital Receipts	0.00	0.00	0.00	0.0	0.00
Recovery of Loans and Advances	2.10	1.26	0.96	2.18	1.14
Public Debt Receipts	417.88	834.01	786.98	537.27	1,119.79
Rate of growth of Debt Capital Receipts (%)	(-) 24.83	99.58	(-) 5.64	(-) 31.73	(+) 108.42
Rate of growth of Non-Debt Capital Receipts (%)	(-) 25.00	(-) 40.00	(-) 23.81	(+) 127.08	(-) 47.71
Rate of growth of GSDP (%)	--	12.78	18.14	15.92	11.87
Rate of growth of Capital Receipts (<i>per cent</i>)	(-) 24.83	98.88	(-) 5.67	(-) 31.54	(+) 107.79

1.4.1 Recoveries of Loans and Advances

Non-Debt Capital Receipts i.e. Recovery of Loans and Advances by the State during the period 2011-16 was below one *per cent* of Public Debt Receipts. The State Government had given loans to the Government Servants and other Social and Economic Sectors for various developmental activities amounting to ₹ 21.84 crore during the year 2015-16. Maximum amount was given for Medical and Public Health amounting to ₹ 20.00 crore. Outstanding loan as on 31 March 2016 stood at ₹ 64.50 crore. The total outstanding Loans and Advances as on 31 March 2016 was ₹ 161.30 crore, of which ₹ 43.50 crore pertained to Power Sector. Interest Receipts from Loans and Advances during the year was ₹ 2.55 crore on outstanding Loans and Advances of ₹ 140.60 crore.

During 2015-16, only ₹ 1.14 crore was recovered, of which ₹ 0.51 crore was recovered from Government Servants and ₹ 0.50 crore from Medical and Public Health Sector. Recovery of loans decreased by ₹ 1.04 crore in 2015-16 as compared to the previous year.

Public Debt Receipts

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

A time series data on Public Debt Receipts during the last five year period 2011-16 is shown in **Table No. 1.15**.

Table No.1.15: Time series data on Public Debt Receipts 2011-16

(₹in crore)						
Source of Public Debt	2011-12	2012-13	2013-14	2014-15	2015-16	Total
Market Loans	300.00 (71.79)	645.00 (77.34)	550.03 (69.89)	150.00 (27.92)	575.00 (51.35)	2,220.03 (60.07)
National Small Savings Fund	12.52 (0.30)	41.28 (4.95)	74.41 (9.46)	182.07 (33.89)	254.88 (22.76)	565.16 (15.29)
Loans from other Financial Institutions	99.29 (23.76)	144.25 (17.30)	158.82 (20.18)	200.00 (37.23)	283.98 (25.36)	886.34 (23.98)
Total Internal Debt	411.81 (98.55)	830.53 (99.58)	783.26 (99.52)	532.07 (99.03)	1,113.86 (99.47)	3,671.53 (99.34)
Loans and Advances from GoI	6.07 (1.45)	3.48 (0.42)	3.73 (0.47)	5.20 (0.97)	5.93 (0.53)	24.41 (0.66)
Public Debt Receipts	417.88	834.01	786.99	537.27	1,119.79	3,695.94
Public Debt Repayment	217.52	312.49	219.91	300.00	447.29	1,497.21
Balance of Public Debt	200.36	521.52	567.08	237.27	672.50	2,198.73

Note: Figures in parenthesis indicates percentage to Public Debt Receipts.

Source: Finance Accounts.

The table above shows that more than 51 *per cent* share of Public Debt was from open market while 25 *per cent* share was from other Financial Institutions during the year 2015-16. The borrowings from open market during the last five years ranged between 27 and 77 *per cent* and it increased by 283 *per cent* during 2015-16 as compared to the previous year. During the year 2015-16, Government borrowed funds from the open market to the tune of ₹ 575 crore at interest rates ranging from 8.11 *per cent* to 8.65 *per cent* redeemable by 2026. Loans from National Small Savings Funds (NSSF) increased by 40 *per cent* during 2015-16 over the previous year.

Loans and Advances from GoI during the year increased by 14 *per cent* as compared to previous year and repayment of Public Debt was ₹ 447.29 crore. The outstanding Public Debt of the State Government at the end of 31 March 2016 stood at ₹ 5,976.43 crore with an addition of ₹ 672.50 crore.

1.5 Public Account Receipts

Receipts and disbursements in respect of certain transactions such as Small Savings, Provident Funds, Reserve Funds, Deposits, etc., which do not form part of the Consolidated Fund are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature. Here the Government acts as a banker. The balance after disbursements is the fund available with the Government for use. Details of Public Account balances for five years are shown in **Table No. 1.16**.

Table No. 1.16: Public Account Balances

(₹ in crore)

Resources under Public Account Balances	2011-12	2012-13	2013-14	2014-15	2015-16
a. Small Savings, Provident Fund, etc.	2146.29	2385.57	2712.56	3014.96	3355.00
b. Reserve Funds	506.75	582.56	651.54	679.57	625.03
c. Deposits and Advances	241.41	215.37	309.06	334.70	438.73
Total:	2894.45	3183.50	3673.16	4029.23	4418.76

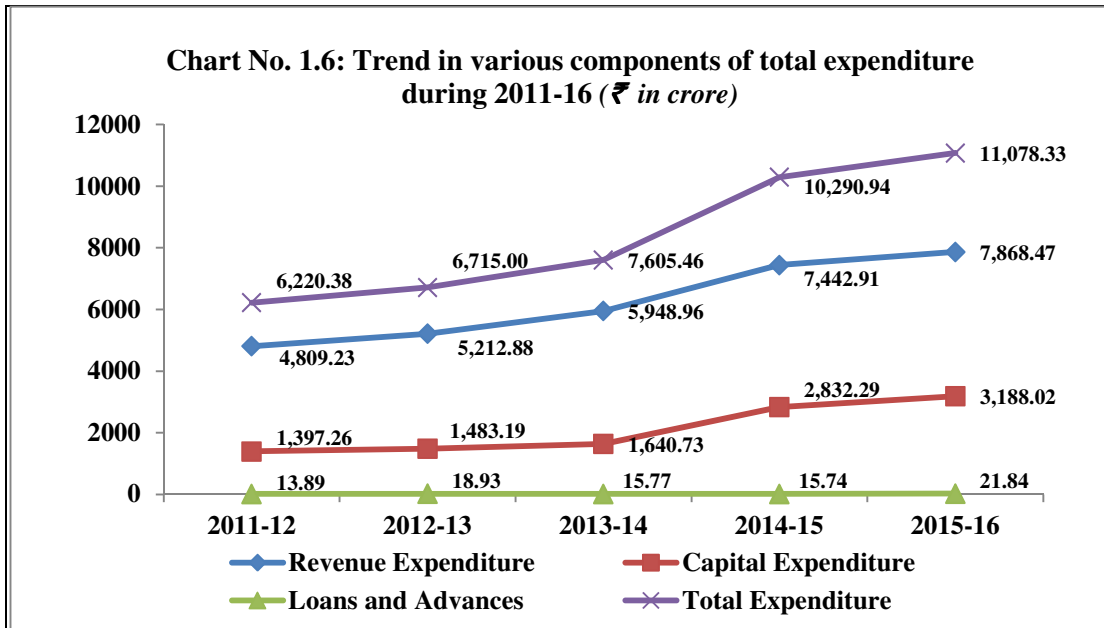
There has been an increasing trend in the balances of funds relating to Public Account Receipts during the last five years. After disbursement of the funds under various heads of Public Account, the balance at the end of 31 March 2016 stood at ₹ 4,418.76 crore of which ₹ 3,355.00 crore (76 per cent) was in respect of Small Savings, Provident Funds, etc. which the State Government could use for various development activities of the State. Out of ₹ 625.03 crore under Reserve Funds, the Government had invested an amount of ₹ 529.21 crore in earmarked fund (Sinking Fund) during 2015-16. Out of the balance amount of ₹ 95.82 crore, ₹ 88.91 crore pertained to SDRF which remained un-invested as on 31 March 2016.

1.6 Application of Resources

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

1.6.1 Trend and Composition of Expenditure

Chart No. 1.6 presents the trends and composition of total expenditure during last five year period from 2011-12 to 2015-16.



During the period 2011-12 to 2015-16, the total expenditure of the State was on an increasing trend and stood at ₹ 11,078.33 crore in 2015-16 from ₹ 6,220.38 crore in 2011-12 with an increase of 78.10 per cent over the period of five years. However, the total expenditure during 2015-16 increased by 7.65 per cent over the previous year. Revenue Expenditure increased by 63.61 per cent during the last five year period and 5.72 per cent during 2015-16 as compared to previous year. Capital Expenditure increased by 12.56 per cent during 2015-16 as compared to previous year. Disbursement of Loans and Advances increased by ₹ 6.10 crore (38.75 per cent) from previous year and stood at ₹ 21.84 crore during 2015-16.

Out of the total Revenue Expenditure of ₹ 7,868.47 crore during 2015-16, 76 per cent was in Non-plan and 24 per cent on Plan activities. The trend in composition of Revenue and Capital Expenditure (both Plan and Non-plan) is depicted in **Table No. 1.17**.

Table No. 1.17: Trends in composition of Revenue and Capital Expenditure (Non-plan and Plan) during 2011-16

(₹ in crore)

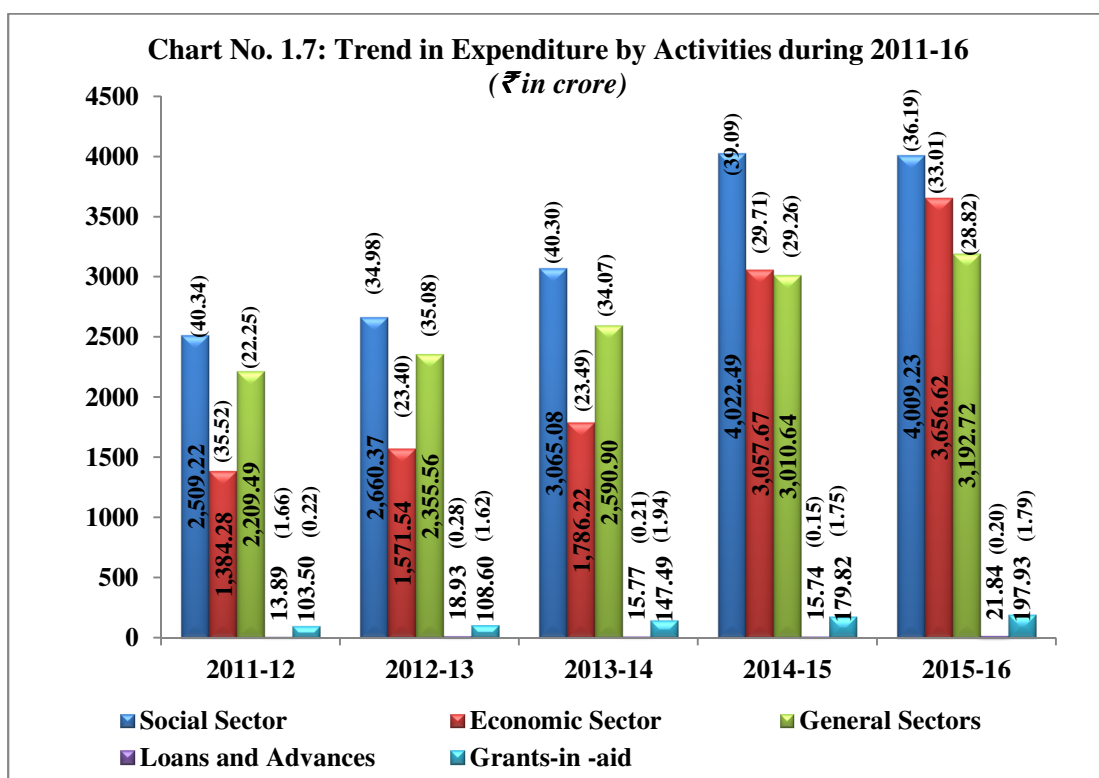
Revenue Expenditure					
	2011-12	2012-13	2013-14	2014-15	2015-16
Non-plan	3747.31 (78)	3993.61 (77)	4549.02 (76)	5,476.45 (74)	6,001.95 (76)
Plan	1061.92 (22)	1219.27 (23)	1399.94 (24)	1,966.46 (26)	1,866.52 (24)
Total:	4,809.23 (77)	5,212.88 (78)	5,948.96 (78)	7,442.91 (72)	7,868.47 (71)
Capital Expenditure					
Non-plan	76.12 (5)	32.52 (2)	(-) 6.21 (-)	10.88 (1)	11.71 (1)
Plan	1,321.14 (95)	1,450.67 (98)	1,646.94 (100)	2,821.41 (99)	3,176.31 (99)
Total:	1,397.26 (23)	1,483.19 (22)	1,640.73 (22)	2,832.29 (28)	3,188.02 (29)
Grand Total:	6,206.49	6,696.07	7,589.69	10,275.20	11,056.49

Note: Figures in bracket indicate percentage of total expenditure

The Non-plan Revenue Expenditure (NPRE) of the State increased by ₹ 2,254.64 crore (60.17 per cent) from ₹ 3,747.31 crore in 2011-12 to ₹ 6,001.95 crore in 2015-16. The percentage of Plan Revenue Expenditure to total expenditure decreased during 2015-16 and stood at 17 per cent in 2015-16 against 19 per cent in 2014-15. The NPRE as a percentage of the total Revenue Expenditure however, decreased from 78 per cent in 2011-12 to 76 per cent in 2015-16 though there was an increase of 2 per cent over the previous year. The ratio of Revenue Expenditure to total expenditure was 71.02 per cent during the year.

1.6.2 Trend and Composition of Expenditure by Activities

The trends in composition of total expenditure by activities as depicted in **Chart No. 1.7** shows that the share of General Services to total expenditure ranged between 28.82 and 35.52 per cent and the share of Social Services to total expenditure decreased gradually from 40.30 per cent in 2013-14 to 36.19 per cent in 2015-16. The expenditure on Economic Services however, showed an increasing trend over the years from 22.25 per cent in 2011-12 to 33.01 per cent in 2015-16. During 2011-12 to 2015-16, payment of Grants-in-aid remained below 2 per cent while repayment of Loans and Advances was below 1 per cent of the total expenditure.



1.6.3 Revenue Expenditure

Revenue Expenditure during 2015-16 increased by ₹ 425.57 crore (5.72 per cent) while Revenue Receipts increased by ₹ 187.01 crore (2.02 per cent) over the previous year. The ratio of Revenue Expenditure and the Revenue Receipts during the year

with respect to GSDP at current price was 23.71 *per cent* and 28.40 *per cent* respectively.

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

Table No. 1.18: Revenue Receipts *vis-a-vis* Revenue Expenditure and their percentage with the GSDP during 2011-16

	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue Receipts	6,476.90	7,050.30	7,650.18	9,239.73	9,426.74
As percentage of GSDP	33.72	32.54	29.89	31.15	28.40
Revenue Expenditure	4,809.23	5,212.88	5,948.96	7,442.91	7,868.47
As percentage of GSDP	25.04	24.06	23.24	25.09	23.71
Revenue Surplus	1,667.67	1,837.42	1,701.22	1,796.82	1,558.27
As percentage of GSDP	8.68	8.48	6.65	6.06	4.69

(₹ in crore)

Trend of some important basic components of Revenue Expenditure under Social and Economic Sectors during 2011-16 are shown in **Table No. 1.19**:

Table 1.19: Trends in Revenue Expenditure on some important component in Social and Economic Sectors during 2011-16.

Sl. No.	Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
a	General Education	861.79	929.23	1,073.56	1,441.30	1,591.92
b	Medical, Public, Health and Family Welfare	220.83	230.49	303.71	355.57	498.42
c	Water Supply and Sanitation	73.55	32.32	87.73	98.96	175.42
d	Urban Development	75.67	177.08	119.94	131.66	78.62
e	Fisheries	25.92	31.63	38.36	42.78	58.42
f	Forestry and Wild Life	57.02	67.61	71.90	89.98	94.40
g	Minor Irrigation	31.10	36.79	34.94	41.83	37.93
h	Power	40.93	41.12	41.63	73.90	84.63
i	Roads and Bridges	134.67	139.80	213.21	255.64	221.98

(₹ in crore)

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

It would be seen from the above table that there was an increasing trend in expenditure on most of the components under Social and Economic Sectors particularly in General Education, Public Health, Forestry and Wild Life, etc. during the period 2011-16 which indicates that the State Government had given priority to these sectors. There was decrease in expenditure under Urban Development, Roads & Bridges and Minor Irrigation by 40 *per cent*, 13 *per cent* and 9 *per cent* respectively during 2015-16 over the previous year.

1.6.4 Committed Expenditure

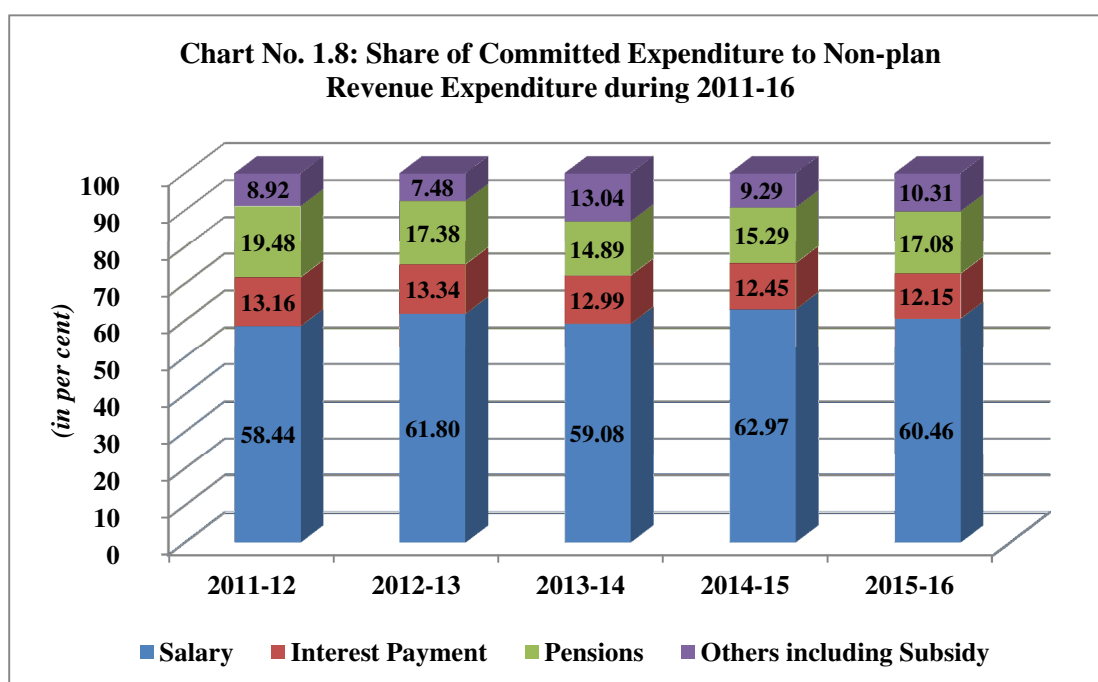
The Committed Expenditure of the State Government on revenue account mainly consists of Salaries and Wages, Interest Payments, Pension and Subsidies. The trend of Committed Expenditure on these components during 2011-12 to 2015-16 and Budget Estimates and the actuals there-against are presented in **Table No. 1.20**.

Table No. 1.20: Components of Committed Expenditure

Components of Committed Expenditure	2011-12	2012-13	2013-14	2014-15	2015-16	
					BE	Actuals
Salaries* & Wages , of which	2,189.77	2,467.90	2,687.68	3,448.43	3,980.49	3,628.51
Non-plan Head	1,875.95	2,003.83	2,307.23	2,676.68	3,474.01	3,059.91
Plan Head	313.82	464.07	380.45	446.45	506.48	568.60
Interest Payments	493.27	532.81	590.96	681.68	841.61	729.39
Expenditure on Pensions	730.02	694.19	677.25	837.18	1,013.58	1,025.31
Subsidies	12.62	37.57	104.18	145.50	51.64	133.93
Total:	3,425.68	3,732.47	4,060.07	5,112.79	5,887.32	5,517.14

*excluding Grants-in-aid ₹ 183.87 crore and Wages: ₹ 32.47 crore during 2015-16.

The share of Committed Expenditure to NPRE during 2011-16 is depicted in **Chart No. 1.8**.



Expenditure on Salary

A significant part of the Committed Expenditure (**Table No. 1.20**) of the State was on Salary and Wages.

During 2015-16, the expenditure on Salary and Wages constituted 59.35 per cent of Revenue Expenditure net of Interest Payments and Pensions which was higher than the ceiling of 35 per cent recommended by the XIII FC during the award period upto 2014-15. The XIV FC has not fixed any ceiling for award period 2015-20 in respect

Audit Report on State Finances for the year 2015-16

of Salary and Wage Expenditure but reiterated the views of the XI FC for a consultative mechanism between the Union and States, through a forum such as the Inter-State Council, to evolve a national policy for salaries and emoluments. However, the XIV FC recommended the linking of pay with the productivity, with a simultaneous focus on technology, skill and incentives.

Expenditure on Pension Payments

The expenditure on payment of Pensions and other retirement benefits of the retired employees and Family Pensioners including Member of Legislative Assembly (MLA) during the year 2015-16 was ₹ 1,025.31 crore which was about 17 *per cent* of the NPPE. The expenditure on Pension increased by ₹ 188.13 crore (by 22.47 *per cent*) during 2015-16 as compared to previous year. The expenditure on Pension was also higher by ₹ 145.31 crore than the projected amount (₹ 880 crore) of XIV FC for 2015-16.

Besides, as per information furnished by the State Government an expenditure of ₹ 141.46 crore was incurred towards 2,86,336 Social Pensioners under different Social Welfare Schemes during the year 2015-16. Total expenditure on Pension including Social Pension stood at ₹ 1,166.77 crore (15 *per cent* of Revenue Expenditure) during 2015-16. As per retirement profile given in the Budget at a Glance 2016-17, 3,085 employees will retire during 2016-17 and provision for Pension liability on these employees has been made in the budget for 2016-17. Hence, the committed liability on Pension would increase in the coming years as the State Government had not implemented the New Pension Scheme (NPS) in the State.

The XIV FC had suggested that the State Governments which had not implemented the NPS may consider doing so for new recruits to reduce their future burden from Pension liability. However, the NPS has not been introduced in the State.

As on 31 March 2016, there were 57,532 Pensioners including 69 MLA Pensioners and 57 MLA Family Pensioners in the State.

Interest Payments

The expenditure on Interest Payments was on an increasing trend during the last five years as shown in **Table No. 1.20**. During 2015-16, the expenditure for Interest Payments was ₹ 729.39 crore (12.15 *per cent* of NPPE) which was higher by ₹ 47.71 crore (about 6.54 *per cent*) over the previous year. However, it was lower than the Budget Estimates of the State though slightly higher than the projection (₹ 729.00 crore) made by the XIV FC for the year 2015-16.

Out of total expenditure of ₹ 729.39 crore as Interest Payments, ₹ 441.68 crore was paid on borrowings from Market and other Financial Institutions, of which ₹ 249.96 crore was paid on Market Loan. An amount of ₹ 25.05 crore was paid as Interest on past Loan from GoI and ₹ 262.66 crore was paid on Small Savings, Provident Funds, etc. during the year.

Subsidies

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

During the year 2015-16, the State Government paid ₹ 133.93 crore as subsidy to various Departments and Government Companies/Corporations. The Department-wise explicit subsidies given by the State along with the trend from 2011-12 to 2015-16 are presented in **Table No. 1.21**.

Table No. 1.21: Department-wise explicit subsidies given by the Government during 2011-16

Sl. No.	Name of Department	Amount of subsidies given				
		2011-12	2012-13	2013-14	2014-15	2015-16
1	Tribal Welfare Department	2.63	4.28	4.75	4.16	4.11
2	Welfare of SC, OBC & Minorities Department	3.13	3.66	3.45	2.50	2.39
3	Agriculture Department	6.86	3.86	6.90	9.05	6.85
4	Food, Civil Supplies & Consumers Affairs Department	0.00	25.32	48.08	66.81	51.58
5	Industries & Commerce Department	0.00	0.45	0.00	0.00	0.00
6	Co-operation Department	0.00	0.00	40.00	0.18	0.00
7	Horticulture Department	0.00	0.00	1.00	0.80	0.00
8	Power Department	0.00	0.00	0.00	62.00	69.00
Total:		12.62	35.57	104.18	145.50	133.93

It is seen from the above table that the State Government provided ₹ 69.00 crore to the Tripura State Electricity Corporation Limited (TSECL), Power Department during 2015-16 which was an increase of ₹ 7.00 crore as compared to the previous year. As mentioned in the 3rd quarterly Review Report of the State Finance Minister for the year 2015-16, the subsidy was provided as Consumer subsidy to TSECL. During the year 2015-16, subsidy provided to the Food, Civil Supply and Consumer Affairs Department was mainly for the consumers of Public Distribution System (PDS) under Below Poverty Line and Antyodaya Anna Yojana families (₹ 29.13 crore) and also direct cash transfer to PDS beneficiaries in lieu of supply of Mustard Oil and Dal (₹ 19.84 crore). However, the subsidy under Food, Civil Supply and Consumer Affairs Department decreased by ₹ 15.23 crore (23 per cent) during 2015-16 as compared to the previous year.

1.6.5 Financial Assistance by State Government to Local Bodies and other Institutions

Local Bodies

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

Classification of Local Bodies

Panchayati Raj Institutions: Consequent upon the 73rd Constitutional Amendment, the Tripura Panchayats Act, 1993 was enacted and three tiers of Panchayati Raj system was established in the State comprising of Gram Panchayats (GPs) at village level, Panchayat Samitis (PSs) at block level and Zilla Parishads (ZPs) at district level. All the PRIs are governed by Tripura Panchayats Act, 1993. As of March 2016 there were 8 ZPs, 35 PSs and 591 GPs in the State. In the Tripura Tribal Areas Autonomous District Council (TTAADC) areas, there were 587 Village Development Committees (VDCs) and 40 Block Advisory Committees (BACs) which were synonymous to GPs and PSs respectively.

Urban Local Bodies: Consequent upon the 74th Constitutional Amendment, the GoT had enacted the Tripura Municipal Act, 1994. There were three categories of ULBs in the State e.g. Municipal Corporation, Municipal Councils (MCs) and Nagar Panchayats (NPs). All the ULBs were governed by the Tripura Municipal Act, 1994. There was one Municipal Corporation, 10 MCs and nine NPs in the State as of March 2016.

Financial Profile

The quantum of assistance provided by way of grants and loans to Local Bodies and other institutions during the last five years from 2011-12 to 2015-16 are presented in **Table No. 1.22.**

Table No. 1.22: Financial assistance to Local Bodies, etc.

(₹ in crore)					
Financial assistance to Institutions	2011-12	2012-13	2013-14	2014-15	2015-16
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	34.70	37.51	34.92	71.80	Not Available
Municipal Councils and Nagar Panchayats	132.93	241.52	170.76	242.51	186.10
Zilla Parishads and Other Panchayati Raj Institutions	45.04	45.36	37.12	69.88	70.77
Other Institutions	5.16	6.09	Nil	Nil	187.93
Total:	217.83	330.48	242.80	384.19	444.80
Assistance as percentage of Revenue Expenditure	4.53	6.34	4.08	5.16	5.65

Source: Finance Accounts.

During the year 2015-16, the quantum of financial assistance to the Local Bodies increased substantially by ₹ 60.61 crore (15.78 per cent) over the previous year which was 5.65 per cent of Revenue Expenditure. Out of financial assistance of ₹ 444.80 crore, ₹ 186.10 crore (about 42 per cent) was given to the Municipalities and NPs to facilitate their functioning as vibrant institutions of Local Self Government as per the policy of State Government. Only 15.91 per cent assistance was given to ZPs and other PRIs during the year.

Besides, the State Government provided ₹ 55.21 crore as assistance to the Non-Government Primary and Secondary Schools during 2015-16 which was booked as Revenue Expenditure under Social Services.

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

The 73rd and 74th Constitutional Amendments gave the constitutional status to PRIs and ULBs and established a system of uniform structure, holding of regular elections, regular flow of funds through Central and State Finance Commission (SFC) allocations, etc. As a follow up, the State was required to entrust these bodies such power, functions and funds so as to enable them to function as Institutions of Self Government. In particular, the PRIs and ULBs were required to prepare plans and implement schemes for economic development and social justice including those subjects enumerated in the Eleventh Schedule (related to PRIs) and Twelfth Schedule (related to ULBs) of the Constitution of India.

The Tripura Panchayats Act, 1993 had provision for transfer of subjects to different tiers of PRIs. The State Government had devolved five subjects³ to PRIs out of 29 subjects listed in the Eleventh Schedule of the Constitution (August, 2006 & August, 2007). The remaining 24 subjects had not been transferred (September 2016). Out of these five subjects, only funds for payment of wages of pump operators and power consumption charges under Water Resources had been transferred to the PRIs.

Besides, the transfer of functionaries to PRIs was not done which was a prerequisite for successful working of Local Self Government at the grass-root level. The works of the PRIs were being performed by the State Government functionaries.

The XIV FC recommended that, GPs being directly responsible for the delivery of basic services, the basic grants earmarked should go directly to them without any share for other levels. The earmarked basic grants will be distributed among them on the basis of the formula prescribed by the SFC.

The State Government received ₹ 36.24 crore as basic grant for Rural Local Bodies during 2015-16 from GoI as per recommendations of the XIV FC. The State allocated ₹ 65.00 crore in the Revised Estimates to the PRIs to facilitate their functioning during the year 2015-16.

Urban Local Bodies

- The Tripura Municipal Act 1994 envisaged transfer of functions of various departments of the State Government to ULBs. All the 18 functions listed in the XII Schedule of the Constitution had been transferred by the State Government to the ULBs. But in practice, functions like Fire Service, Roads and Bridges were controlled by the State Government departments.
- ULBs receive funds by way of grants both from Central and State Government. The State Government allocated ₹ 65.00 crore as grants in the Revised Estimates for the ULBs to perform their basic functions during the year 2015-16 as a

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

vibrant institution of the Local Self Government. Further, during the year 2015-16, the GoI released ₹ 21.41 crore as basic grants to the ULBs as per recommendation of the XIV FC for the year.

The XIV FC recommended that the Local Bodies should be required to spend the grants only on the basic services within the functions assigned to them under relevant legislations. It also recommended that the basic grant for ULBs be divided into tier-wise share and distributed across each tier, namely the Municipal Corporations, Municipalities (the tier-II ULBs) and the Nagar Panchayats (the tier-III ULBs) using the formula given by the respective SFC. The State Government should apply the distribution formula of the most recent SFC, whose recommendation have been accepted.

Accounting and Auditing Arrangement of PRIs and ULBs

Panchayati Raj Institutions: Rural Development (Panchayats) Department, GoT instructed PRIs to maintain the accounts in New Accounting Structure 2009 w.e.f 01.04.2010 as devised by the Ministry of Panchayati Raj, GoI in consultation with the Comptroller and Auditor General of India (CAG). In practice, the PRIs started maintaining their accounts as per the new Accounting Structure from the year 2011-12. The State Government had engaged Chartered Accountant firms to introduce Double Entry Accounting System in the PRIs and they were to train the GP staff in the software implementation and ensure preparation of accounts in the double entry system.

Government of Tripura, Finance Department framed the 'Tripura Local Fund Audit Rules 2011' for audit of accounts of Local Bodies by the Director, Local Fund Audit (DLFA) and a gazette notification was issued on 12 January 2012 for implementation of the rules. Rule 3 (1) provides that the State Government or such authority as it may direct; shall appoint a person to be the DLFA.

The XIV FC recommended that the books of accounts prepared by the Local Bodies should distinctly capture income on account of Own Taxes and Non-taxes, Assigned Taxes, Devolution and grants from the State, grants from the Finance Commission and grants for any other agency functions assigned by the Union and State Government. In addition, it also recommended that the Technical Guidance and Support (TGS) arrangement by the CAG should be continued and the States should take action to facilitate Local Bodies to compile accounts and have them audited in time.

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

Urban Local Bodies: Based on the recommendations of the Eleventh Finance Commission, the Ministry of Urban Development, GoI in consultation with the CAG developed the National Municipal Accounts Manual (NMAM) based on double entry accrual system of accounting. The Urban Development Department, GoT had drafted

(June 2010) the 'Tripura Municipal Accounting Manual' based on the NMAM. The Manual was finalised in June 2011. The State Government adopted the manual for implementation but the MCs and NPs had not implemented the same.

As per Section 264, 265 and 266 of the Tripura Municipal Act, 1994, the accounts of the Municipality shall be examined and audited by an auditor appointed in this regard by the State Government. The State Government shall by rules make provision with respect to the maintenance of accounts of the Municipalities and auditing of such accounts, including the power of the auditor. The auditor shall submit the audit report to the Chairperson of the Municipality and a copy thereof to the State Government.

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

Reporting Arrangement

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

1.7 Quality of Expenditure

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

1.7.1 Adequacy of Public Expenditure

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the Government to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public and merit goods⁴ like, delivery of health services to improve quality of

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

life and reduce morbidity, providing basic education to all, drinking water and sanitation, etc. Expenditure on Social and Economic Services together constitute the Development Expenditure while the expenditure on General Services is treated as Non-Development Expenditure. The trend of Development and Non-Development Expenditure on Revenue Heads along with the rate of growth during the period 2011-16 are as under:

Table No. 1.23: Development and Non-Development Revenue Expenditure

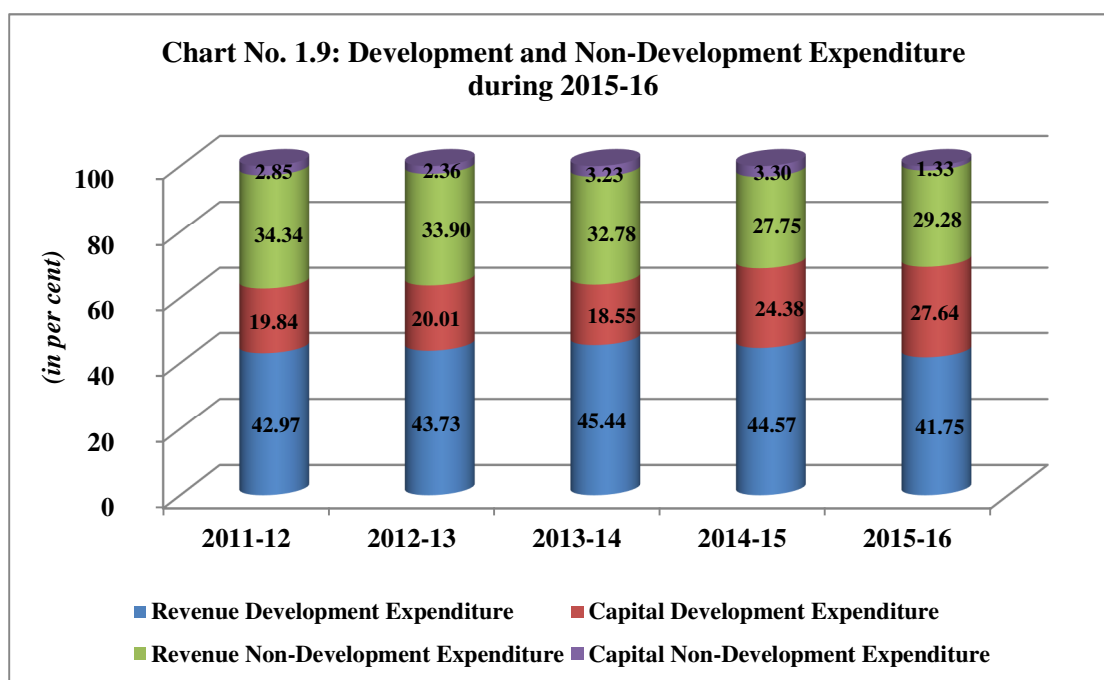
(₹ in crore)

Nature of expenditure	2011-12	2012-13	2013-14	2014-15	2015-16
Development Expenditure (% to total Revenue Expenditure)	2,672.97 (55.58)	2,936.80 (56.34)	3,456.18 (58.10)	4,587.08 (61.63)	4,625.36 (58.78)
Rate of growth (in per cent)	13.94	9.87	17.69	32.72	0.83
Non-Development Expenditure (% to total Revenue Expenditure)	2,136.26 (44.42)	2,276.08 (43.66)	2,492.78 (41.90)	2,855.83 (38.37)	3,243.11 (41.22)
Rate of growth (in per cent)	6.09	6.54	9.52	14.56	13.56
Total Revenue Expenditure	4,809.23	5,212.88	5,948.96	7,442.91	7,868.47
Rate of growth (in per cent)	10.32	8.39	14.12	25.11	5.72

During last five years, Development Expenditure had increased steadily though the growth slowed down in 2015-16, and its share of total Revenue Expenditure fell from 61.63 per cent in 2014-15 to 58.78 per cent in 2015-16. Conversely, it was also observed that Non-Development Expenditure as a percentage of total Revenue Expenditure increased from 38.37 per cent in 2014-15 to 41.22 per cent in 2015-16.

The Development Expenditure under revenue account increased by ₹ 38.28 crore (0.83 per cent) and Non-Development Expenditure increased by ₹ 387.28 crore (13.56 per cent) in 2015-16 as compared to the previous year. The Development Expenditure increased mainly on account of Education, Water Supply and Sanitation under Social Sector and Agriculture and Allied activities and Power under Economic Sector. Increase in Non-Development Revenue Expenditure was driven by increase in Interest Payments and Pensions by ₹ 47.71 crore (7 per cent) and ₹ 188.13 crore (22.47 per cent) respectively over the previous year.

Chart No. 1.9 shows the trend of Development and Non-Development Expenditure under both Revenue and Capital Heads during last five year period (2011-16).



The overall percentage of Development Expenditure including the expenditure on Loans and Advances was increasing during the last five year period. During the year 2015-16, Development Expenditure continued to increase its share of total expenditure and stood at 69.39 *per cent* of which 27.64 *per cent* was on Capital Head. The percentage of Capital Expenditure on development purposes had also increased steadily during the period.

Table No. 1.24 shows the fiscal priorities given by the Government under various heads of expenditure with reference to GSDP and Aggregate Expenditure during 2015-16 as compared to 2012-13.

Table No. 1.24: Fiscal priority of the State

Fiscal priority by the State	(in per cent)					
	AE/GSDP	DE/AE	SSE/AE	CE/AE	Education/AE	Health / AE
Special Category States Average (Ratio) 2012-13	22.23	69.92	38.42	15.53	20.86	5.58
Tripura Average 2012-13	31.54	63.30	39.62	22.09	16.68	4.64
⁵ Special Category States Average (Ratio) 2015-16	21.66	70.41	39.78	13.95	20.63	6.41
Tripura Average 2015-16	33.38	69.39	36.39	28.78	16.07	5.51

AE: Aggregate Expenditure DE: Development Expenditure SSE: Social Service Expenditure
CE: Capital Expenditure
Development Expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.
Source: For GSDP, Information furnished by Directorate of Economics and Statistics, Government of Tripura.

It can be seen that during 2015-16 Development Expenditure as percentage of Aggregate Expenditure increased by 6.09 *per cent* as compared to 2012-13. In respect of Social Service, the expenditure decreased by 3.23 *per cent*. The Capital Expenditure as percentage of Aggregate Expenditure increased by 6.69 *per cent* in 2015-16 as compared to that of 2012-13. Further, the expenditure on Education as

⁵ Exclude Jammu & Kashmir.

ratio of Aggregate Expenditure decreased from 16.68 per cent in 2012-13 to 16.07 per cent in 2015-16. The expenditure on Health as a ratio of Aggregate Expenditure however, marginally increased to 5.51 per cent during 2015-16 from 4.64 per cent in 2012-13.

From the data adopted in the table above it can be seen that ratio of Development Expenditure to Aggregate Expenditure of the State during 2015-16 was lower than the average ratio of the eight Special Category States for the year. The ratio of Capital Expenditure to Aggregate Expenditure in Tripura was higher than that of Special Category States during the year 2015-16. The ratio of Education and Health however, remained below the average ratio of the eight Special Category States during 2015-16.

The growth rate of the State in respect of Revenue Expenditure on Education was 10.77 per cent which was higher than the growth rate of eight Special Category States (1.24 per cent) during 2015-16 and the growth rate of the State in respect of Revenue Expenditure on Health was (-) 8.31 per cent which was lower than the growth rate of eight Special Category States (20.65 per cent) during 2015-16 as compared to the previous year.

The adequacy of Government expenditure both under Revenue and Capital account and also Plan and Non-plan components are reflected in the table below:

Table No. 1.25: Expenditure on Revenue and Capital (Plan and Non-plan)

(₹ in crore)

Expenditure	Plan					Non-plan				
	2011-12	2012-13	2013-14	2014-15	2015-16	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue	1,061.92	1,219.27	1,399.94	1,966.46	1,866.52	3,747.31	3,993.61	4,549.02	5,476.45	6,001.95
Capital	1,321.14	1,450.67	1,646.94	2,821.41	3,176.31	76.12	32.52	(-) 6.21	10.88	11.71
Total :	2,383.06	2,669.94	3,046.88	4,787.87	5,042.83	3,823.41	4,026.13	4,542.81	5,487.33	6,013.66

It can be seen from **Table No. 1.25** that under the Plan head, the total expenditure (both Revenue and Capital) increased from ₹ 4,787.87 crore in 2014-15 to ₹ 5,042.83 crore in 2015-16 with an increase of 5.33 per cent. The Non-plan Expenditure (both Revenue and Capital) increased by 9.59 per cent in 2015-16 as compared to 2014-15.

Under Non-plan head, the Revenue Expenditure constituted a major portion (99.80 per cent) which stood at ₹ 6,001.95 crore in 2015-16. The NPRE (₹ 6,001.95 crore) during 2015-16 exceeded the Projection made by the State in the Budget Estimate for the year while the PRE decreased by 5.08 per cent during the year as compared to previous year.

1.7.2 Efficiency of Expenditure Use

Apart from improving the allocation towards Development Expenditure⁶, particularly in view of the fiscal space being created on account of decline in debt servicing in recent years, the efficiency of expenditure use is also reflected by the ratio of Capital

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

Expenditure to total expenditure (and/or GSDP) and proportion of Revenue Expenditure being spent on Operation and Maintenance of the existing social and economic services. The higher the ratio of these components to total expenditure (and/or GSDP), the better would be the quality of expenditure. While **Table No. 1.26** presents the trends in Development Expenditure relative to the Aggregate Expenditure of the State during the current year *vis-à-vis* the previous years, **Table No. 1.27** provides the ratio of Capital Expenditure and the component of Revenue Expenditure incurred on the maintenance of the selected Social and Economic Services.

Table No. 1.26: Development Expenditure
(₹ in crore)

Components of Development Expenditure	2011-12	2012-13	2013-14	2014-15	2015-16
Development Expenditure (a to c)	3,907.31 (62.81)	4,250.56 (63.30)	4,866.80 (63.98)	7,095.90 (68.95)	7,687.68 (69.39)
a. Development Revenue Expenditure	2,672.97 (42.97)	2,936.80 (43.73)	3,456.18 (45.44)	4,587.08 (44.57)	4,625.36 (41.75)
b. Development Capital Expenditure	1,220.53 (19.62)	1,295.11 (19.29)	1,395.12 (18.34)	2,493.08 (24.22)	3,040.48 (27.45)
c. Development Loans and Advances	13.81 (0.22)	18.65 (0.28)	15.50 (0.20)	15.74 (0.15)	21.84 (0.20)

Figures in the parentheses indicate *per cent* to Aggregate Expenditure

Source: Finance Accounts

Table above shows that the Development Expenditure on Social and Economic Services increased by 8 *per cent* from ₹ 7,095.90 crore in 2014-15 to ₹ 7,687.68 crore in 2015-16. The relative share of the Revenue Development Expenditure was 42 *per cent* of the total expenditure while the share in respect of Development Capital Expenditure was 27 *per cent* which increased by 22 *per cent* over the previous year. Out of total amount of ₹ 21.84 crore disbursed as development loans during the year, ₹ 20.00 crore was disbursed towards loan for Medical and Public Health under Social Services during the year 2015-16.

The efficiency of Government expenditure on selected parameters in some major areas under Social and Economic Services is depicted in the following table.

Table No. 1.27: Efficiency of expenditure use in selected Social and Economic Services
(in per cent)

Social/Economic Infrastructure	2014-15			2015-16		
	Ratio of CE to TE	In RE, the share of		Ratio of CE to TE	In RE, the share of	
		S &W	O&M		S&W	O &M
Social Services (SS)						
Education, Sports, Art & Culture	8.40	72.61	27.39	6.49	76.93	23.07
Health & Family Welfare	15.90	47.23	52.77	18.34	60.45	39.55
Water Supply, Sanitation, and Housing & Urban Development	67.18	38.38	61.62	62.07	43.29	56.71
Other Social Services	11.71	17.10	82.90	5.46	19.33	80.67
Total (SS)	20.84	50.00	50.00	17.42	56.33	43.67

Table No. 1.27: Efficiency of expenditure use in selected Social and Economic Services (cont.)

(in per cent)

Social/Economic Infrastructure	2014-15			2015-16		
	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
Economic Services (ES)						
Agriculture & Allied Activities	12.96	37.13	62.87	15.27	53.78	46.22
Irrigation & Flood Control	37.81	80.15	19.85	40.30	93.09	6.91
Power & Energy	37.46	2.97	97.03	46.90	11.06	88.94
Transport	67.66	-	100.00	71.47	-	100
Other Economic Services	68.82	65.07	34.93	80.71	76.55	23.45
Total (ES)	54.19	38.52	61.48	64.05	48.86	51.14
Total (SS+ES)	35.25	46.51	53.49	39.66	54.24	45.76

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

Table above depicts the various component wise percentage of Revenue and Capital Expenditure, percentage of expenditure on Salary and Wages, and Operation and Maintenance cost in relation to Revenue Expenditure in Social and Economic Services for the year 2014-15 and 2015-16 respectively.

The ratio of Capital Expenditure to total expenditure under Social Services decreased marginally during 2015-16 as compared to 2014-15 mainly due to decrease in expenditure in Education, Water Supply, Sanitation, Housing and Urban Development, etc. The share of Salary and Wage expenditure in Social Services under Revenue increased by 6.33 *per cent* during the year 2015-16 mainly due to increase in expenditure in Health and Family Welfare Sectors by 13.22 *per cent*.

Ratio of Capital Expenditure to total expenditure in Economic Services substantially increased to 64.05 *per cent* mainly due to incurring of more expenditure in Transport and other Economic Services while 100 *per cent* Revenue Expenditure was incurred by the State Government for Operations and Maintenance purpose in respect of Transport Sector. The ratio of Salary and Wage expenditure in relation to Revenue Expenditure also increased substantially to 48.86 *per cent* in 2015-16 from 38.52 *per cent* in 2014-15 under Economic Sector. As a percentage of Revenue Expenditure, the share of Operation and Maintenance expenditure fell by 7.73 *per cent* from 53.49 *per cent* in 2014-15 to 45.76 *per cent* in 2015-16.

1.8 Financial Analysis of Government Expenditure and Investments

1.8.1 Financial Results of Irrigation Projects

During the year 2015-16, Revenue Expenditure on Minor and Medium Irrigation Projects was ₹ 38.01 crore (Non-plan: ₹ 37.35 crore, Plan: ₹ 0.66 crore) out of which the cost of maintenance on these projects was ₹ 1.07 crore. There was no commercial irrigation project in the State of Tripura.

1.8.2 Incomplete Projects

As per information furnished by the State Public Works Department, there were 77 ongoing/incomplete projects as on 31 March 2016 with initial budgeted cost of

₹ 5 crore and above in each case. Category-wise details of ongoing works/projects with initial budgeted cost and their cumulative expenditure incurred up to 31 March 2016 are given in **Table No. 1.28**.

Table No. 1.28: Category-wise profile of incomplete projects

(₹ in crore)

Category of works/projects	No. of incomplete works/projects	Initial budgeted cost	Actual expenditure incurred during 2015-16	Cumulative expenditure as on 31.3.2016 (percentage over approved cost)
1	2	3	4	5
Building Works	44	466.46	56.99	279.96 (60)
Bridge Works	11	81.05	8.80	44.08 (54)
Road Woks	13	344.93	33.04	277.75 (80)
Water Resource Works	7	158.27	6.69	136.07 (86)
Drinking Water Works	2	10.25	Nil	5.33 (52)
Total:	77	1060.96	105.52	743.19 (70)

Source: Finance Accounts 2015-16.

Out of 44 ongoing Building Works indicated above, 18 works pertained to Health Sector and 9 works related to Education Department.

Further, detailed information pertaining to incomplete projects whose scheduled date of completion was 31 March 2016 are given in (**Appendix - 1.5**).

It was seen that, there were 35 projects (17 related to Building Works, 5 Bridge Works, 5 Road Works, 6 Water Resource Works and 2 Drinking Water Scheme) which were to be completed by 31 March 2016 but these remained incomplete. The cumulative expenditure upto 31 March 2016 was ₹ 301.84 crore on these works/projects against budgeted cost of ₹ 383.15 crore.

The category-wise incomplete works along with their total cumulative expenditure upto 31 March 2016 are given in **Table No. 1.29**.

Table No. 1.29: Category-wise profile of incomplete projects which were scheduled to be completed by 31 March 2016

(₹ in crore)

Name of projects	No. of incomplete projects	Initial budgeted cost	Cumulative actual expenditure as on 31.3.2016 (Percentage)
Building Works	17	168.77	110.66 (66)
Bridge Works	5	31.79	16.28 (51)
Road Works	5	42.44	33.49 (79)
Water Resource Works	6	129.91	136.07 (105)
Drinking Water Scheme	2	10.24	5.34 (52)
Total:	35	383.15	301.84 (79)

Source: Finance Accounts 2015-16.

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

1.8.3 Investment and Returns

As on 31 March 2016, Government's investment was ₹ 1,355.70 crore in 2 Statutory Corporations, 12 Government Companies, 27 Co-operatives and one Rural Bank (Table No. 1.30).

Table No. 1.30: Return on investment

Investment/Return/Cost of borrowings	2013-14	2014-15	2015-16
Investment at the end of the year (₹ in crore)	1,199.55	1,303.73	1,355.70
Return on investment(₹ in crore)	0.00	0.51	13.41
Return on investment (per cent)	0.00	0.04	0.97
Average rate of interest on Government borrowings (per cent)	12.39	13.18	12.95
Difference between cost of funds and return (per cent)	12.39	13.14	11.98

Source: Finance Accounts

Out of ₹ 1,355.70 crore, ₹ 1,029.18 crore was invested in 12 Government Companies, ₹ 157.28 crore in 2 Statutory Corporations, ₹ 131.52 crore in 26 Co-operative Societies and ₹ 37.72 crore in one Rural Bank upto the end of 31 March 2016.

During the year 2015-16, the Government invested ₹ 51.97 crore in seven Government Companies (₹ 38.73 crore), one Statutory Corporation (Tripura Road Transport Corporation; ₹ 0.50 crore) and in nine Co-operative Banks and Societies (₹ 12.74 crore).

Out of an investment of ₹ 38.73 crore in seven Government Companies during the year, ₹ 20.00 crore was invested in the Tripura Jute Mills Ltd. followed by investment of ₹ 10.00 crore in the Tripura Handloom, Handicraft Development Corporation Limited and ₹ 8.73 crore in the other five Government Companies. During the year 2015-16, dividend amounting to ₹ 13.41 crore (₹ 12.34 crore from North East Transmission Company Limited. and ₹ 1.07 crore from ONGC Tripura Power Company Limited) was received by the Government.

1.8.4 Loans and Advances by State Government

In addition to investments as equity capital in Corporations, Companies and Co-operative Societies, Government had also been providing Loans and Advances to those Institutions/Organisations. The Government further provides loans to its employees for construction of houses and other miscellaneous purposes. **Table No. 1.31** presents the outstanding Loans and Advances as on 31 March 2016, Interest Receipts *vis-a-vis* Interest Payments during the last five year period.

Table No. 1.31: Average Interest Receipts on Loans advanced by the State Government
(₹ in crore)

Quantum of Loans/Interest Receipts/ Cost of borrowings	2011-12	2012-13	2013-14	2014-15	2015-16	
					RE	Actual
Opening Balance	82.78	94.57	112.24	127.05	140.61	140.61
Amount advanced during the year	13.89	18.93	15.77	15.74	21.94	21.84
Amount repaid during the year	2.10	1.26	0.96	2.18	2.00	1.14
Closing Balance	94.57	112.24	127.05	140.61	164.55	161.31
Net addition of Loans	11.79	(-) 17.67	14.81	13.56	19.94	20.70
Interest Receipts	0.91	1.39	1.27	1.08	NA	2.55
Interest Receipts as <i>per cent</i> to outstanding Loans and Advances	0.96	1.24	0.99	0.76	NA	1.58
Interest Payments as <i>per cent</i> to outstanding Fiscal Liabilities of the State Government.	7.18	6.93	6.77	7.31	NA	7.02
Difference between Interest Payments and Interest Receipts (<i>per cent</i>)	6.22	5.69	5.79	6.55	NA	5.44

NA: Not available

As on 31 March 2016, the balance of Loans and Advances given by the State Government to various organisations for development purposes was ₹ 161.31 crore, of which an amount of ₹ 64.50 crore pertained to the Society for Tripura Medical College and Dr. BRAM Teaching Hospital, Agartala. An amount of ₹ 43.50 crore remained outstanding with TSECL as on 31 March 2016 which was given in 2014-15 and no loan had been disbursed to TSECL during the year 2015-16. During 2015-16, an amount of ₹ 21.84 crore was given as Loans to the Government Servants by the State Government but only ₹ 2.55 crore was received as interest from the Government servants.

1.8.5 Cash Balances and Investment of Cash Balances

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

Under the agreement with the RBI, the State Government has to maintain a minimum cash balance of ₹ 29.00 lakh with the Bank. If the balance falls below the agreed minimum balance on any day, the deficiency is to be made by taking WMAs overdrafts. However, the State had not availed any WMAs (ordinary or special) during the year 2015-16. **Table No. 1.32** depicts the Cash Balances and investments made by the State Government out of Cash Balances during the year 2014-15 and 2015-16.

Table No. 1.32: Cash Balances and Investments of Cash Balances

Particulars	(₹ in crore)	
	Opening balance on 1-4-2015	Closing balance on 31-3-2016
(a) General Cash Balance -		
Cash in Treasuries	0.00	0.00
Deposits with Reserve Bank	(-) 542.81	6.76
Deposits with other Banks	0.00	0.00
Remittances in transit - Local	(-) 1.13	(-) 1.13
Total:	(-) 543.94	5.63
Investments held in Cash Balance Investment Account	3,371.25	2,207.79
Total (a):	2,827.31	2,213.42
(b) Other Cash Balances and Investments		
Cash with departmental officers viz ,Public Works Department Officers, Forest Department officers, District Collectors	24.27	19.72
Permanent advances for contingent expenditure with departmental officers	(-) 0.05	0.00
Investment of Earmarked Funds	529.21	529.21
Total (b):	553.43	548.93
Grand total (a)+ (b):	3,380.74	2,762.35

The above table shows that ₹ 2,207.79 crore had been held in Cash Balance Investment Account while ₹ 529.21 crore was in earmarked (Sinking Fund) fund as on 1st April 2016. The funds in Cash Balance Investment Account decreased by ₹ 1,163.46 crore (about 35 per cent) as compared to previous year which resulted in total cash balance of ₹ 2,762.35 crore at the end of 31 March 2016. The entire balance of ₹ 2,707.79 crore under Cash Balance Investment Account was invested in GoI's 14 days Treasury bills as on 31 March 2016. Interest of ₹ 55.24 crore was realised on the investment of Cash Balance during 2015-16.

Fresh Borrowings by the State

The XIII FC suggested that there should be a directed effort by States with large balances to utilise existing cash balances before resorting to fresh borrowings. Further, it also suggested considering utilising surplus Cash Balances for lump-sum repayment of market borrowings raised for debt swap during the period 2002-05 which was likely to become due during the next few years. RBI had also reiterated the fact and advised the States to manage their Cash Balance more efficiently.

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

During the year 2015-16, the State Government resorted to fresh borrowings to the tune of ₹ 1,113.86 crore (3.56 per cent of GSDP) of which ₹ 575.00 crore was from Open Market Borrowings, ₹ 254.88 crore from NSSF and ₹ 283.98 crore from other Financial Institutions. The repayment of borrowings during the year was

₹ 415.65 crore (1.25 per cent of GSDP). On the other hand, as pointed out in **Paragraph No. 1.8.5**, the balance in Cash Balance Investment Account at the beginning of the year 2015-16 was ₹ 3,371.25 crore. Thus, despite the huge balance in Cash Balance Investment Accounts, the State Government resorted to fresh borrowings. Loans raised from the NSSF during the year was ₹ 254.88 crore at an interest rate of 9.50 per cent and the outstanding balance from this source at the end of 31 March 2016 stood at ₹ 1,538.39 crore. The overall interest payment during 2015-16 was ₹ 729.39 crore.

The XIV FC however, recommended that if a State Government is not able to fully utilise its sanctioned borrowings limit of 3 per cent of GSDP in any particular year during the first four years of the award period i.e 2015-16 to 2019-20, it will have the option of availing the unutilised borrowing amount only in the following year but within the award period.

The following table shows the receipts and repayments of the borrowings from Market Borrowings by the State Government for the last five year period from 2011-12 to 2015-16:

Table No. 1.33: Trend in Market Borrowings during 2011-16.

(₹ in crore)

Year	Receipts during the year	Repayment during the year	Addition during the year	Balance as on 31 March	Amount of investment account as on 31 March
2011-12	411.81	172.63	239.18	3,558.87	1,104.30
2012-13	830.53	281.28	549.25	4,108.13	2,305.70
2013-14	783.25	172.14	611.11	4,719.24	3,460.88
2014-15	532.07	268.78	263.29	4,982.50	3,371.25
2015-16	1,113.86	415.65	698.21	5,680.71	2,207.79
Total:	3,671.52	1,310.48	2,361.04		

During the last five year period, an amount of ₹ 2,361.04 crore had been added to the total liabilities from the Market Borrowings which increased the net balance to ₹ 5,680.71 crore at the end of 31 March 2016, while ₹ 2,207.79 crore was lying in the Cash Balance Investment Account. Huge balance in Cash Balance Investment Account indicated the need for better cash management. The State Government should adopt the policy of need based borrowing and maintenance of minimum Cash Balance.

1.9 Assets and Liabilities

1.9.1 Growth and Composition of Assets and Liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix - 1.6** gives an abstract of such liabilities and the assets as on 31 March 2016 compared with the corresponding position on 31 March 2015. While the liabilities in the Appendix consist mainly of

Internal Borrowings, Loans and Advances from the GoI, receipts from the Public Account and Reserve Funds, the assets comprise mainly of the Capital Outlay, Loans and Advances given by the State Government and Cash Balances.

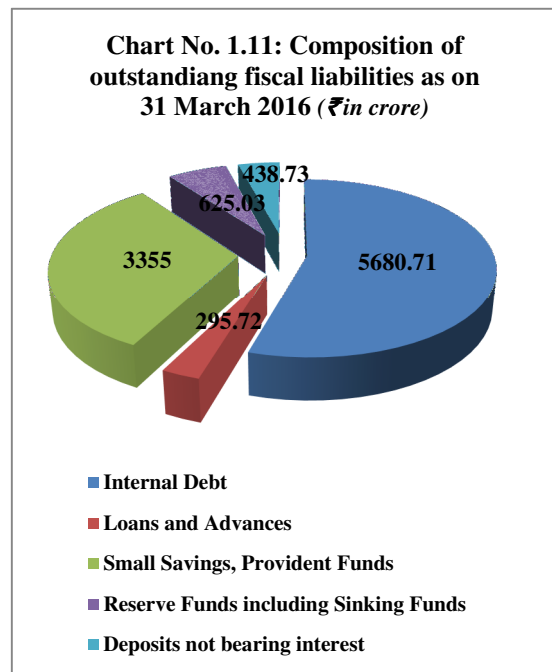
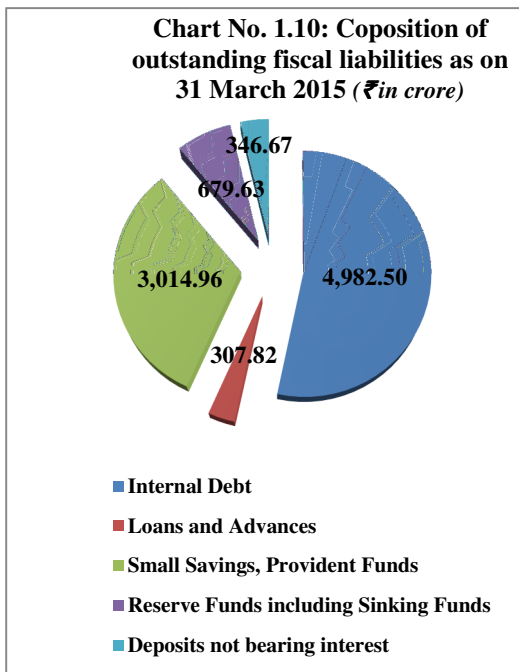
The FRBM Act of the State had defined the total liabilities as follows: “The total liabilities means the liabilities under the Consolidated Fund and the Public Account of the State and shall also include borrowings by the Public Sector Undertakings and the special purpose vehicles and other equivalent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

As per statement of the Finance Accounts the liabilities of the State Government comprise of the following:

- Market Loans
- Loans from Financial Institutions
- Special Securities issued to NSSF
- Loans from GoI
- Small Savings, Provident Funds, etc.
- Reserve Funds
- Deposits, etc.

1.9.2 Fiscal Liabilities

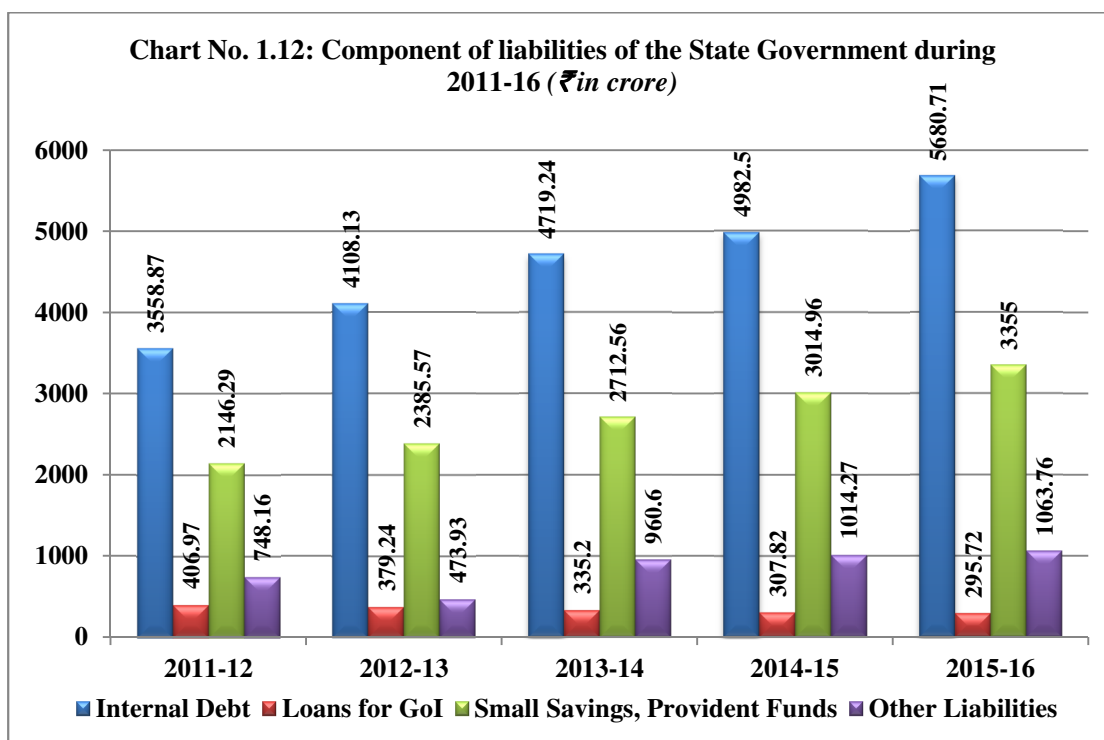
The trends in outstanding fiscal liabilities of the State are presented in **Appendix - 1.6**. The composition of fiscal liabilities during the current year *vis-à-vis* the previous year are presented in **Chart Nos. 1.10** and **1.11** respectively.



The outstanding fiscal liabilities of the State as on 31 March 2015 was ₹ 9,331.58 crore which stood at ₹ 10,395.19 crore at the end of March 2016 with an increase of 11.40 per cent during the year. Outstanding liabilities on account of Internal Debt increased by ₹ 698.21 crore (14.01 per cent) and Public Account by ₹ 377.50 crore (9.34 per cent) offset by decrease in Loans and Advances from GoI by ₹ 12.10 crore (4 per cent) over the previous year. However, actual liability in respect of loans from GoI decreased by 8 per cent due to rectification of misclassification of previous year outstanding balance by pro-forma transfer of ₹ 13.60 crore from grants to loan from GoI. The State had contained the outstanding liabilities within the target fixed by TFRBM Act and also the XIV FC projection of 35 per cent of GSDP.

During the last five year period of 2011-16, the outstanding liabilities consistently increased from ₹ 6,873.63 crore in 2011-12 to ₹ 10,395.19 crore in 2015-16. The percentage of outstanding liabilities to GSDP during 2015-16 was 31.32 against the projection in the MTFPS (35 per cent) and was also within the projection (35 per cent) made in the XIV FC.

The liabilities of the State Government during 2011-16 are shown in **Chart No. 1.12**.



1.9.3 Transactions under Reserve Funds

As on 31 March 2016, two types of Reserve Funds viz; (i) Interest bearing and (ii) Non-Interest bearing Reserve Funds were operated by the State Government:

i) Interest Bearing Reserve Funds

According to the recommendations of the Finance Commissions, the State Government constituted the SDRF under the Major Head-8121 as Interest bearing Reserve Fund during the year 2010-11. As per the guidelines of the fund, the share of

contribution between the Central and State Government to the fund was 90:10. During the year 2015-16, GoI released ₹ 27.90 crore as Central Share as recommended by the XIV FC for the year.

During the year 2015-16, the State Government transferred an amount of ₹ 30.63 crore towards SDRF including State Share of ₹ 2.73 crore. Out of State share of ₹ 2.73 crore released during 2015-16, ₹ 1.17 crore pertained to 2014-15 and ₹ 1.56 crore for 2015-16. There was short release of ₹ 1.24 crore to SDRF for the year 2015-16. After incurring an expenditure of ₹ 12.84 crore towards relief for natural calamity and after investing ₹ 73.00 crore in Bank, there was a balance of ₹ 88.91 crore at the end of March 2016.

ii) Reserve Funds not Bearing Interest

Two major heads 8222 – Sinking Funds and 8235 – General and Other Reserve Funds, had been operated by the Government in this category of Reserve Funds. Sinking Fund is an earmarked fund under the Non-Interest bearing Reserve Funds created by the Government as per the recommendation of the FC. The accumulated balance in the Sinking Fund at the end of 31 March 2016 was ₹ 529.21 crore.

Under the Major Head 8235 – General and other Reserve Funds, an amount of ₹ 0.67 crore was credited during the year 2015-16 as Guarantee Redemption Fee/Commission received during the year from three Co-operative Societies. The closing balance in this fund stood at ₹ 6.92 crore at the end of 31 March 2016, compared with ₹ 6.25 crore at the end of March 2015.

1.9.4 Contingent Liabilities

Status of Guarantees

Guarantees are contingent liabilities on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee had been extended. Under Article 293 of the Constitution of India the State Legislature passed the limits of annual incremental risk weighted guarantees to 1 *per cent* of the GSDP of that year within which Government may give guarantee on the security of the Consolidated Fund of the State.

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

According to the revised guidelines, the State Government shall contribute minimum 0.5 *per cent* of outstanding guarantee every year to achieve a minimum level of 3 *per cent* of GSDP in the next five years. The fund shall be gradually increased to a desirable level of 5 *per cent*. If guarantees have been invoked or are likely to be invoked, additional funds (over and above 5 *per cent*) shall be maintained. Further, it

states that in order to enable the transfer of total contribution amount to the fund, the Government would make suitable budget provision under Major Head “2075-Miscellaneous General Services, 797-Transfer to Reserve Fund and Deposit Accounts – Guarantees Redemption Fund”. But the State Government did not make any budget provision for the financial year 2015-16 for contribution of this fund though the scheme had been effective from the financial year 2015-16. The details of outstanding position of guarantees are given in **Table No. 1.34**.

Table No. 1.34: Status of Guarantees – Contingent Liabilities

Particulars	(₹ in crore)				
	2011-12	2012-13	2013-14	2014-15	2015-16
Maximum amount guaranteed during the year	99.99	121.42	25.00	79.00	67.00
Outstanding amount of guarantees, of which	115.72	193.27	187.80	241.48	287.78
i) <i>Principal</i>	115.64	193.19	187.72	241.40	287.70
ii) <i>Interest</i>	0.08	0.08	0.08	0.08	0.08
Ceiling fixed by the State Government Act, if any	1 % of GSDP	1 % of GSDP	1 % of GSDP	1 % of GSDP	1 % of GSDP
Outstanding amount of guarantee to Revenue Receipts (<i>per cent</i>)	1.79	2.74	2.45	2.61	3.05

During the year 2015-16, the State Government had given fresh guarantees amounting to ₹ 67.00 crore for repayment of loans raised by three⁷ Co-operative Societies. The Government received ₹ 0.67 crore as guarantee commission/fee from the three Co-operative Societies and credited to Major Head 8235-00-117 during the year. As on 31 March 2016, outstanding guarantees stood at ₹ 287.78 crore including interest of ₹ 0.08 crore against ₹ 241.48 crore at the end of March 2015. Maximum outstanding guarantee amounting to ₹ 165.87 crore was in respect of the three Co-operative Societies followed by TSECL amounting to ₹ 121.91 crore as on 31 March 2016. However, the incremental guarantee liability of the State had decreased which was within the limit fixed by the Legislature for the year. The outstanding guarantee was 0.87 *per cent* of GSDP and 3.05 *per cent* of Revenue Receipts for the year 2015-16.

Off Budget Borrowings

There was no off-budget borrowing for the year 2015-16. As such, the Government had not exceeded the annual permissible limit of 0.5 *per cent* of the GSDP for off-budget borrowings according to the TFRBM Act, 2005.

⁷ 1. Tripura SC Cooperative Development Corporation = ₹ 17 crore
 2. Tripura OBC Cooperative Development Corporation = ₹ 20 crore
 3. Tripura ST Cooperative Development Corporation = ₹ 30 crore

1.10 Analysis of Borrowings of Government

(i) Debt Management

Table No. 1.35: Public Debt Management

(₹ in crore)

Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
i) Total Public Debt received	417.88	834.01	786.98	537.27	1119.79
ii) Less : Debt Repayment	549.64	653.05	219.91	300.00	447.29
iii) Less: Net disbursement of Loans and Advances by the State	(+) 11.79	(+) 17.67	(+) 14.81	(+) 13.56	(+) 20.70
Net Debt utilised (i) – (ii) - (iii)	(-) 143.55	(+) 163.29	(+) 552.26	(+) 223.71	(+) 651.80
Ratio of Net Debt utilised to total Debt received (<i>per cent</i>)	(-) 34	20	70	42	58

Fiscal Deficit is usually financed by way of borrowings by the State. The table shows that during 2015-16 the State Government borrowed funds from the Open Market and GoI amounting to ₹ 1,119.79 crore and repaid ₹ 447.29 crore. During the year 2015-16, ₹ 466.73 crore was paid as interest on outstanding debt, of which ₹ 441.68 crore pertained to Internal Debt and ₹ 25.05 crore was paid as interest to GoI on Loans and Advances during the year.

(ii) Debt Profile

A time series analysis of Public Debt for the previous five years and per capita debt are given in **Table No. 1.36**.

Table No. 1.36: Per capita debt

Year	2011-12	2012-13	2013-14	2014-15	2015-16
Total Debt (₹ in crore)	3,965.84	4,487.37	5,054.45	5,290.32	5976.43
Population*	36,73,917	36,83,000	37,25,000	37,67,000	38,81,000 (A)
Per capita Debt (in ₹)	10,794.58	12,184.00	13,568.99	14,043.85	15,399.20

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

Note: (A) = Advance Estimate

The per capita debt of the State increased steadily from ₹ 10,794.58 in 2011-12 to ₹ 15,399.20 in 2015-16 registering an increase of 42.66 *per cent* during the period of five years. During the same period, the outstanding Public Debt increased by 50.70 *per cent* and constituted 6.06 *per cent* of GSDP during the year 2015-16.

Table No. 1.37: Maturity Profile of Outstanding Debt

(₹ in crore)

Amount of Debt Maturing	Between 2016-17 & 2017-18	Between 2018-19 & 2019-20	Between 2020-21 & 2021-22	2022-23 onwards	Total
Particulars					
(A) Internal Debt, of which	509.74	789.31	836.52	3537.15	5672.72
(i) <i>Market Loans</i>	236.94	506.00	585.00	1920.00	3247.94
(ii) <i>Loans from Financial Institutions</i>	159.06	169.57	137.78	423.97	890.38
(iii) <i>NSSF Loans</i>	113.74	113.74	113.74	1193.18	1534.40
(B) Loans from GoI, of which	62.82	62.60	62.53	107.59	295.54
(i) <i>Plan Loans</i>	61.71	61.56	61.55	105.70	287.44
(ii) <i>Non-plan Loans</i>	1.11	1.04	0.98	1.89	5.02
(C) Average interest rate	NA	NA	NA	NA	NA

Source: Finance Account 2015-16

During the year 2015-16, an amount of ₹ 415.65 crore (Market Loan: ₹ 219.53 crore; NSSF: ₹ 78.62 crore and loans from other Financial Institutions: ₹ 117.50 crore) was due and paid by the State Government. As of 31 March 2016, the outstanding Internal Debt stood at ₹ 5,680.71 crore which would mature for repayment upto the year 2042-43. During 2015-16, Central Loan of ₹ 31.64 crore was due and repaid to the Central Government, leaving a balance of ₹ 295.54 crore which would mature for repayment till end of the year 2054-55 at an interest rate of 6 to 15 *per cent* per annum. Information for loan amounting to ₹ 0.18 crore prior to 1984-85 had not been received from the State Government. Total outstanding debts of the Government are shown in **Appendix 1.6**.

(iii) Debt Sustainability

Debt sustainability refers to the state's ability to maintain a constant Debt-GDP ratio over a period of time. Thus, it implies State's ability to service its debt.

It is important to analyse various indicators that determine the debt sustainability of the State. If the rate of growth of economy (GSDP) exceeds the interest rate of public borrowings, the Debt-GSDP ratio of the State is likely to be stable. The indicators of debt sustainability of the State for the period of last five years beginning from 2011-12 are given in the **Table No. 1.38**:

Table No. 1.38: Debt Sustainability, Indicators and Trends

Indicators of Debt Sustainability	2011-12	2012-13	2013-14	2014-15	2015-16
Outstanding Public Debt (₹ in crore)	3965.84	4487.37	5054.45	5290.32	5976.43
Rate of growth	5.32	13.15	12.64	4.67	12.97
Rate of growth of GSDP	--	12.78	18.14	15.92	11.87
Average interest rate of outstanding Public Debt (in <i>per cent</i>)	12.76	12.61	12.39	13.18	12.95
Net Debt available	(+) 352.76	(+) 180.97	(+) 190.48	(-) 142.00	(+) 205.78
Burden of Interest Payments (IP/RR) (<i>per cent</i>)	7.62	7.56	7.72	7.44	7.74

The above table shows that the growth of outstanding Public Debt during 2011-16 ranged between 5 and 13 *per cent* while the growth of GSDP ranged between 12 and 18 *per cent* respectively. On the other hand, the average interest rate of the outstanding Public Debt ranged between 12 and 13 *per cent* during the same period. The rate of growth of GSDP exceeded the average rate of interest paid on the outstanding debt except in 2015-16, which indicated that the State was quite stable during 2012-15 to 2014-15. There was sufficient debt after redemption of debt with the State Government during the period except in 2014-15 when the net balance of debt was negative.

Market Borrowings

To augment the resources of the State for undertaking development activities the State Government may borrow funds from the open market. The limit of borrowing for a particular financial year is fixed by the Planning Commission of GoI under Article 293 of the Constitution of India.

The position of funds raised from open markets and repayment are given in Table No. 1.39.

Table No. 1.39: Market Borrowings during 2011-16

(₹ in crore)					
Year	Opening balance	Amount raised	Amount repaid	Closing balance	Increase (+)/ decrease (-)
2011-12	1,636.05	300.00	73.47	1,862.58	226.53
2012-13	1,862.58	645.00	119.43	2,388.15	525.57
2013-14	2,388.15	550.03	77.67	2,860.51	472.36
2014-15	2,860.51	150.00	118.02	2,892.49	31.98
2015-16	2,892.43	575.00	219.53	3,247.90	355.47
Total		2,220.03	608.12		1,611.91

Source: Finance Accounts.

It would be seen from Table No. 1.39 that during the period 2011-16, the State Government borrowed ₹ 2,220.03 crore from the open market and repaid ₹ 608.12 crore resulting in net addition of ₹ 1,611.91 crore to the total Internal Debt liability of the State Government. Average interest rates on the market borrowings ranged between 12.39 and 12.95 per cent during the five years up to 2015-16. The State Government raised Market Loan of ₹ 575.00 crore during 2015-16 which was redeemable by 2026 at an annual interest rate ranging between 8.11 and 8.65 per cent. Total Internal Debt of the State as on 31 March 2016 stood at ₹ 5,680.71 crore including Interest bearing Market Loan of ₹ 3,247.94 crore (Appendix- 1.6).

(iv) Cash Balance Investment

The position of the Cash Balance Investment Account during the last five year period upto 2015-16 are detailed in Table No. 1.40.

Table No. 1.40: Year-wise position of Cash Balance Investment Account 2011-16

(₹ in crore)				
Year	Opening balance	Closing balance	Interest receipts on investment	Interest paid on market loan
2011-12	657.41	1,104.30	48.91	131.13
2012-13	1,104.30	2,305.70	66.49	148.40
2013-14	2,305.70	3,460.88	85.20	185.51
2014-15	3,460.88	3,380.74	44.94	242.19
2015-16	3,380.74	2,207.79	52.69	249.96

From the balances of Cash Balance Investment Account it was seen that while the balance had substantially increased from ₹ 1104.30 crore in 2011-12 to ₹ 3,460.88 crore in 2013-14, it came down to ₹ 2,207.79 crore in 2015-16. As on 31 March 2016, the entire balance was invested in GoI 14 days Treasury Bills with RBI. During the year 2015-16, the Government received ₹ 52.69 crore as interest on the investment while it paid ₹ 249.96 crore as interest on Market Loan.

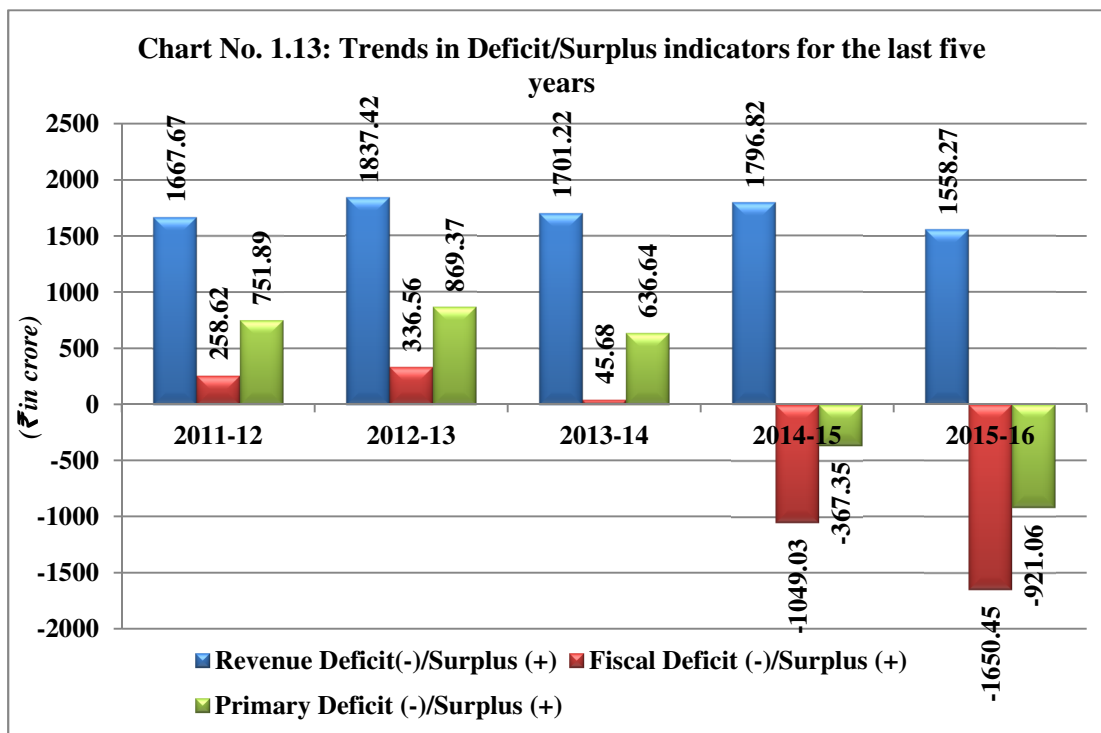
1.11 Fiscal Imbalances

Three key fiscal parameters - Revenue, Fiscal and Primary Deficits - indicate the extent of overall fiscal imbalances in the finances of the State Government during a specified period. The nature and quantum of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is

financed and applied are also important pointers to its fiscal management. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and Fiscal Deficits *vis-a-vis* targets set under FRBM Act/Rules for the financial year 2015-16.

1.11.1 Trends in Deficits

Chart 1.13 presents the trends in Deficit/Surplus indicators over the period 2011-16.



The State was able to achieve Revenue Surplus during 2011-16 and it ranged between 4.69 and 8.87 *per cent* of GSDP during the period. During 2015-16 the Revenue Surplus was 4.69 *per cent* of GSDP. The State had witnessed Primary Deficit and Fiscal Deficit during the last two years. During the year 2015-16 the Fiscal Deficit of the State was ₹ 1,650.45 crore while it was ₹ 1,049.03 crore in 2014-15, an increase of 57 *per cent* during the year.

1.11.2 Composition of Fiscal Deficit/Surplus and its Financing Pattern

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

Table No. 1.41: Decomposition and financing pattern of Fiscal Deficit

(₹ in crore)

Particulars	2013-14	2014-15	2015-16
1	2	3	4
Decomposition of Fiscal Deficit (-) / Surplus (+)	(+) 45.68	(-) 1,049.03	(-) 1,650.45
Fiscal Deficit/Surplus as percentage to GSDP	(+) 0.18	(-) 3.39	(-) 4.97
Revenue Deficit (-) / Surplus (+)	(+) 1,701.22	(+) 1,796.82	(+) 1,558.27
Capital Expenditure	1,640.73	2,832.29	3,188.02
Net Loans and Advances	14.81	13.56	20.70
Financing Pattern of Fiscal Deficit (-) / Surplus (+)			
Market Borrowings (Net)	(+) 472.36	(+) 31.98	(+) 355.51
Loans from GoI (Net)	(-) 44.04	(+) 13.56	(-) 25.71
Special Securities Issued to NSSF (Net)	(+) 17.53	(+) 125.07	(+) 176.26
Loans from Financial Institutions (Net)	(+) 121.22	(+) 202.69	(+) 183.83
Small Savings, Provident Fund, etc. (Net)	(+) 326.99	(+) 302.40	(+) 340.04
Deposits and Advances (Net)	(-) 14.81	(+) 37.61	(+) 111.39
Suspense and Misc. (Net)	(+) 19.68	(+) 33.36	(-) 25.98
Remittances (Net)	(-) 45.97	(-) 47.61	(-) 11.35
Others (Reserve Funds) (Net)	(+) 18.65	(+) 28.09	(-) 54.54
Increase (+) / decrease (-) in cash balance	(+) 1,127.74	(-) 406.45	(-) 618.39

Source: Finance Accounts

The source of funds of the State Government comprises of Revenue Receipts, Non-Debt Capital Receipts, Public Debt Receipts and net receipts from Public Accounts. The State Government received a substantial amount of ₹ 4,565.87 crore from Central Government as grants during the year 2015-16 and with this amount the total Revenue Receipts stood at ₹ 9,426.74 crore. The Revenue Expenditure was only ₹ 7,868.47 crore thereby resulting in a Revenue Surplus of ₹ 1,558.27 crore during 2015-16. The State had been enjoying Revenue Surplus since 2005-06 and with gradual improvement in its fiscal policy implementation, the State had also begun to have Fiscal Surplus from 2011-12 and stood at ₹ 45.68 crore during 2013-14. But in 2014-15 and 2015-16 the State witnessed a Fiscal Deficit of ₹ 1,049.03 crore and ₹ 1,650.45 crore respectively due to incurring of more Capital Expenditure during the years.

Overall fiscal position of the State Government for the years 2011-16 are given in **Appendix - 1.6**.

1.11.3 Quality of Deficit/Surplus

Table No. 1.42 indicates the extent to which the Deficit/Surplus had been on account of enhancement in Capital Expenditure which may be desirable to improve the productive capacity of the State's economy.

Table No. 1.42: Primary Deficit/Surplus – Bifurcation of factors

(₹ in crore)

Year	Non-Debt Receipts	Primary Revenue Expenditure	Capital Expenditure	Loans and Advances	Primary Expenditure	Non-Debt Receipts vis-à-vis Primary Revenue Expenditure	Primary Deficit (-)/ Surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2011-12	6,479.00	4,315.96	1,397.26	13.89	5,727.11	2,163.04	(+) 751.89
2012-13	7,051.56	4,680.07	1,483.19	18.93	6,182.19	2,371.49	(+) 869.37
2013-14	7,651.14	5,358.00	1,640.73	15.57	7,014.50	2,293.14	(+) 636.64
2014-15	9,241.91	6,761.23	2,832.29	15.74	9,609.26	2,480.68	(-) 367.35
2015-16	9,427.88	7,139.08	3,188.02	21.84	10,348.94	2,288.79	(-) 921.06

Source: Finance Accounts

Non-Debt Receipts of the State during 2011-16 were sufficient to meet the Primary Revenue Expenditure. The Non-Debt Receipts during the period 2011-16 increased by 45.51 *per cent*. The Primary Revenue Expenditure increased by 65.41 *per cent* during the same period due to increase in expenditure in Social and General Services. During the period (2011-16) Capital Expenditure grew by 128.16 *per cent*. The State had a Primary Deficit of ₹ 921.06 crore during 2015-16 against the Primary Deficit of ₹ 367.35 crore in 2014-15, an increase by ₹ 553.71 crore within a year.

1.12 Conclusion and Recommendations

Surplus/Deficit

The fiscal position of the State viewed in terms of key fiscal parameters – Revenue Surplus, Fiscal Deficit, Primary Deficit, etc. indicated that the State had maintained Revenue Surplus during the last five year period while the State had witnessed Primary Deficit in the last two years of the last five years. During the current year, Revenue Surplus of the State decreased by ₹ 238.55 crore as compared to the previous year. Fiscal Deficit during 2015-16 stood at ₹ 1,650.45 crore.

Revenue Receipts

During 2015-16, 83 *per cent* of the Revenue Receipts (₹ 7,831.89 crore) was from GoI as Central transfer while only 17 *per cent* revenue was collected from State's own sources (i.e. Tax and Own Non-tax). The collection of Own Tax (₹ 1,332.25 crore) and Non-tax Revenue (₹ 262.60 crore) during the year 2015-16 were much below the XIV FC projection for the year.

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

Expenditure of the State Government

During 2015-16, 71 *per cent* of total expenditure was on revenue account (₹ 7,868.47 crore) of which 76 *per cent* of Revenue Expenditure was on Non-plan head. On the other hand, Capital Expenditure (₹ 3,188.02 crore) was 29 *per cent* of total expenditure for the year 2015-16 which increased by only one *per cent* as compared to previous year.

Development Expenditure during the year 2015-16 was ₹ 7,687.69 crore of which about 42 *per cent* was on Revenue Development Expenditure. Development Expenditure however, increased by 8 *per cent* over the previous year.

Expenditure on Salary and Wages during 2015-16 was ₹ 3,628.51 crore which was 32 *per cent* of total expenditure and 59 *per cent* of Revenue Expenditure net of Interest Payments and Pensions.

Fiscal Correction Path

During 2015-16, the State had Revenue Surplus which was 4.69 *per cent* of GSDP against the projection of Revenue Deficit of 1.07 *per cent* as recommended by the

XIV FC. During the year, Fiscal Deficit was 4.97 *per cent* of GSDP against the projection of 2.76 *per cent* by XIV FC.

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

Fiscal Liabilities

The percentage of outstanding liabilities to GSDP during 2015-16 was 31.32 *per cent*, which was lower than the projection (35 *per cent*) in the MTFPS and the projection made by the XIV FC for the year. During 2015-16, Interest Receipts as percentage of outstanding Loans and Advances by the Government was 1.58 *per cent* while interest paid by the Government as a percentage of outstanding liabilities was 12.95 *per cent* which stood at ₹ 10,385.19 crore at the end of March 2016.

Investment and Returns

Investment of Government money in Government Companies and Statutory Corporations is increasing year after year. The Government received an amount of ₹ 13.41 crore as Dividend during 2015-16. The average rate of interest on Government borrowings was 12.95 *per cent* during the year.

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

CHAPTER II: FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

2.1 Introduction

2.1.1 Appropriation Accounts are accounts of the expenditure, voted and charged, of the Government for each financial year compared with the amounts of the voted grants and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Acts passed under Article 204 and 205 of the Constitution of India. These Accounts list the original budget estimate, supplementary grants, surrenders and re-appropriations distinctly and indicate actual Capital and Revenue Expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Act in respect of both Charged and Voted items of budget. The Appropriation Accounts thus facilitate management of finances and monitoring of budgetary provision and are therefore, complementary to Finance Accounts.

2.1.2 Audit of appropriation by the CAG seeks to ascertain whether expenditure actually incurred under various grants was within the authorisation given under the Appropriation Act and that the expenditure required to be charged under the provision of the Constitution was so charged.

2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2015-16 against 61 Grants/Appropriations was as given in **Table No. 2.1** below:

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

(₹ in crore)

	Nature of expenditure	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure
Voted	I. Revenue	8,548.73	597.09	9,145.82	7,239.58
	II. Capital	5,378.91	630.57	6,009.48	3,217.69
	III. Loans and Advances	20.10	1.84	21.94	21.84
Total Voted		13,947.74	1,229.50	15,177.24	10,479.11
Charged	IV. Revenue	743.89	122.91	866.80	750.26
	V. Capital	-	-	-	-
	VI. Public Debt- Repayment	484.37	38.62	522.99	447.29
Total Charged		12,28.26	161.53	1,389.79	1,197.55
Appropriation to Contingency Fund (if any)		-	-	-	-
Grand Total:		15,176.00	1,391.03	16,567.03	11,676.66

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

	Nature of expenditure	Savings (-)/ Excess (+)	Amount surrendered during March 2016	Percentage of savings surrendered during March 2016
Voted	I. Revenue	(-) 1,906.24	1,274.00	66.83
	II. Capital	(-) 2,791.79	1,988.63	71.23
	III. Loans and Advances	(-)0.10	-	-
Total Voted		(-) 4,698.13	3,262.63	69.45
Charged	IV. Revenue	(-) 116.54	2.46	2.11
	V. Capital	-	-	-
	VI. Public Debt- Repayment	(-) 75.70	68.31	90.24
Total Charged		(-) 192.24	70.77	36.81
Appropriation to Contingency Fund (if any)		-	-	-
Grand Total:		(-) 4,890.37	3,333.40	68.16

During the year 2015-16, the actual expenditure booked was ₹ 11,676.66 crore against the total provision of ₹ 16,567.03 crore (Voted and Charged) in 61 Grants/Appropriations resulting in overall net savings of ₹ 4,890.37 crore offset by excess of ₹ 24.98 crore in three Voted and three Charged expenditure under Revenue.

Against the overall savings of ₹ 4,890.37 crore during the year, only ₹ 3,333.40 crore (68 per cent) was surrendered by the controlling officers of 51 Grants/Appropriations holding 32 per cent un-utilised provision with them as on 31 March 2016. There was a net savings of ₹ 2,022.78 crore (Voted: ₹ 1,906.24 crore and Charged: ₹ 116.54 crore) in Revenue account and ₹ 2,867.59 crore in Capital account (Voted: ₹ 2791.89 crore and Charged: ₹ 75.70 crore) during the year 2015-16. However, 71.73 per cent savings in Capital account and 63.10 per cent in Revenue account were surrendered during the month of March 2016. Grants-wise details of savings and surrender are shown in **Appendix - 2.1**.

2.3 Financial Accountability and Budget Management

2.3.1 Appropriation vis-à-vis Allocative Priorities

Audit of Appropriation Accounts 2015-16 revealed that an overall savings of ₹ 4,913.79 crore (Voted: ₹ 4,721.55 crore and Charged: ₹ 192.24 crore) occurred in 98 cases where the savings was more than ₹ 20 lakh in each case during the year 2015-16. Details are shown in **Appendix - 2.2**.

It was noticed that out of 98 cases (**Appendix - 2.2**), savings in 36 cases were more than ₹ 10 crore while in 12 cases it was more than ₹ 100 crore each. Saving of more than ₹ 100 crore were recorded in Revenue account in respect of (i) Tribal Welfare Department (₹ 594.45 crore), (ii) Welfare of Scheduled Castes Department (₹ 270.77 crore), (iii) Panchayati Raj Department (₹ 129.99 crore), (iv) Education (School) Department (₹ 124.30 crore) and (v) Education (Social) Department (₹ 118.79 crore).

In Capital account, savings of more than ₹ 100 crore were recorded in Tribal Welfare Department (₹ 872.00 crore), Welfare of Scheduled Castes Department (₹ 430.56 crore), Agriculture Department (₹ 105.33 crore), Rural Development Department (₹ 100.79 crore) Planning and Co-ordination Department (₹ 431.10 crore), Family Welfare and Preventive Medicine (₹ 146.44 crore) and Urban Development Department (₹ 125.72 crore). Abnormal savings indicated that the basis for assessment of budget provision as well as supplementary requirement for the year 2015-16 were not realistic.

Reasons for occurrence of such savings had not been intimated by the departments (August 2016).

2.3.2 Persistent Savings

During the last five years from 2011-12 to 2015-16, there were persistent savings of more than ₹ 1 crore in 27 cases (**Appendix - 2.3**). During 2015-16, out of the 27 cases, savings in eight cases were more than ₹ 100 crore while in 12 other cases it was more than ₹ 10 crore though less than ₹ 100 crore.

In three cases there were persistent savings of more than ₹ 100 crore over the last five year period from 2011-12 to 2015-16. The departments involved are (i) Tribal Welfare (Revenue and Capital) and (ii) Welfare of Scheduled Castes Department (Capital) (**Appendix - 2.3**).

While analysing the trend of savings it was noticed that there was an increasing trend of persistent savings in respect of (i) Tribal Welfare Department, (ii) Welfare of Scheduled Castes Department, (iii) Education (School) Department and (iv) Education (Social) Department both in Revenue and Capital Heads. It reflected that the overall budget processing was not realistic and indicated the lack of proper assessment as well as prudent utilisation.

The trend of persistent savings are being pointed out every year in the Report of the CAG on State Finances, but no corrective measures had been taken by the departments concerned for minimising the savings.

2.3.3 Expenditure without Provision

As per the Financial Rule, expenditure should not be incurred on a scheme/service without provision of funds. It was however, noticed that expenditure of ₹ 14.43 crore was incurred in 15 Grants/Appropriations without any provision in the original estimates/supplementary demands and without any re-appropriation orders to this effect. Details of the scheme/service where expenditure were incurred without any provision of funds are detailed in **Appendix - 2.4**.

There were six cases under four Grants/Appropriations, where expenditure of more than ₹ 1 crore in each case (**Appendix - 2.4**) was incurred during the year without making any provision, of which in one case (Election Department) the amount involved was more than ₹ 2 crore, the reasons for which had not been intimated (August 2016).

2.3.4 Excess over provision relating to previous years requiring regularisation

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

Table No. 2.2: Excess over provision relating to previous years requiring regularisation
(₹ in crore)

Year	Number of Grants/Appropriations	Excess over provision	Status of regularisation
2011-12	8(16, 23, 24, 35, 36, 37, 43, 56)	69.76	Not regularised till 31 March 2016
2012-13	10 (10,12, 24, 25, 28, 30, 37, 42, 47, 56)	8.04	
2013-14	4 (12, 24, 28, 51)	11.97	
2014-15	4 (16, 51, 52, 61)	71.60	
Total:		161.37	

Expenditure incurred in excess of the budget provision under both Voted and Charged expenditure by various departments of the State Government were regularly featured in the Reports of the CAG on State Finances, Government of Tripura. As on 31 March 2015, there was an excess expenditure of ₹ 161.37 crore requiring regularisation under the provision of the Constitution of India.

Out of ₹ 161.37 crore incurred in excess of the Budget provision under both Voted and Charged expenditure by various departments of the State Government during 2011-12 and 2012-13 the State Government had considered for regularising expenditure of ₹ 77.80 crore as detailed below:

The Government had referred to the PAC for consideration of regularising the excess expenditure for the year 2011-12 and 2012-13. Subsequently, the Committee in its 124th Report (February 2015) stated that all aspects of regularising the excess expenditure incurred by various departments of the State Government during the last two years was considered on the basis of relevant Appropriation Accounts, and reasons for excess expenditure furnished by the Government. The Committee recommended that Government should control their excess expenditure in different services and take necessary steps to reduce excess expenditure beyond the amount granted by the Assembly for each financial year. The Government also assured the committee that prompt steps would be taken to regularise excess expenditure in future.

The Committee recommended for regularisation of the excess expenditure amounting to ₹ 77.80 crore incurred over the budget provision under Voted and Charged expenditure by the State Legislature at the earliest opportunity.

The Government stated (October 2015) that necessary action had already been taken for regularisation of the excess expenditure of ₹ 77.80 crore pertaining to the years 2011-12 to 2012-13 as recommended by the PAC.

Information on actual regularisation of excess expenditure by the State Legislature pertaining to the last four years though called for by audit (May & August 2016) had not been received (October 2016).

2.3.5 Excess expenditure over provision during 2015-16 requiring regularisation

During the year 2015-16, an expenditure of ₹ 24.98 crore was incurred in excess of the provisions (Voted: ₹ 24.75 crore, Charged: ₹ 0.23 crore) in Revenue account by the controlling officers of five Grants/Appropriations which were required to be regularised by the State Legislature as per Article 205 of the Constitution of India. The details of the Grants/Appropriation in which the excess expenditure occurred are shown in **Appendix - 2.5**.

2.3.6 Unnecessary/Excessive/Inadequate Supplementary Provision

Supplementary provision aggregating to ₹ 845.59 crore obtained in 41 cases (₹ 10 lakh and more in each case) during 2015-16 proved unnecessary as the expenditure was even less than the original provision as detailed in **Appendix - 2.6**. In 22 cases under Revenue (Voted) account, out of original provision of ₹ 5,257.15 crore, expenditure was ₹ 4,406.38 crore, resulting in savings of ₹ 1,250.77 crore during the year. But supplementary provision of ₹ 297.83 crore was obtained though the original provision were not fully utilised during the year. Similarly, in 18 cases under Capital (Voted) account, though the actual expenditure was ₹ 2,913.05 crore only against the original provision of ₹ 4,907.46 crore resulting in a saving of ₹ 1,994.41 crore, supplementary provision of ₹ 546.89 crore was obtained during the year which indicated that the supplementary provision was unnecessary.

Further, there were 20 cases where supplementary provision obtained were either in excess or inadequate resulting in savings or excess which was more than ₹ 10 lakh in each case during 2015-16. In 2 cases, the supplementary provision obtained were (Revenue-Voted) inadequate resulting in excess expenditure of more than ₹ 10 crore in each case. In 18 other cases, the supplementary provision obtained were in excess of their requirement resulting in saving of more than ₹ 10 lakh in each case during 2015-16. The details of cases where supplementary provision were in excess or inadequate are shown in **Appendix - 2.7**.

During the year 2015-16, the State Government approved supplementary provision twice for ₹ 1,391.03 crore (₹ 1,362.75 crore in January 2016 and ₹ 28.28 crore in March 2016) for the financial year 2015-16. The Government had submitted the supplementary budget twice to the State Legislative Assembly and it was approved on both the occasions. The reasons for obtaining supplementary provision twice were not on record.

2.3.7 Excessive/Unnecessary Re-appropriation of Funds

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

Scrutiny of detailed Appropriation Accounts for the year 2015-16 revealed that in 43 grants, there were 388 cases where the amount of re-appropriation was in excess or less than the requirement resulting in savings or excess of more than ₹ 20 lakh in each case. The details of cases are shown in **Appendix - 2.8**.

Further, it was seen that in 170 cases, there was more than ₹ 1 crore savings or excess in each cases, while in 28 cases it was more than ₹ 10 crore which indicated that the re-appropriation was done without assessing actual requirement of funds for the year 2015-16.

2.3.8 Re-appropriation done without knowledge of the State Legislature

On scrutiny of re-appropriation accounts of 28 Grants/Appropriations, it was noticed that in some major heads of accounts, re-appropriation were done without the knowledge of the State Legislative Assembly instead of including the same in the budget as a new service/instrument. The reasons for such re-appropriation were stated to be based on actual requirement. Details are given in **Appendix - 2.9**.

2.3.9 Unexplained Re-appropriation

According to the Financial Rules, reasons for additional expenditure and savings should be explained with case specific comments and vague expressions such as “based on actual requirements”, “release/sanction of fund by the Government of India”, etc., should be avoided. Test-check of re-appropriation orders in respect of **Grant No. 20** issued by the Finance Department revealed that in all the cases of re-appropriation, the reasons for such re-appropriations were largely commented upon with expression like ‘based on actual requirement’ which was in violation of Financial Rules besides being arbitrary and vague.

2.3.10 Insufficient Surrenders

As per Rule, anticipated savings are required to be surrendered as soon as these have occurred. Scrutiny of Appropriation Accounts 2015-16 revealed that there were substantial savings (more than ₹ 25 lakh) in 11 Grants under Revenue Heads where more than 50 *per cent* of the saving were not surrendered. In 12 Grants, no part of the savings was surrendered as on 31 March 2016. Similarly, in Capital heads, more than 90 *per cent* savings were not surrendered in 6 Grants and in 8 Grants, no part of the savings was surrendered as on 31 March 2016. The details of cases where more than ₹ 25 lakh savings occurred but more than 50 *per cent* or no part of the savings was surrendered are shown in **Appendix - 2.10**.

2.3.11 Surrender in excess of Actual Savings

In five cases under four Grants and one Appropriation, the amounts surrendered were in excess of actual savings which indicated inadequate budgetary control in those departments. As against savings of ₹ 223.13 crore, ₹ 257.46 crore was surrendered

resulting in excess surrender of ₹ 34.33 crore. Details are given in **Appendix - 2.11**. In one out of five cases, the amounts of excess surrender were above ₹ 25 crore while in one other case, the amount was above ₹ 95 crore. Reason for excess surrender was not stated.

2.3.12 Anticipated Savings not Surrendered

As per Financial Rules, the departments incurring expenditure are required to surrender the Grants/Appropriations or portion thereof to the Finance Department as and when the savings are anticipated. At the close of the year 2015-16, there were 27 Grants/Appropriations in which savings occurred (₹ 20 lakh and above in each case) but no amount was surrendered by the departments concerned. The amount involved in those cases was ₹ 232.01 crore (**Appendix - 2.12**). Out of 27 cases, the savings in 13 cases were more than ₹ 1 crore while in 8 cases there were savings of more than ₹ 10 lakh. The major departments involved were (i) Law Department, (ii) Fire Service Organisation, (iii) Public Works (Roads and Buildings) Department, (iv) Finance Department, (v) Revenue Department, (vi) Transport Department, (vii) Education (School) Department, etc.

2.3.13 Rush of Expenditure

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

As per information furnished by the Accountant General (Accounts & Entitlement) {AG (A&E)} office, the State Government incurred an expenditure of ₹ 1,541.50 crore (Revenue: ₹ 970.07 crore and Capital: ₹ 571.43 crore) during the month of March 2016 constituting 12.33 *per cent* of total Revenue Expenditure and 17.92 *per cent* of Capital Expenditure during the year in contravention of the Financial Rules. The Government had incurred an expenditure of ₹ 460.65 crore on the last day of March 2016 which was 29.88 *per cent* of the expenditure (₹ 1,541.50 crore) during the month of March 2016.

In 17 Major Heads under 14 Grants/Appropriations, an expenditure of ₹ 181.48 crore (Revenue: ₹ 20.44 and Capital: ₹ 161.04 crore) was incurred during the month of March 2016 which was 61 *per cent* of total expenditure of 17 Major Head of Account. Details of the Major Heads of Accounts where the expenditure incurred in March 2016 ranged between 50 and 100 *per cent* of the total expenditure are given in **Appendix - 2.13**.

Expenditure incurred at the close of the financial year specially on the last day of March indicates that the expenditure was incurred to avoid lapse of budget.

2.4 Expenditure Controls

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

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

As on 31 March 2015, there were 21,623 unadjusted AC Bills involving ₹ 175.80 crore. As on 31 March 2016, it decreased to 14,314 bills for ₹ 167.98 crore including 1720 AC Bills drawn during the year 2015-16 involving ₹ 51.17 crore and remained pending for adjustment by DCC Bills. The position of outstanding DCC Bills as on 31 March 2016 are shown in **Table No. 2.3**.

Table No. 2.3 : Year-wise break-up of outstanding DCC Bills as on 31 March 2016 compared to 31 March 2015

(₹ in crore)

Year	Outstanding DCC Bills as on 31 March 2015		Outstanding DCC Bills as on 31 March 2016	
	No. of Bills	Amount	No. of Bills	Amount
Up to 2013-14	12,171	86.34	8,191	64.85
2014-15	9,452	89.46	4,403	51.96
2015-16	-	-	1,720	51.17
Total	21,623	175.80	14,314	167.98

Source: AG (A&E)

As per information furnished by the AG (A&E) office, ₹ 53.11 crore was drawn during the year 2015-16 through AC Bills by various Controlling Offices of which ₹ 22.04 crore was drawn during March 2016. Outstanding DCC Bills for the year 2015-16 stood at ₹ 51.17 crore involving 1,720 AC Bills. It was also noticed that out of ₹ 22.04 crore drawn through AC Bills during March 2016, ₹ 19.99 crore was drawn in the last week of March 2016 which indicates that funds were drawn to avoid lapse of budget. However, the amount drawn in March 2016 was due for adjustment by DCC Bills in June 2016.

Substantial amounts by eight major departments drawn on 11,592 AC Bills involving ₹ 102.93 crore remained un-adjusted as on 31 March 2016. Of this, ₹ 71.25 crore involving 10,305 AC Bills pertained to previous years upto 2014-15. The year-wise break-up are given below:

Table No. 2.4: Year-wise break-up of AC Bills outstanding in respect of some major departments

(₹ in crore)

Sl. No.	Name of Department	Year	No. of AC Bills	Amount of AC Bills outstanding as on 31 March 2016
1.	Revenue Department	2011-12	98	2.49
		2012-13	363	1.58
		2013-14	1,057	6.01
		2014-15	762	4.20
		2015-16	148	1.03
Total:			2,428	15.31
2.	Tribal Welfare Department	Upto 2011-12	84	1.79
		2012-13	522	0.80
		2013-14	1,739	12.78
		2014-15	1,316	9.36
		2015-16	442	16.14
Total:			4,103	40.87
3.	Welfare of Minorities Department	Upto 2012-13	17	0.05
		2013-14	150	0.72
		2014-15	500	2.79
		2015-16	117	1.42
Total:			784	4.98
4.	Education (School) Department	2011-12	96	1.34
		2012-13	168	0.45
		2013-14	73	0.03
		2014-15	56	0.23
		2015-16	21	0.25
Total:			414	2.30
5.	Education (Social) Department	2013-14	54	0.27
		2014-15	168	6.64
		2015-16	1	2.34
Total:			223	9.25
6.	Rural Development Department	2011-12	8	0.03
		2012-13	13	0.07
		2013-14	195	0.94
		2014-15	236	2.80
		2015-16	394	2.01
Total:			846	5.85
7.	Welfare of Scheduled Castes Department	2011-12	85	1.53
		2012-13	654	0.96
		2013-14	928	5.17
		2014-15	714	6.86
		2015-16	136	2.01
Total:			2,517	16.53
8.	Home (Police) Department	2011-12	83	1.17
		2012-13	86	0.51
		2013-14	15	0.18
		2014-15	65	1.03
		2015-16	28	4.95
Total:			277	7.84
Grand Total:			11,592	102.93

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

2.5 Review of selected Grants

2.5.1 Introduction

A review of **Grant No. 52** operated in the Directorate of Family Welfare and Preventive Medicine under the Health and Family Welfare Department of the State was undertaken mainly to assess the efficiency in the budgeting process, control of expenditure of both Revenue and Capital Heads under Plan and Non-plan Heads for the year 2015-16.

The Principal Secretary, Health and Family Welfare Department, Government of Tripura is the head of the Department. He is assisted by the Director of Family Welfare of the State.

2.5.2 The summarised position of the budget and actual expenditure during the year 2015-16 in respect of **Grant No. 52** is given below:-

Table No. 2.5.1: Budget and expenditure during 2015-16

(₹ in crore)

Nature of expenditure	Budget Provision			Actual expenditure	Savings (-)/ Excess (+)
	Original	Supplementary	Total		
Revenue	226.31	39.96	266.27	198.84	(-) 67.43
Capital	25.15	140.88	166.03	19.59	(-) 146.44
Total	251.46	180.84	432.30	218.43	213.87

Source: Detail Appropriation Accounts

It was seen that out of total provision of ₹ 432.30 crore, actual expenditure was ₹ 218.43 crore, resulting in overall savings of ₹ 213.87 crore during the year. The expenditure during the year was below even the original provision under both Revenue and Capital Heads. Out of the total expenditure of ₹ 218.43 crore, ₹ 100.37 crore was under Plan while expenditure under Non-plan was ₹ 118.06 crore. Details of the Revised Estimates and actual expenditure there against are given below:-

Table No. 2.5.2: Plan and Non-plan Expenditure

(₹ in crore)

Particulars	Revised Estimates			Expenditure			Net savings
	Plan	Non-plan	Total	Plan	Non-plan	Total	
Revenue	100.79	137.66	238.45	95.33	103.51	198.84	(-) 39.61
Capital	19.68	140.88	160.56	5.04	14.55	19.59	(-) 140.97
Total	120.47	278.54	399.01	100.37	118.06	218.43	(-) 180.58

Source: Annual Financial Statement

Scrutiny of the Detailed Appropriations revealed that the savings during the year occurred mainly in Major Head-2211 (Revenue: ₹ 27.48 crore).

Further, it was seen that under Major Head-2211, an expenditure of ₹ 2.84 lakh was incurred during the year 2015-16 without any budget provision either in the original or supplementary appropriations.

2.5.3 Unnecessary Supplementary Provision

Scrutiny of Appropriation Accounts of the State Government for the year 2015-16 revealed that supplementary provision of ₹ 38.46 crore under revenue sector was obtained unnecessarily even when the original provision (₹ 224.31 crore) was not

fully utilised, resulting in a saving of ₹ 66.06 crore under this head. Even though in the capital sector ₹ 19.59 crore was utilised against the original budget provision of ₹ 25.15 crore, supplementary provision of ₹ 140.88 crore was obtained during the year. Hence, the supplementary provisions under both the heads in **Grant No. 52** proved unnecessary resulting in an overall saving of ₹ 146.44 crore.

2.5.4 Inadequate Surrender of Savings

It was noticed that, out of available savings of ₹ 66.06 crore in Revenue (Voted) under **Grant No.52**, only ₹ 27.82 crore was surrendered at the end of March 2016 resulting in more than 60 *per cent* saving being not surrendered during the year.

In Capital Head, against the total savings of ₹ 146.44 crore, only ₹ 5.47 crore (4 *per cent*) was surrendered leaving an amount of ₹ 140.97 crore (96 *per cent*) with the department which could have been utilised in other grants where required had it been surrendered during the year.

2.5.5 Persistent Savings

During the period from 2011-12 to 2015-16, there were persistent savings under **Grant No. 52** as shown in **Table No. 2.5.3**. But during this period, only a portion of savings in 2011-12 (2 *per cent*), 2013-14 (2 *per cent*) and 2015-16 (16 *per cent*) were surrendered while no amount was surrendered in 2012-13 and 2014-15 respectively.

Table No. 2.5.3: Persistent Savings during last five year 2011-16

(₹ in crore)					
Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue	4.93	103.07	169.22	129.16	67.43
Capital	18.51	14.26	13.92	6.07	146.44
Total	23.44	117.33	183.14	135.23	213.87
Amount surrendered	11.27	-	4.20	-	33.29
(Percentage of surrender)	(2)	-	(2)	-	(16)

Source: Appropriation Accounts

Persistent savings indicated that the budgeting process and monitoring of the Department was unrealistic due to which the department could not utilise the allocated funds efficiently and effectively during the period.

2.6 Conclusion and Recommendations

The overall savings of ₹ 4,890.37 crore was the result of saving of ₹ 4,915.35 crore in 61 Grants/Appropriations offset by excess of ₹ 24.98 crore in five Grants/Appropriations. The excess expenditure of ₹ 24.98 crore over provision in 2015-16 requires regularisation by the Legislature under Article 205 of the Constitution of India. Rush of expenditure was also observed at the end of the year 2015-16. In respect of 16 Grants/Appropriations, more than 50 *per cent* of the total expenditure during the year was incurred in the last month of the financial year. In 49 cases under 43 Grants/Appropriations, there were savings of more than ₹ 25 lakh each but more than 50 *per cent* of the same were not surrendered till the end of the year. The AC Bills were not adjusted for long periods which invite the risk of fraud and

misappropriation. These indicate absence of a rigorous monitoring mechanism over the State finances.

Budgetary controls should be strengthened in all the Government departments, particularly in the departments where savings/excess persisted for the last five years. A close and rigorous monitoring mechanism should be put in place to adjust the amounts drawn in AC Bills by submission of DCC Bills within sixty days from the date of drawal of the amount as required under the extant Rules. The departments should follow more reliable mechanisms in budgeting and control over expenditure to avoid persistent savings or excess.

CHAPTER 3: FINANCIAL REPORTING

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

3.1 Delay in submission of Utilisation Certificates

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

As per information furnished by the AG (A & E), UCs (1,790) for an amount of ₹ 1,811.25 crore paid as grants to the grantee Institutions/Organisations upto the year 2015-16 were outstanding as on 31 March 2016, of which 1,185 UCs involving ₹ 1,226.10 crore pertained to the previous years upto 2014-15.

The year-wise break-up of amount of grants for which the UCs were awaited as on 31 March 2016 are given below:

Table No. 3.1: Year-wise break-up of grants awaited for Utilisation Certificates as on 31 March 2016

Year	Amount of grants (₹ in crore)	No. of UCs outstanding
Upto 2013-14	453.38	677
2014-15	772.72	508
2015-16 ¹	585.15	605
Total:	1,811.25	1,790

¹ Except where the sanction orders states otherwise, Utilisation Certificates in respect of grants disbursed during 2015-16 becomes due only during 2016-17.

Due to delay in submission of UCs, particularly for the year upto 2013-14 and 2014-15, it could not be ascertained whether the grants were utilised by the grantee Institutions/Organisations for the purpose for which it was sanctioned. Thus, steps may be taken by the departments to obtain the UCs expeditiously from the grantee Institutions/Organisations.

3.2 Non-submission/delay in submission of Accounts

In order to identify new Institutions which attract audit under Sections 14 and 15 of the CAG's (Duties, Powers and Conditions of Service) Act, 1971, the State Government/Heads of the Departments are required to furnish to Audit every year detailed information about the financial assistance given to various Institutions, the purpose of assistance granted and the total expenditure of the Institutions. None of the departments could submit the same though specifically called for.

Substantially funded Autonomous Bodies/Authorities are required to submit their Annual Accounts for audit by the CAG under the provision. Out of 48 Autonomous Bodies/Authorities, the Annual Accounts of 38 Autonomous Bodies/Authorities due up to 2015-16 had not been received as on 30th September 2016 by the Accountant General (Audit). The number of those accounts (**Appendix - 3.1**) along with their age-wise pendency is presented in **Table No. 3.2**.

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

Sl. No.	Delay in number of years	No. of the Bodies/ Authorities
1.	1 – 4	22
2.	5 – 8	3
3.	9 – 12	5
4.	13 & above	2
5.	Since inception to 2015-16	6

Out of the 38 Autonomous Bodies/Authorities, six Autonomous Bodies/Authorities had not submitted their accounts since inception. Accounts for five years and above were outstanding from 10 Bodies, of which in three cases the accounts for more than ten years were outstanding. Due to persistent delay in submission of Annual Accounts, these Bodies were asked to intimate the amount of grants received during the current year but 35 of the 38 Grantee Bodies/Authorities did not furnish the information about the amounts of grants received during the year 2015-16 as shown in **Appendix – 3.1**.

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

A large number of Autonomous Bodies are audited by CAG covering operational activities and accounts, conduct of regulatory and compliance audit of transactions,

review of internal controls and financial management, etc. The audit of accounts of six Bodies² in the State have been entrusted to the CAG for which Separate Audit Reports (SARs) are prepared for placement before the Legislature and the audit of the Tripura Tribal Areas Autonomous District Council (TTAADC) is done as mandated in the Sixth Schedule of the Constitution of India. The status of rendering of accounts to Audit, issuance of SAR and its placement in the Legislature/Council are indicated in **Appendix - 3.2**. Delay in placement of SARs in respect of five out of seven Autonomous Bodies including TTAADC in the Legislature/Council after issuing them is summarised in **Table No. 3.3**.

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

Sl. No.	Name of the Autonomous Bodies	No. of SAR	Year of SAR	Date of issue	Placement of SAR in the Legislature/ Council	Delay in placement of SAR in the Legislature (as on 30.10.2016)
1.	Tripura Board of Secondary Education	4	1998-99 to 2001-02	26-04-2010	Not yet placed	30 to 78 months
		4	2002-03 to 2005-06	12-12-2011		
		4	2006-07 to 2009-10	10-04-2014		
2.	Tripura Housing and Construction Board	3	1990-91 to 1992-93	03-07-2007	Not yet placed	13 to 111 months
		4	1993-94 to 1996-97	03-06-2009		
		5	1997-98 to 2001-02	23-02-2011		
		8	2002-03 to 2009-10	12-03-2013		
		1	2010-11	18-09-2015		
3.	Tripura State Legal Service Authority	3	2010-11 to 2012-13	21-03-2014	Not yet placed	31 months
4.	Compensatory Afforestation Fund Management and Planning Authority	3	2009-10 to 2011-12	06-02-2015	Not yet placed	20 months
5	Tripura Tribal Areas Autonomous District Council	1	2012-13	08-06-2016	Not yet placed	4 months

² (i) Tripura Board of Secondary Education, (ii) Tripura Housing and Construction Board, (iii) Tripura State Legal Service Authority, (iv) Tripura Khadi and Village Industries Board, (v) Compensatory Afforestation Fund Management and Planning Authority and (vi) Tripura Building & Other Construction Workers' Welfare Board.

Table No. 3.3 shows that 12 SARs of Tripura Board of Secondary Education pertaining to the period 1998-99 to 2009-10, 21 SARs of Tripura Housing and Construction Board pertaining to the period 1990-91 to 2010-11, three SARs of Tripura State Legal Service Authority pertaining to the period from 2010-11 to 2012-13, three SARs of Compensatory Afforestation Fund Management and Planning Authority pertaining to the period 2009-10 to 2011-12 and one SAR of TTAADC for the year 2012-13 issued between July 2007 and June 2016 had not been placed in the State Legislature/Council even after a lapse of four to 111 months (as on 30-10-2016).

Thus, non-placement of the 40 SARs relating to the five Autonomous Bodies in the Legislature/Council violates the statutory provision of informing the Legislature/Council about the financial activities and status on year to year basis.

3.4 Reconciliation of Receipts and Expenditure

As per the GFR, all the Controlling Officers are required to reconcile the receipts and expenditure booked by them every month during the financial year with that recorded in the books of the AG (A&E). During the year 2015-16, all the 61 Controlling Officers of the State reconciled their receipts and expenditure amounting to ₹ 9,426.74 crore and ₹ 11,525.62 crore respectively.

3.5 Suspense Balances

The balances under Suspense and Remittance Heads as reflected in the Government Accounts are on net basis by aggregating the outstanding debit and credit balances under various heads.

At the end of 31 March 2015, there was a net debit balance of ₹ 161.62 crore in suspense heads which increased to ₹ 196.55 crore at the end of 31 March 2016. The major contributing factor for the increase in net debit balance was the Cash Settlement Suspense Account (Debit: ₹ 180.55 crore) during the year 2015-16 against ₹ 158.87 crore in 2014-15.

3.6 Conclusion and Recommendations

Reconciliation of the Government receipts and expenditure was done with that of expenditure booked in the books of AG (A&E) by all the Controlling Officers during the year 2015-16.

However, the practice of not furnishing of UCs in time against grants received, not furnishing of detailed information about financial assistance received by various Institutions and not submitting of accounts by 38 Autonomous Bodies/Authorities in time indicates financial rules were not complied with. There were also delays in

placement of SARs to Legislature and arrears in finalisation of accounts by the Autonomous Bodies/Authorities.

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



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

Agartala
The:

Countersigned



(SHASHI KANT SHARMA)
Comptroller and Auditor General of India

New Delhi
The:

APPENDICES

APPENDICES

Appendix - 1.1

Part A

Structure and Form of Government Accounts

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

Part I: Consolidated Fund

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

Part II: Contingency Fund

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

Part III: Public Account

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

Appendix - 1.1

Part B

Layout of Finance Accounts

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

<i>VOLUME 1</i>	
<i>Statement 1</i>	Statement of Financial Position
<i>Statement 2</i>	Statement of Receipts and Disbursements Annexure A: Cash Balance and Investments of Cash Balances
<i>Statement 3</i>	Statement of Receipts (Consolidated Fund)
<i>Statement 4</i>	Statement of Expenditure (Consolidated Fund)
<i>Statement 5</i>	Statement of Progressive Capital expenditure
<i>Statement 6</i>	Statement of Borrowings and other Liabilities
<i>Statement 7</i>	Statement of Loans and Advances given by the Government
<i>Statement 8</i>	Statement of Investments of the Government
<i>Statement 9</i>	Statement of Guarantees given by the Government
<i>Statement 10</i>	Statement of Grants-in-aid given by the Government
<i>Statement 11</i>	Statement of Voted and Charged Expenditure
<i>Statement 12</i>	Statement of Sources and Application of funds for expenditure other than revenue account
<i>Statement 13</i>	Summary of balances under Consolidated Fund, Contingency Fund and Public Account Notes to Accounts
<i>VOLUME 2 PART I</i>	
<i>Statement 14</i>	Detailed Statement of Revenue and Capital Receipts by minor heads
<i>Statement 15</i>	Detailed Statement of Revenue Expenditure by minor heads
<i>Statement 16</i>	Detailed Statement of Capital Expenditure by minor heads and Sub-heads
<i>Statement 17</i>	Detailed Statement of Borrowings and other Liabilities
<i>Statement 18</i>	Detailed Statement on Loans and Advances given by the Government
<i>Statement 19</i>	Detailed Statement of Investments of the Government
<i>Statement 20</i>	Detailed Statement of Guarantees given by the Government
<i>Statement 21</i>	Detailed Statement on Contingency Fund and other Public Account transactions
<i>Statement 22</i>	Detailed Statement on Investments of earmarked funds

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

Appendix - 1.1

Part C

Methodology Adopted for the Assessment of Fiscal Position

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

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

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

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

Term	Basis for calculation
Buoyancy of a parameter	Rate of growth of the parameter ÷ GSDP growth
Buoyancy of a parameter (X) with respect to another parameter	Rate of growth of the parameter (X) ÷ Rate of growth of the parameter (Y)
Rate of Growth (ROG)	{(Current year Amount ÷ 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 th root of the total percentage growth rate, where n is the number of years in the period being considered. CAGR = [Ending Value/Beginning Value] ^{(1/no. of years) - 1}

Appendix - 1.1

Part D

A brief Profile of Tripura

A. General Data					
Sl. No.	Particulars	Figures			
		2001 census		2011 census	
1.	Area (in sq. kms)	10,491.69			
2.	Population	31,99,203 34 lakh (2006) [§]	36,73,917 38 lakh (2015) [§]		
3.	Density of Population (persons per sq km) (All India Average)	305 325	350 382		
4.	Literacy (All India Average)	73.20 per cent 64.80 per cent	87.22 per cent 73.00 per cent		
5.	Gross State Domestic Product (GSDP) 2015-16 [#]	--	₹ 33,189 crore (A)		
6.	Per capita income of the State, 2015-16	--	₹ 87,133.00		
B. Financial Data					
	Particulars	Compound Annual Growth Rate (%)			
		CAGR (2006-07 to 2014-15)		Growth 2014-15 to 2015-16	
		SCS*	Tripura	SCS*	Tripura
a.	Revenue Receipts	13.54	13.59	11.45	2.02
b.	Tax Revenue	15.47	16.69	19.80	13.45
c.	Non-tax Revenue	5.62	9.45	(-) 18.75	34.23
d.	Total Expenditure	15.10	15.70	2.73	7.65
e.	Capital Expenditure	12.38	18.62	(-) 6.26	12.56
f.	Revenue Expenditure on Education	17.28	14.78	1.24	10.77
g.	Revenue Expenditure on Health	18.14	21.78	20.65	(-) 8.31
h.	Salary & Wages	16.86	13.76	5.19	8.36
i.	Pensions	19.48	15.34	16.65	22.47

Source: Economic Review of Tripura – 2014-15, Directorate of Economics and Statistics, Government of Tripura; (A) = Advanced.

[#] Quarterly Review Report of the Finance Minister for the 3rd Quarter for the year 2015-16.

*SCS: Special Category States.

[§] Report of the Technical Group on Population Projections constituted by the National Commission on Population, Ministry of Statistics and Programme Implementation, Government of India.

Appendix - 1.2

Abstract of Receipts and Disbursements for the year 2015-16

(Reference: Paragraph No. 1.1)

(₹ in crore)

Receipts				Disbursements					
2014-15	Particulars	2015-16		2014-15	Particulars	2015-16			
						Non-plan	Plan	Total	
Section-A : Revenue									
9,239.73	I. Revenue Receipts		9426.74	7,442.91	I. Revenue Expenditure	6,001.95	1,866.52	7,868.47	7,868.47
1,174.26	-Tax Revenue	1,332.25		2,676.01	General Services	3,032.57	12.61	3,045.18	
195.64	-Non-tax Revenue	262.60		3,184.34	Social Services	1,803.39	1,507.50	3,310.89	
1,730.13	-State's Share of Union Taxes and Duties	3,266.02		1,502.57	-Education, Sports, Art and Culture	1,266.13	398.32	1,664.45	
1,086.53	-Non-Plan Grants	1,249.14		543.62	-Health and Family Welfare	222.29	276.13	498.42	
4,720.17	-Grants for State/Union Territory Plan Schemes	2,867.77		233.30	-Water Supply, Sanitation, Housing and Urban Development	122.28	133.99	256.27	
32.74	-Grants for Central Plan Schemes	376.11		24.27	-Information and Broadcasting	16.32	9.51	25.83	
				315.19	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	24.73	284.42	309.15	
235.49	-Grants for Centrally Sponsored Plan Schemes	36.28							
64.77	-Grants for Special Plan Schemes (NEC)	36.57		39.24	-Labour and Labour Welfare	19.43	32.34	51.77	
				523.09	-Social Welfare and Nutrition	129.94	372.79	502.73	
				3.06	-Others	2.27	-	2.27	
				1,402.74	Economic Services	968.06	346.41	1,314.47	
				560.72	-Agriculture and Allied Activities	334.63	237.21	571.84	
				248.63	-Rural Development	133.11	64.02	197.13	
				2.91	-Special Areas Programme (NEC)	-	3.60	3.60	
				52.96	-Irrigation and Flood Control	49.09	0.72	49.81	
				76.31	-Energy	86.04	1.09	87.13	
				64.82	-Industry and Minerals	30.16	21.48	51.64	
				271.03	-Transport	235.52	6.08	241.60	
				25.13	Communication	26.87	-	26.87	
				4.80	-Science, Technology and Environment	1.80	2.91	4.71	
				95.43	-General Economic Services	70.84	9.31	80.14	

Appendix - 1.2 (contd..)
Abstract of Receipts and Disbursements for the year 2015-16
(Reference: Paragraph No. 1.1)

(₹ in crore)

Receipts				Disbursements					
2014-15		2015-16		2014-15	2015-16				
	Particulars				Particulars	Non-plan	Plan	Total	
				179.82	Grants-in-aid and contributions	197.93	-	197.93	
-	II. Revenue Deficit carried over to Section-B			(+) 1,796.82	II. Revenue Surplus carried over to Section-B	-	-	-	1,558.27
9,239.73	Total : Section A		9,426.74	7442.91	Total				9,426.74
Section-B : Others									
3,787.19	III. Opening cash balance including permanent advance and cash balance investment		3,380.74	-	III. Opening overdraft from Reserve Bank of India		-	-	-
-	IV. Miscellaneous Capital Receipts		-	2,832.29	IV. Capital Outlay	11.71	3,176.31	3,188.02	3,188.02
				334.63	General Services	2.17	145.37	147.54	
				838.15	Social Services	12.70	685.64	698.34	
2.18	V. Recoveries of Loans and Advances		1.14	137.81	-Education, Sports, Art and Culture	-	115.61	115.61	
0.61	From Government servants	0.51		102.81	-Health and Family Welfare	14.55	97.36	111.91	
1.57	From others	0.63		198.73	-Water Supply and Sanitation	-	178.19	178.19	
1,796.82	VI. Revenue Surplus brought down		1,558.27						
537.27	VII. Public Debt Receipts		1,119.79	278.78	-Housing and Urban Development	-	241.12	241.12	
532.07	Internal Debt other than Ways and Means	1,113.86		99.35	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	(-) 1.85	43.31	41.46	
Nil	Net transactions under Ways and Means Advances including Overdraft	Nil		7.68	Information and Broadcasting Publicity	-	0.95	0.95	
5.20	Loans and Advances from GoI	5.93		11.38	-Social Welfare and Nutrition	-	0.25	0.25	
				1.61	-Others	-	8.85	8.85	
2,985.73	VIII. Public Account Receipts		3,324.03	1,659.51	Economic Services	(-) 3.16	2,345.30	2,342.14	
920.32	Small Savings and Provident Funds, etc.	1,017.07		83.48	-Agriculture and Allied Activities	(-) 3.56	106.60	103.04	
34.26	Reserve Fund	31.30		768.77	-Rural Development	-	1,429.10	1,429.10	
-	Sinking Fund (earmarked fund)	-		85.50	-Special Areas Programme	-	21.04	21.04	
218.25	Deposits and Advances	490.65		32.20	-Irrigation and Flood Control	-	33.68	33.68	
57.56	Suspense and Miscellaneous	75.20		45.70	-Energy	-	76.96	76.96	
1,755.34	Remittances	1709.81		34.40	-Industry and Minerals	-	35.01	35.01	
9,109.19			9,383.97	567.15	-Transport	-	605.23	605.23	

Appendix - 1.2 (concl.)

Abstract of Receipts and Disbursements for the year 2015-16

(Reference: Paragraph No. 1.1)

(`in crore)

Receipts			Disbursements					
2014-15	Particulars	2015-16	2014-15	Particulars	2015-16			
	Particulars			Particulars	Non-plan	Plan	Total	
	IX. Closing overdraft from RBI		4.63	-Science, Technology and Environment	-	11.14	11.14	
			37.68	-General Economic Services	0.40	22.33	22.73	
			-	-Capital on Foreign and Export promotion	-	4.21	4.21	
			15.74	Loans and Advances Disbursed			21.84	21.84
			0.00	For Power Projects			Nil	
			0.31	-To Government Servants	1.15	0.00	1.15	
			15.43	-To others	0.00	20.69	20.69	
				Revenue deficit brought down				
			300.00	Repayment of Public Debt	447.29	0.00	447.29	447.29
			268.78	-Internal Debt other than Ways and Means Advances	415.65		415.65	
			-	-Net transactions under Ways and Means Advances including Overdraft	0.00	-	-	
			31.22	-Repayment of Loans and Advances to Central Government	31.64	0.00	31.64	
			2,580.42	Public Account Disbursements				2,964.47
			617.91	-Small Savings and Provident Funds			677.03	
			6.23	-Reserve Fund			85.84	
			180.71	-Deposits and Advances			379.26	
			101.75	-Suspense			101.18	
			1,673.82	-Remittances			1,721.16	
			3,380.74	Cash Balance at end				2,762.35
			-	-Cash in Treasuries			(-) 1.13	
			24.22	-Departmental Cash Balance including permanent advance			19.72	
			529.21	- Investment of earmarked funds			529.21	
			3,371.25	-Cash Balance investment			2,207.79	
			(-) 543.94	-Deposit with Reserve Bank of India			6.76	
7,779.73	Total : Section B	9,383.97	9,109.19	Total : Section B				9,383.97

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 2015-16 on various schemes/programmes outside the State Budget

(Reference: Paragraph No. 1.2.2)

Sl. No.	Name of the Implementing Agency	Name of the Scheme/Programme	Amount (₹ in lakh)
1.	Abalamban	Integrated programmes for older persons	0.33
2.	Aboy Mission, Ramnagar Road No.1	Integrated programmes for older persons	3.46
3.	Agartala Medical College & GB Pant Hospital	Biotechnology for Social Development	6.59
4.	Bahujana Hitaya Education Trust, Sabroom, South Tripura	Scheme of Art and Culture and Centenary Celebrations	27.50
		Grants in aid for Welfare of ST	15.82
		Total :	43.32
5.	Bilaspur Tant Shilpa Samabaya Samity Ltd.	National Handloom Development Programme (CS)	57.37
6.	Borok Hoda Thong Society	Grant for construction of Boys and Girls Hostels for SC (CS)	100.00
7.	Classic	Scheme of Art and Culture and Centenary Celebrations	4.67
8.	Indian Red Cross Society, North Tripura	Schemes for Arising out of the Implementation of the person with Disabilities SJE	23.03
9.	Directorate of Higher Education, Tripura	Higher Education Statistics and Public Information System (HESPIS)	1.25
10.	Directorate of Handloom Handicrafts & Sericulture, Tripura, Agartala	NER Textile Promotion Scheme	1,515.00
11.	District Magistrate, West Tripura	MP LADS	1,010.00
12.	District Magistrate, Dhalai	MP LADS	1,500.00
13.	Jan Shikshan Sansthan, Agartala	Scheme for Adult Education and skill Development	29.17
14.	Janakalyan Parishad	Science and Technology programme for Socio Economic Development	0.33
15.	Learners Education Society	Scheme of Art and Culture and Centenary Celebrations	0.75
16.	Mahabodhi Society, Tripura	Scheme of Art and Culture and Centenary Celebrations	10.00
17.	State Agriculture Research Station, Tripura	Organic Value Chain Development of NE Region	370.13
18.	Medicinal Plants Board, Tripura	National Medicinal Plants Board	63.25
19.	Minority Development Organisation, South Ramnagar, Agartala	Scheme of Integrated programmes for older persons	4.88
20.	Natya Samsad	Scheme of Art and Culture and Centenary Celebrations	0.38
21.	NB Institute for Rural Technology	Administration and Monitoring and Training	7.74
		Research design and Development in Renewable Energy	13.21
		Technology Development Programme	17.35
		Total:	38.30

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 2015-16
on various schemes/programmes outside the State Budget**

(Reference: Paragraph No. 1.2.2)

Sl. No.	Name of the Implementing Agency	Name of the Scheme/Programme	Amount (₹ in lakh)
22.	North East India Centre for Mass Communication and Cultural Research	Scheme of Art and Culture and Centenary Celebrations	1.13
		Science and Technology programme for Socio Economic Development	2.09
		Total:	3.22
23.	Principal and Medical Superintendent of AGMC & GBP Hospital, Agartala	Setting up of Nation-Wide Network of Laboratories for Managing epidemics and National Calamities	84.00
24.	Satadal Tant Silpa Samabaya Samity Ltd.	National Handloom Development Programme	58.64
25.	Sonaram Mahila Tant Silpa Samabaya Samity Ltd.	National Handloom Development Programme	61.13
26.	State Council of Educational Research and Training	Alliance and R & D Mission	27.16
27.	State Employment Guarantee Fund, Tripura	MGNREGA	86.59
		SECC	23.30
		Shyma Prasad Mukharjee Urban Mission	70.00
		Total:	179.89
28.	State Forest Development Agency, Tripura	National Medicinal Plants Board	67.17
29.	State Institute of Public Administration and Rural Development, Tripura	Improving Transparency and Accountability Programme	2.50
		Training for All Support Activities and Capacity building for Project Appraisal (PPG)	27.25
		Total:	29.75
30.	Tripura Biotechnology Council	Biotechnology Research and Development	255.94
31.	Tripura Adivasi Mahila Samity	Scheme for Leadership Development of Minority Women (CS)	2.54
32.	Tripura Council for Child Welfare	Deen Dayal Disabled Rehabilitation Scheme (SJE)	1.01
33.	Tripura Handloom and Handicrafts Development Corporation Ltd.	National Handloom Development Programme (CS)	9.00
		NER Textiles Promotion Scheme	58.00
		Total:	67.00
34.	Tripura Industrial Development Corporation Ltd.	Industrial Infrastructure Upgradation Scheme (IIUS)	2,204.00
		Infrastructure Development and Capacity building	200.00
		Total:	2,404.00

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 2015-16 on various schemes/programmes outside the State Budget

(Reference: Paragraph No. 1.2.2)

Sl. No.	Name of the Implementing Agency	Name of the Scheme/Programme	Amount (₹ in lakh)
35.	Tripura Renewable Energy Development Agency (TREDA)	Information Publicity and Extension	67.30
		Off Grid/distributed and decentralized renewable Power	347.45
		Renewable energy for Rural application for all Villages	27.00
		Renewable energy for Urban, Industrial & Commercial application	76.19
		Support to States	3.00
		Total:	520.94
36.	Tripura Rural Livelihood Mission	National Rural Livelihood Mission (CS)	28.30
37.	Tripura Science Forum	Science and Technology Programme for Socio Economic Development	4.85
38.	Tripura Social Association	Scheme of Art and Culture and Centenary	0.19
39.	Tripura Sports Council	Rajiv Gandhi Khel Abhiyan (RGKA)	177.49
40.	Tripura State Computerisation Agency	Digital India Programme	1,228.41
41.	Tripura State Council for Science and Technology	Science and Technology Programme for Socio Economic Development	68.90
		State Science and Technology Programme	14.80
		Total:	83.70
42.	Tripura State Pollution Control Board	Environment Information Education and Awareness	37.31
		Pollution Abatement	19.79
		Total:	57.10
43.	Tripura Tourism Development Corporation Limited	Swadesh Darshan Integrated Development of Theme Based Tourism Circuits	1,991.73
44.	Uttamaloka Socio Cultural Organisation	Scheme of Art and Culture and Centenary Celebrations	1.88
45.	Vasundhara (Tripura)	Scheme of Art and Culture and Centenary Celebrations	0.47
46.	Voluntary Health Association of Tripura	Design and Technical Upgradation Scheme	1.70
		Human Resource Development Handicrafts	1.67
		Total:	3.37
Grand Total:			121,22.09

Appendix - 1.4

Time Series Data on State Government Finances

(Reference: Paragraph No. 1.2.1)

(`in crore)

Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
Part A. Receipts					
1. Revenue Receipts	6,476.90	7,050.30	7,650.18	9,239.73	9,426.74
(i) Tax Revenue	858.02 (13)	1,004.65 (14)	1,073.91 (14)	1,174.26 (13)	1,332.25 (14)
Taxes on Agricultural Income	0.04 (#)	0.10 (#)	0.83 (#)	0.21 (#)	0.11 (#)
Taxes on Sales, Trade, etc.	666.32 (78)	763.07 (76)	837.09 (78)	909.81 (77)	1,058.48 (79)
State Excise	94.68 (11)	114.00 (11)	115.18 (11)	138.96 (12)	143.56 (11)
Taxes on Vehicles	25.18 (3)	30.73 (3)	36.79 (3)	36.09 (3)	37.62 (3)
Stamps and Registration Fees	30.73 (3)	36.71 (4)	39.24 (4)	37.56 (3)	42.49 (3)
Land Revenue	9.33 (1)	26.44 (3)	8.07 (1)	10.76 (1)	5.97 (1)
Other Taxes including taxes on commodities and services	31.74 (4)	33.60 (3)	36.71 (3)	40.87 (4)	44.02 (3)
(ii) Non-tax Revenue	214.22 (3)	178.75 (3)	246.52 (3)	195.64 (2)	262.60 (3)
(iii) State's share of Union Taxes and Duties	1,307.56 (20)	1,493.18 (21)	1,630.25 (21)	1,730.13 (19)	3,266.02 (35)
(iv) Grants-in-aid from Government of India	4,097.10 (63)	4,373.72 (62)	4,699.50 (62)	6,139.70 (66)	4,565.87 (48)
2. Misc. Capital Receipts	NIL	NIL	NIL	NIL	NIL
3. Recoveries of Loans and Advances	2.10	1.26	0.96	2.18	1.14
4. Total Revenue and Non-debt Capital Receipts (1+2+3)	6,479.00	7,051.56	7,651.14	9,241.91	9,427.88
5. Public Debt Receipts	417.88	834.01	786.98	537.27	1,119.79
Internal Debt (excluding Ways and Means Advances and Overdrafts)	411.81	830.53	783.25	532.07	1,113.86
Net transactions under Ways and Means Advances and Overdrafts	NIL	NIL	NIL	NIL	NIL
Loans and Advances from Government of India	6.07	3.48	3.73	5.20	5.93
6. Total Receipts in the Consolidated Fund (4+5)	6,896.88	7,885.57	8,438.12	9,779.18	1,0547.67
7. Contingency Fund Receipts	NIL	NIL	NIL	NIL	NIL
8. Public Account Receipts	2,083.38	2,173.68	2631.12	2,985.73	3,324.03
9. Total Receipts of the State (6+7+8)	8,980.26	10,059.25	11,069.24	12,764.91	13,871.70

Note: Figure in bracket indicates the percentage to Revenue Receipts

Negligible

Appendix - 1.4 (Contd..)
Time Series Data on State Government Finances
(Reference: Paragraph No. 1.2.1)

(₹ in crore)

Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	4,809.23 (77)	5,212.88 (78)	5,948.96 (78)	7,442.91 (72)	7,868.47 (71)
Plan including CSS	1,061.92 (22)	1,219.27 (23)	1,399.94 (24)	1,966.46 (26)	1,866.52 (24)
Non-plan	3,747.31 (78)	3,993.61 (77)	4,549.02 (76)	5,476.45 (74)	6,001.95 (76)
General Services (including Interest Payment)	2,032.76 (42)	2,167.48 (42)	2,345.29 (39)	2,676.01 (36)	3,045.18 (39)
Economic Services	743.91 (16)	881.43 (17)	1,048.29 (18)	1,402.74 (19)	1,314.47 (17)
Social Services	1,929.06 (40)	2,055.37 (39)	2,407.89 (40)	3,184.34 (43)	3,310.89 (42)
Grants-in-aid and Contributions	103.50 (2)	108.60 (2)	147.49 (3)	179.82 (2)	197.93 (2)
11. Capital Expenditure	1,397.26 (22)	1,483.19 (22)	1,640.73 (22)	2,832.29 (28)	3,188.02 (29)
Plan including CSS	1,321.14 (95)	1,450.67 (98)	1,646.94 (100)	2,821.41 (99)	3,176.31 (99)
Non-Plan	76.12 (5)	32.52 (2)	(-) 6.21 (#)	10.88 (0.39)	11.71 (1)
General Services	176.73 (13)	188.08 (13)	245.61 (15)	334.63 (12)	147.54 (5)
Economic Services	640.37 (46)	690.11 (46)	737.93 (45)	1,654.93 (58)	2,342.14 (73)
Social Services	580.16 (41)	605.00 (41)	657.19 (40)	838.15 (30)	698.34 (22)
12. Disbursement of Loans and Advances	13.89	18.93	15.77	15.74	21.84
13. Total Expenditure (10+11+12)	6,220.38	6,715.00	7,605.46	10,290.94	1,1078.33
14. Repayments of Public Debt	217.52	312.49	219.91	300.00	447.29
Internal Debt (excluding Ways and Means Advances and Overdrafts)	172.63	281.28	172.14	268.78	415.65
Net transactions under Ways and Means Advances and Overdrafts	NIL	NIL	NIL	NIL	NIL
Loans and Advances from Government of India [‡]	44.89	31.21	47.77	31.22	31.64
15. Appropriation to Contingency Fund	NIL	NIL	NIL	NIL	NIL
16. Total Disbursement out of Consolidated Fund (13+14+15)	6,437.90	7,027.49	7,825.37	10,590.94	11,525.62
17. Contingency Fund Disbursements	NIL	NIL	NIL	NIL	NIL
18. Public Account Disbursements	1,860.56	1,893.66	2,116.13	2,580.42	2,964.47
19. Total disbursement by the State (16+17+18)	8,298.46	8,921.15	9,941.50	13,171.36	14,490.09

Note : Figures in brackets represent percentage to total of each sub-heading

[‡] Includes Ways and Means Advances from GoI.

Appendix - 1.4 (Contd..)
Time Series Data on State Government Finances

(Reference: Paragraph No. 1.2.1)

(₹ in crore)

Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
Part C. Deficits					
20. Revenue Deficit (-)/ Surplus (+) (1-10)	(+) 1,667.67	(+) 1,837.42	(+) 1,701.22	(+) 1,796.82	(+) 1,558.27
21. Fiscal Deficit (-) / Surplus (+) (4 - 13)	(+) 258.62	(+) 336.56	(+) 45.68	(-) 1,049.03	(-) 1,650.45
22. Primary Surplus (+)/ Deficit (-)	(+) 751.89	(+) 869.37	(+) 636.64	(-) 367.35	(-) 921.06
Part D. Other data					
23. Interest Payments (percentage of Revenue Expenditure)	493.27 (10)	532.81 (10)	590.96 (10)	681.68 (9)	729.39 (9)
24. Financial Assistance to Local Bodies etc.	217.83	330.48	242.80	384.19	444.80
25. Ways and Means Advances/Overdraft availed (days)	NIL	NIL	NIL	NIL	NIL
26. Interest on Ways and Means Advances/Overdraft (₹ in crore)	NIL	NIL	NIL	NIL	NIL
27. Gross State Domestic Product (GSDP)**	19208	21663	25593	29667	33189(A)
28. Outstanding Fiscal Liabilities* (year-end)	6,873.63	7,683.07	8,737.61	9,331.58	10,395.19
29. Outstanding guarantees (year-end)	115.72	193.27	187.80	241.48	287.78
30. Maximum amount guaranteed during the year	99.99	121.42	25.00	79.00	NA
31. Number of incomplete projects ¹	39	14	28	18	35
32. Capital blocked in incomplete projects	249.37	79.70	166.26	159.16	301.84
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax Revenue / GSDP (ratio)	4.56	4.72	4.29	4.03	4.02
Own Non-tax Revenue / GSDP (ratio)	1.14	0.84	0.98	0.67	0.79
Central Transfers / GSDP (ratio)	28.75	27.56	25.28	27.03	23.59
II Expenditure Management					
Total Expenditure / GSDP (ratio)	33.09	31.54	30.37	35.35	33.38
Total Expenditure / Revenue Receipts (ratio)	96.04	95.24	99.42	111.38	117.52
Revenue Expenditure / Total Expenditure (ratio)	77.31	77.63	78.22	72.32	71.02
Expenditure on Social Services / Total Expenditure (ratio)	40.34	39.62	40.30	39.09	36.19
Expenditure on Economic Services / Total Expenditure (ratio)	22.25	23.40	23.49	29.76	33.01
Capital Expenditure/ Total Expenditure (ratio)	22.46	22.09	21.57	27.52	28.78

**Base year 2011-12.

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

Appendix - 1.4 (Concl.)

Time Series Data on State Government Finances

(Reference: Paragraph No. 1.2.1)

(`in crore)

Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
Capital Expenditure on Social and Economic Services / Total Expenditure	19.62	19.29	18.34	24.27	27.47
III Management of Fiscal Imbalances					
Revenue Surplus / GSDP (ratio)	8.87	8.63	6.79	6.17	4.69
Fiscal Surplus / GSDP (ratio)	(+) 1.38	(+) 1.58	(+) 0.18	(-) 3.60	(-) 4.97
Primary Deficit (Surplus) / GSDP (ratio)	(+) 4.00	(+) 4.08	(+) 2.54	(-) 1.26	(-) 2.77
Revenue Surplus / Fiscal Surplus (ratio)	(+) 644.83	(+) 545.94	(+) 3,724.21	(-) 171.29	(-) 94.41
Primary Revenue Balance / GSDP (ratio)	11.50	11.13	9.15	7.21	6.89
IV Management of Fiscal Liabilities					
Fiscal Liabilities / GSDP (ratio)	36.57	36.09	34.90	32.05	31.32
Fiscal Liabilities / RR (ratio)	106.12	108.97	114.08	100.99	110.27
Interest Payments / RR	7.62	7.56	7.72	7.44	7.74
Debt Redemption (Principal + Interest)/ Total Debt Receipts (ratio)	124.26	85.23	81.06	72.42	81.62
V Other Fiscal Health Indicators					
Return on Investment (` in crore)	25.95	0.67	Nil	0.51 [§]	13.41
Balance from Current Revenue (` in crore)	(-) 136.94	(+) 265.16	(-) 397.72	(-) 2,289.89	(+) 108.06
Financial Assets / Liabilities (ratio)	2.04	2.17	2.22	2.34	2.35
* Apart from Public Debt, includes other liabilities (i.e., Small Savings, etc., Reserve Fund and Deposit).					
^^ GSDP figures have been arrived at on current market prices as per information furnished by the Directorate of Economic & Statistics, Government of Tripura.					
§ Only ₹ 50.76 lakh.					
Note: Figures in brackets represent percentage to total of each sub-heading.					

Appendix - 1.5

Incomplete works as on 31 March 2016

(Reference: Paragraph No. 1.8.2)

(*₹ in crore*)

Sl. No.	Name of Project/Works	Budgeted cost	Month/year of commencement	Target month/year of completion	Expenditure upto 31 March 2016
Building Works					
1.	Construction of covered drain including two storied building over covered from Orient Chowmuhani to Children's Park	10.97	3/2014	3/2016	4.70
2.	Construction of storied office building of office lane, Agartala	14.70	12/2013	11/2015	13.90
3.	Construction of new building for Commerce and Management courses/building including intend water supply and sanitary installation.	5.28	6/2013	5/2015	6.71
4.	Construction of 1000 capacity auditorium for MBB College, Agartala.	8.14	1/2013	1/2015	4.02
5.	Upgradation of NSRCC/Indoor/Gymnasium Hall at Agartala	32.75	1/2011	1/2013	24.26
6.	Upgradation of NSRCC complex Agartala, Construction of Sports building for different sports activities	6.08	8/2013	8/2015	3.20
7.	Construction of new Block for Bijoy Kumar Girls H. S. School	6.41	11/2013	11/2015	2.37
8.	Construction of Annexe block of Birendra State Central Library at Agartala	7.07	3/2014	3/2016	1.10
9.	Construction of proposed Raj Bhawan at Capital complex at Agartala	21.57	5/2012	5/2014	12.28
10.	Construction of double storied 10 bedded PHC at Maicherra, Belonia	5.09	2012	2014	3.65
11.	Veterinary and Animal husbandry at R. K. Nagar Construction of 2 Nos. Hostel building for boys and girls	8.27	7/2013	3/2016	6.17
12.	Setting up of Institute of Driving Training and Research Academic/Administrative and Laboratory building	5.18	6/2013	3/2016	3.61
13.	Construction of 2 (two) Nos. 5000 my capacity Food godown at ISTT Madhbari, Jirania	10.07	1/2013	3/2016	9.00
14.	Construction of 100 bedded Sub-Divisional Hospital, Amarpur	9.42	6/2013	3/2016	5.51

Appendix - 1.5

Incomplete works as on 31 March 2016

(Reference: Paragraph No. 1.8.2)

(*₹ in crore*)

Sl. No.	Name of project/works	Budgeted cost	Month/year of commencement	Target month/year of completion	Expenditure upto 31 March 2016
15.	Infrastructure Development of Dhalai District Hospital./ Construction of quarter	6.31	11/2012	2/2014	4.69
16.	Construction of 10 bedded PHC at Bridhir Bazar, Bishramganj, Sepahijala.	5.16	12/2012	11/2014	2.35
17.	Cultural Complex at Khowai Town, West Tripura	6.30	12/2013	12/2015	3.14
Sub Total		168.77			110.66
Bridge Works					
1.	Construction of RCC bridge over river Howrah at Chandrapur, Beldakhal	5.14	1/2013	3/2016	3.25
2.	Construction of RCC bridge over river Muhuripur at Barunighat, Silong Mog Para	7.15	2007	3/2016	3.48
3.	Construction of RCC bridge over Sinai on the Kanchanmala Market	6.62	2/2010	12/2012	2.91
4.	Replacement of SPT bridge over river Howrah near Ramthakur School, Agartala	6.14	10/2010	12/2013	3.40
5.	Construction of RCC Bridge across the Howrah on Joypur to Campur to Comper Bazar, Agartala	6.74	5/2011	5/2013	3.24
Sub Total		31.79			16.28
Road Works					
1.	Widening of National Highway NH-44 from Battala Jahan Bridge	6.32	10/2011	12/2014	5.12
2.	Improvement, widening and Strengthening of Belonia – Nalua Road	5.75	2012	2013	3.34
3.	Construction of road towards Indo-Bangladesh Border from Hatimara, Gandachora	10.68	7/2012	7/2013	11.58
4.	Construction of link road at Ratan nagar Market to IBB, Gandecherra	10.80	11/2013	11/2014	7.26
5.	Construction of Additional IBB link road at Boalkhali	8.89	1/2014	2/2015	6.19
Sub Total		42.44			33.49
Water Resources					
1.	Anti-erosion work along river Feni, Sabroom	7.41	6/2009	10/2009	11.47

Appendix - 1.5

Incomplete works as on 31 March 2016

(Reference: Paragraph No. 1.8.2)

(*₹ in crore*)

Sl. No.	Name of project/works	Budgeted cost	Month/year of commencement	Target month/year of completion	Expenditure upto 31 March 2016
2.	Anti-erosion work along bank river Feni for Jalai to Beltali, Sabroom.	11.33	10/2010	10/2011	6.50
3.	Anti-erosion work along bank river Feni from Rani Bazar to Ramendranagar, Sabroom	12.04	9/2010	9/2011	12.35
4.	Anti-erosion work along bank of river Feni from Harbatali to Amlighat, Sabroom	8.94	1/2011	12/2011	9.76
5.	Anti-erosion work along with both bank of river Dhalai, Kamalpur	7.18	2/2006	6/2007	6.89
6.	Gomati Medium Irrigation Projects	83.01	1981-82	NA	89.10
SubTotal		129.91			136.07
Drinking Water Scheme					
1.	Water supply scheme at Jatanbari-Natunbazar	5.21	2007	7/2014	5.06
2.	Construction of DWS Store Division and DWS Store Sub-Division at Debendranagar/S.H construction of RCC Open drain within DWS store complex at Nandannagar Area	5.03	04/2014	08/2014	0.28
Sub Total		10.24			5.34
Grand Total		383.15			301.84

Appendix - 1.6

Assets and Liabilities
(Reference: Paragraph No. 1.9.1)

(₹ in crore)

As on 31 March 2015		Liabilities		As on 31 March 2016	
4,982.50		Internal Debt			5,680.71
	2,892.48	Market Loans bearing interest		3,247.94	
	-	Market Loans not bearing interest		0.01	
	-	Loans from LIC of India		65.65	
	1,358.13	Special Securities to National Small Savings Fund of Central Government		1,534.39	
	731.89	Loans from other Institutions		832.72	
307.82		Loans and Advances from Central Government			295.72
	0.18	Pre- 1984-85 Loans		0.18	
	5.62	Non-Plan Loans		5.02	
	290.43	Loans for State Plan Schemes		267.15	
	-	Loans for Central Plan Schemes		-	
	*3.25	Loans for Centrally Sponsored Plan Schemes		16.43	
	-	Ways and Means Advances		-	
	8.34	Loans for Special Schemes		6.94	
3,014.96		Small Savings, Provident Funds, etc.			3,355.00
144.18		Reserve Fund bearing interest			88.91
535.45		Reserve Fund (including Sinking Funds)			536.12
346.67		Deposits not bearing interest*			438.73
10.00		Contingency Fund			10.00
12,463.38		Accumulated surplus on Government Account			14,011.57
	10,666.56	Accumulated Surplus at the beginning of the year*		12,453.30	
	1,796.82	Add: revenue surplus for the current year		1,558.27	
21,804.96		Total: Liabilities			24,416.76
		Assets			
18,120.79		Gross capital outlay on Fixed Assets			21,309.72
	1,303.73	Investment in Government Companies and Statutory Corporations, etc.			1,385.69
	16,817.06	Other Capital Outlay on General, Social and Economic Services			19,924.03
140.60		Loans and Advances by the State Government			161.30
	86.74	Other Development Loans		106.80	
	10.36	Loans to Government Servants		11.00	
	43.50	Loans for Power Projects		43.50	
1.11		Other Advances			1.68
169.26		Suspense and Miscellaneous Balances			187.31
16.96		Remittance Balances			(-) 5.60
3,380.74		Cash Balance			2,762.35
	(-) 1.13	Cash in Treasuries and local remittance		(-) 1.13	
	24.22	Departmental Cash Balance including permanent advances		19.72	
	529.21	Investment of earmarked funds		529.21	
	3,371.25	Cash balance investment		2,207.79	
	(-) 542.81	Deposits with Reserve Bank of India**		6.76	
21,829.46		Total : Assets			24,416.76

** Minus balance was the net difference between receipts and disbursement of the State Government after incorporating all adjustments made by RBI for the year 2015-16.

* Accumulated surplus differs from the previous years due to proforma transfer of ₹ 13.60 crore from grants for the year 2014-15, loan from GoI and CSS plan Schemes, resulting in overstatement of revenue surplus for the year 2014-15 to that extent.

Explanatory Notes for Appendices 1.2 and 1.4

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts, Government accounts being mainly on cash basis, the surplus on Government account, as shown in **Appendix 1.6** indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include other pending settlements, etc. There was a difference of ₹ 0.06 crore (Net credit) between the figures reflected in the Accounts (Debit: ₹ 6.76 crore) and that intimated by the Reserve Bank of India (Credit: ₹ 6.82 crore) under "Deposits with Reserve Bank" (March 2016).

Appendix - 2.1

Statement showing amount surrendered against anticipated savings during 2015-16

(Reference: Paragraph No. 2.2)

(`in lakh)

Grant No.	Savings				Surrendered				Not Surrendered (in per cent)			
	Revenue		Capital		Revenue		Capital		Revenue		Capital	
	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged
1	622.57	17.73	-	-	Nil	Nil	-	-	100	100	-	-
3	649.32	-	1.55	-	536.59	-	1.50	-	17	-	-	-
4	166.51	-	100.00	-	Nil	-	100.00	-	100	-	-	-
5	1,634.17	-	4,876.67	-	Nil	-	45.85	-	100	-	99	-
6	2,943.50	-	1,261.43	-	203.88	-	Nil	-	93	-	100	-
7	69.88	-	-	-	Nil	-	-	-	100	-	-	-
8	3.85	231.97	-	-	3.00	159.72	-	-	22	31	-	-
9	145.10	-	-	-	45.17	-	-	-	69	-	-	-
10	9,838.16	-	4,690.30	-	30.78	-	334.29	-	99	-	93	-
11	193.77	-	1,039.01	-	3.00	-	Nil	-	98	-	100	-
12	260.76	57.69	35.03	-	113.60	57.68	35.03	-	56	-	-	-
13	2,875.11	1,467.26	8,321.92	1135.40	5,727.25	-	279.94	-	Excess	100	97	100
14	74.62	-	3,986.69	-	Nil	Nil	3,986.28	-	100	-	1	-
15	4,259.27	0.77	6,851.64	-	75.23	-	5,916.18	-	98	100	Excess	-
16	1,942.11	-	2,765.12	-	1,067.19	-	706.38	-	45	-	74	-
17	330.45	-	221.80	-	-	-	55.40	-	100	-	75	-
18	18.17	-	-	-	13.00	-	-	-	28	-	-	-
19	59,445.18	-	87,199.94	-	47,531.99	-	70,676.87	-	20	-	19	-
20	27,076.91	-	43,055.71	-	19,897.41	-	32,416.46	-	27	-	25	-
21	2,749.25	-	146.37	-	2,718.99	-	140.89	-	1	-	4	-
22	15.52	-	-	-	8.54	-	-	-	45	-	-	-
23	12,999.18	-	2,758.85	-	13,096.01	-	2,576.12	-	Excess	-	7	-
24	146.17	-	187.21	-	-	-	186.42	-	100	-	1	-
25	1,071.41	-	285.29	-	426.74	-	25.22	-	60	-	91	-
26	547.93	2.91	114.67	-	435.86	3.00	-	-	20	-	100	-
27	6,479.17	1.90	10,533.04	0.01	3,787.75	-	5,440.69	-	42	100	48	-

Appendix - 2.1(contd.)

Statement showing amount surrendered against anticipated savings during 2015-16
(Reference: Paragraph No. 2.2)

(₹in lakh)

Grant No.	Savings				Surrendered				Not Surrendered (in per cent)			
	Revenue		Capital		Revenue		Capital		Revenue		Capital	
	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged
28	3,617.39	25.93	10.30	-	3,399.21	26.00	13.08	-	6	11	-	-
29	867.78	-	236.87	-	651.67	-	75.17	-	25	-	68	-
30	756.36	-	765.00	-	296.72	-	765.00	-	61	-	-	-
31	3,883.45	-	10,078.60	-	1,465.24	-	9,567.17	-	62	-	5	-
32	48.65	-	-	-	82.20	-	-	-	Excess	-	-	-
33	146.92	-	477.10	-	93.03	-	-	-	37	-	100	-
34	27.28	-	43,109.76	-	-	-	42,900.00	-	100	-	1	-
35	4,475.44	102.50	12,572.22	48.75	4,395.80	-	10,732.91	-	2	100	15	100
36	575.74	-	259.09	-	301.38	-	194.48	-	48	-	25	-
37	134.95	-	-	-	100.42	-	-	-	26	-	-	-
38	279.51	-	144.90	-	118.90	-	-	-	58	-	100	-
39	3,790.63	-	2,522.41	-	1,831.58	-	1,348.37	-	52	-	47	-
40	12,429.91	-	2,373.47	-	6,359.90	-	-	-	49	-	100	-
41	11,879.46	-	402.80	-	6,239.27	-	312.00	-	47	-	23	-
42	2,650.59	-	1,727.46	-	1,090.41	-	1,698.24	-	59	-	2	-
43	-	9532.00	10.07	6,386.00	-	-	-	6,831.42	-	100	100	Excess
44	24.92	-	-	-	-	-	-	-	100	-	-	-
45	-	-	179.92	-	-	-	-	-	-	-	100	-
46	162.47	-	-	-	-	-	-	-	100	-	-	-
47	26.08	-	-	-	11.30	-	-	-	57	-	-	-
48	98.68	-	-	-	-	-	-	-	100	-	-	-
49	1,190.23	-	920.79	-	-	-	757.05	-	100	-	18	-
50	18.56	-	-	-	13.00	-	-	-	30	-	-	-
51	-	-	2,194.92	-	-	-	1,990.71	-	-	-	9	-
52	6,605.50	137.45	14,643.97	-	2,781.74	-	547.01	-	58	100	96	-
53	22.84	-	-	-	17.43	-	-	-	24	-	-	-

Appendix - 2.1 (concl.)

Statement showing amount surrendered against anticipated savings during 2015-16

(Reference: Paragraph No. 2.2)

(₹ in lakh)

Grant No.	Savings				Surrendered				Not Surrendered (in per cent)				
	Revenue		Capital		Revenue		Capital		Revenue		Capital		
	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged	
54	4.17	-	-	-	9.71	-	-	-	-	Excess	-	-	-
55	14.45	-	-	-	-	-	-	-	-	100	-	-	-
56	77.56	-	1,127.78	-	70.00	-	374.08	-	-	1	-	67	-
57	270.46	-	6,192.89	-	-	-	4,226.25	-	-	100	-	32	-
58	120.33	-	-	-	66.59	-	-	-	-	45	-	-	-
59	18.81	-	437.68	-	1.00	-	437.68	-	-	95	-	-	-
60	17.57	-	-	-	3.52	-	-	-	-	63	-	-	-
61	2,403.16	-	369.00	-	2,277.59	-	-	-	-	5	-	100	-
Total	19,3197.89	11,578.11	2,79,189.24	7,570.16	1,27,399.59	246.40	1,98,862.72	6,831.42					

Appendix - 2.2

List of grants with savings of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.1)

(₹ in lakh)

Sl. No.	No. and Name of the Grant	Total Provision	Total Expenditure	Amount of Savings
Revenue-Voted				
1	1 – Department of Parliamentary Affairs	2,147.01	1,524.44	622.57
2	3 – General Administration (SA) Department	5,206.12	4,556.80	649.32
3	4 – Election Department	1,385.80	1,219.29	166.51
4	5 – Law Department	6,382.69	4,748.52	1,634.17
5	6 – Revenue Department	15,938.28	12,994.78	2,943.50
6	7 - General Administration (Administrative Reform) Department	321.80	251.92	69.88
7	9 – Statistical Department	763.50	618.40	145.10
8	10 – Home (Police) Department	99,128.81	89,290.65	9,838.16
9	11 – Transport Department	2,442.00	2,248.23	193.77
10	12 – Co-operation Department	1,970.40	1,709.64	260.76
11	13- Public Works (Roads and Buildings) Department	36,796.93	33,921.82	2,875.11
12	14 - Power Department	8,537.50	8,462.88	74.62
13	15 - Public Works (Water resource) Department	12,318.74	8,059.47	4,259.27
14	16 – Health Department	20,736.01	18,793.90	1,942.11
15	17 – Information, Cultural Affairs and Tourism Department	2,554.55	2,224.10	330.45
16	19 – Tribal Welfare Department	1,31,289.02	71,843.84	59,445.18
17	20 – Welfare of Scheduled Castes Department	52,484.06	25,407.15	27,076.91
18	21 – Food, Civil Supplies and Consumers Affairs Department	10,941.82	8,192.57	2,749.25
19	23 - Panchayati Raj Department	33,966.38	20,967.20	12,999.18
20	24 - Industries and Commerce Department	4,122.48	3,976.31	146.17
21	25 - Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	2,721.44	1,650.03	1,071.41
22	26 – Fisheries Department	4,489.76	3,941.83	547.93
23	27 – Agriculture Department	22,573.42	16,094.25	6,479.17
24	28 – Horticulture Department	10,307.00	6,689.61	3,617.39
25	29 – Animal Resource Development Department	7,360.42	6,492.64	867.78
26	30 – Forest Department	8,036.79	7,280.43	756.36
27	31 - Rural Development Department	14,679.78	10,796.33	3,883.45

Appendix - 2.2 (contd...)

List of grants with savings of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.1)

(₹ in lakh)

Sl. No.	No. and Name of the Grant	Total Provision	Total Expenditure	Amount of Savings
Revenue-Voted				
28	32 – Tribal Rehabilitation in Plantation and Particularly Vulnerable Tribal Group	2,170.05	2,121.40	48.65
29	33 – Science Technology & Environment Department	704.15	557.23	146.92
30	34 – Planning and Coordination Department	355.19	327.91	27.28
31	35 – Urban Development Department	16,493.50	12,018.06	4,475.44
32	36 – Home (Jail) Department	2,808.85	2,233.11	575.74
33	37 – Labour Organisation	1,965.24	1,830.29	134.95
34	38 – General Administration (Printing and Stationery) Department	1,371.00	1,091.49	279.51
35	39 - Education (Higher) Department	14,350.76	10,560.13	3,790.63
36	40 – Education (School) Department	1,48,715.25	1,36,285.34	12,429.91
37	41 – Education (Social) Department	41,120.72	29,241.26	11,879.46
38	42 – Education (Sports and Youth Programme) Department	7,011.61	4,361.02	2,650.59
39	44 – Institutional Finance Department	292.00	267.08	24.92
40	46 – Treasuries	691.00	528.53	162.47
41	47– Chief Minister's Secretariat	92.15	66.07	26.08
42	49 – Fire Service Organisation	5,667.56	4,477.33	1,190.23
43	52 – Family Welfare and Preventive Medicine	26,276.91	19,671.41	6,605.50
44	53-Tribal Welfare (Research) Department	267.75	244.91	22.84
45	56–Information Technology Department	226.18	148.62	77.56
46	57 – Welfare of Minorities Department	1,865.17	1,594.71	270.46
47	58 – Home (FSL, PAC, Prosecution and Co-ordination Cell) Department	390.31	269.98	120.33
48	61 - Welfare of Other Backward Classes Department	4,216.20	1,813.04	2,403.16
Total Revenue-Voted:		7,96,654.06	60,3472.97	1,92,988.11
Revenue – Charged				
49	8 – General Administration (P&T) Department	632.00	400.03	231.97
50	12 – Co-operation Department	182.00	124.31	57.69

Appendix - 2.2 (contd...)

List of grants with savings of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.1)

(₹ in lakh)

Sl. No.	No. and Name of the Grant	Total Provision	Total Expenditure	Amount of Savings
Revenue-Charged				
51	13- Public Works (Roads and Buildings) Department	6,525.00	5,057.74	1,467.26
52	28 – Horticulture Department	28.00	2.07	25.93
53	35 – Urban Development Department	102.50	0.00	102.50
54	43 – Finance Department	76,669.00	67,137.00	9,532.00
55	48 – High Court	1,367.74	1,269.06	98.68
56	52 – Family Welfare and Preventive Medicine	350.00	212.55	137.45
Total Revenue-Charged:		85,856.24	74,202.76	11,653.48
Capital – Voted				
57	4 – Election Department	100.00	0.00	100.00
58	5 – Law Department	5,228.79	352.12	4,876.67
59	6 – Revenue Department	3,803.37	2,541.94	1,261.43
60	10 – Home (Police) Department	5,836.14	1,145.84	4,690.30
61	11 – Transport Department	1,576.62	537.61	1,039.01
62	12 – Co-operation Department	617.34	582.31	35.03
63	13- Public Works (Roads and Buildings) Department	41,077.23	32,755.31	8,321.92
64	14 - Power Department	9,038.07	5,051.38	3,986.69
65	15 - Public Works (Water resource) Department	8,720.06	1,868.42	6,851.64
66	16 – Health Department	7,678.13	4,913.01	2,765.12
67	17 – Information, Cultural Affairs and Tourism Department	250.00	28.20	221.80
68	19 – Tribal Welfare Department	2,29,312.82	1,42,112.88	87,199.94
69	20 – Welfare of Scheduled Castes Department	96,582.32	53,526.61	43,055.71
70	21 – Food, Civil Supplies and Consumers Affairs Department	379.46	233.09	146.37
71	23 – Panchayati Raj Department	2,840.47	81.62	2,758.85
72	24 – Industries and Commerce Department	2,507.01	2,319.80	187.21
73	25 – Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	781.84	496.55	285.29
74	26 – Fisheries Department	121.73	7.06	114.67
75	27 – Agriculture Department	15,286.44	4,753.40	10,533.04
76	29 – Animal Resource Development Department	496.82	259.95	236.87
77	30 – Forest Department	2,365.00	1,600.00	765.00
78	31 – Rural Development Department	49,159.73	39,081.13	10,078.60
79	33 – Science Technology & Environment Department	1,048.14	571.04	477.10

Appendix - 2.2 (concl.)

List of grants with savings of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.1)

(₹ in lakh)

Sl. No.	No. and Name of the Grant	Total Provision	Total Expenditure	Amount of Savings
Capital-Voted				
80	34 – Planning and Coordination Department	43,811.76	702.00	43,109.76
81	35 – Urban Development Department	18,916.07	6,343.85	12,572.22
82	36 – Home (Jail) Department	829.97	570.88	259.09
83	38 – General Administration (Printing and Stationery)	230.00	85.10	144.90
84	39 – Education (Higher) Department	4,653.37	2,130.96	2,522.41
85	40 – Education (School) Department	6,133.56	3,760.09	2,373.47
86	41 – Education (Social) Department	648.82	246.02	402.80
87	42 – Education (Sports and Youth Programme) Department	2,316.56	589.10	1,727.46
88	45 – Taxes and Excise	179.92	0.00	179.92
89	49 – Fire Service Organisation	1,505.00	584.21	920.79
90	51 – Public Works (Drinking Water and Sanitation) Department	11,629.73	9,434.81	2,194.92
91	52 – Family Welfare and Preventive Medicine	16,602.97	1,959.00	14,643.97
92	56 – Information Technology Department	1,350.79	223.01	1,127.78
93	57 – Welfare of Minorities Department	7,981.83	1,788.94	6,192.89
94	59 – Tourism	622.52	184.84	437.68
95	61 – Welfare of Other Backward Classes Department	419.00	50.00	369.00
	Total Capital- Voted:	6,02,639.40	3,23,472.08	2,79,167.32
Capital – Charged				
96	13- Public Works(Roads and Buildings) Department	11,500.00	10,364.60	1,135.40
97	35- Urban Development Department	48.75	0.00	48.75
98	43 – Finance Department	40,000.00	33,614.00	6,386.00
	Total Capital- Charged:	51,548.75	43,978.60	7,570.15
	Grand Total	15,36,698.45	10,45,126.41	4,91,379.06

Appendix - 2.3

List of Grants indicating Persistent Savings of more than ₹ 1 crore during 2011-16

(Reference: Paragraph No. 2.3.2)

('in crore)

Sl. No.	Number and name of grant	Amount of savings				
		2011-12	2012-13	2013-14	2014-15	2015-16
Revenue-Voted						
1	3 – General Administration (SA) Department	3.32	7.22	8.14	7.42	6.49
2	5 – Law Department	19.04	22.00	22.19	5.11	16.34
3	6 – Revenue Department	4.05	29.67	31.66	25.21	29.44
4	10 – Home (Police) Department	49.29	47.48	135.08	115.68	98.38
5	12 – Co-operation Department	2.74	3.35	3.12	2.57	2.61
6	19 – Tribal Welfare Department	110.87	177.22	287.06	462.69	594.45
7	20 – Welfare of Scheduled Castes Department	78.77	163.68	128.91	199.80	270.77
8	26 – Fisheries Department	2.53	4.09	6.97	9.86	5.45
9	27 – Agriculture Department	100.99	69.52	24.78	9.81	64.79
10	29 – Animal Resource Development Department	5.13	8.27	10.13	2.69	8.68
11	30 – Forest Department	6.11	5.31	14.27	18.81	7.56
12	35 – Urban Development Department	16.77	26.34	56.40	77.81	44.75
13	39 – Education (Higher) Department	11.66	14.83	19.31	32.14	37.91
14	40 – Education (School) Department	12.25	79.88	84.02	61.59	124.30
15	41 – Education (Social) Department	27.28	52.27	79.99	48.62	118.79
16	52 – Family Welfare and Preventive Medicine	4.93	103.07	169.22	129.16	66.06
Capital-Voted						
17	6 – Revenue Department	5.34	23.53	4.31	1.32	12.61
18	13 – Public Works (Roads and Buildings) Department	31.98	21.29	49.15	34.93	83.22
19	15 – Public Works (Water Resource) Department	58.45	42.84	44.05	44.09	68.52
20	16 – Health Department	4.84	30.80	24.34	19.32	27.65
21	19 – Tribal Welfare Department	195.91	354.83	283.25	546.64	872.00
22	20 – Welfare of Scheduled Castes Department	118.96	204.98	191.34	353.07	430.56
23	27 – Agriculture Department	86.99	82.87	79.79	108.03	105.33
24	34 – Planning and Co-ordination Department	86.60	155.90	230.88	239.36	4.37
25	39 – Education (Higher) Department	27.47	24.88	19.43	28.40	1.45
26	40 – Education (School) Department	21.96	41.11	30.65	9.76	25.22
27	52 – Family Welfare and Preventive Medicine	18.51	14.26	13.92	6.07	146.44

Appendix - 2.4

Statement of Expenditure without budget provision during 2015-16

(Reference: Paragraph No. 2.3.3)

(₹ in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of Account	Head of Service	Amount of Expenditure	Reasons/ Remarks	
1	4 - Election Department	2015	Elections	2,37.34	Reason for incurring expenditure without provision and without the knowledge of the Legislature has not been intimated (August 2016).	
		102	Electoral Officers			
		99	Others			
		13	Election (Non plan)			
2	10 - Home (Police) Department	4055	Capital Outlay on Police	6.64		
		800	Other Expenditure			
		08	Police -C. Reimbursable/Sharing Scheme			
		11	Police Force Modernisation (Plan)			
3	13 - Public Works (Roads and Buildings) Department	4070	Capital Outlay on Administrative Services	4.87		
		800	Other Expenditure			
		90	State Share for CASP			
		58	State Share for Development of Infrastructure Facilities for Judiciary including Gram Nyayalayas (Plan)			
4	16 - Health Department	4210	Capital Outlay on Medical and Public Health	9.22		
		03	Medical Education Training and Research			
		105	Allopathy			
		71	Medical College			
		01	Establishment (Plan)			
5	19 - Tribal Welfare Department	i) 2059	Public Works	0.50		
		80	General			
		053	Maintenance and Repairs			
		91	Central Assistance to State Plan			
		03	Special Plan Assistance (SPA) (CASP)			
		ii) 04	Special Central Assistance (SCA) – untied (CASP)		0.88	
		iii) 2210	Medical and Public Health		0.83	
		05	Medical Education, Training and Research			
		105	Allopathy			
		71	Medical College			
		01	Establishment (Plan)			
		iv) 06	Public Health			0.19
		001	Direction and Administration			
		98	Administration			
		52	Family Welfare and Preventive Medicine (Plan)			
		v) 2403	Animal Husbandry			
101	Veterinary Services and Animal Health					
90	State Share for Central Assistance to State Plan					

Appendix - 2.4 (contd...)

Statement of Expenditure without budget provision during 2015-16

(Reference: Paragraph No. 2.3.3)

(`in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of Account	Head of Service	Amount of Expenditure	Reasons/ Remarks
		03	State Share of Special Plan Assistance (SPA) (Plan)	4.77	Reason for incurring expenditure without provision and without the knowledge of the Legislature has not been intimated (August 2016).
		vi) 2215	Water Supply and Sanitation		
		01	Water Supply		
		001	Direction and Administration		
		28	Public Health		
		06	Execution (Plan)	0.32	
		vii) 06	Execution (Non plan)	0.29	
		101	Urban Water Supply Programme		
		28	Public Health		
		07	Urban Water Supply (Plan)	1,59.77	
		viii) 102	Rural Water Supply Programme		
		28	Public Health		
		04	Rural Water Supply Programme (plan)	1,52.00	
		ix) 2059	Public Works		
		80	General		
		053	Maintenance and Repairs		
		99	Others		
		77	Special Development Scheme (SDS) (plan)	9.27	
		x) 2204	Sports and Youth Services		
		102	Youth Welfare Programmes for Students		
		90	State Share for Central Assistance to State Plan		
		76	State Share of National Service Scheme (NSS) (Plan)	6.36	
		xi) 2210	Medical and Public Health		
		06	Public Health		
		001	Direction and Administration		
		98	Administration		
		52	Family Welfare and Preventive Medicine (Plan)	0.19	
		xii) 4055	Capital Outlay on Police		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CASP)	27.33	
		xiii) 4702	Capital Outlay on Minor Irrigation		
		101	Surface Water		
		27	Water Resource		
		04	Other Irrigation Project (Plan)	39.64	
		xiv) 800	Other Expenditure		
		75	Special Plan Assistance		
		01	SPA (Plan)	1,09.79	

Appendix - 2.4 (contd...)

Statement of Expenditure without budget provision during 2015-16

(Reference: Paragraph No. 2.3.3)

(`in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of Account	Head of Service	Amount of Expenditure	Reasons/ Remarks
		xv) 4435	Capital Outlay on other Agricultural Programmes		Reason for incurring expenditure without provision and without the knowledge of the Legislature has not been intimated (August 2016).
		01	Marketing and Quality Control		
		101	Marketing facilities		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		20	RIDF-XVII - Construction of Market Infrastructure at Veluarchar in Sipahijala District of Tripura	0.29	
		xvi) 4552	Capital Outlay on North Eastern Areas		
		119	Horticulture and Vegetable Crops		
		90	State Share for Central Assistance to State Plan		
		08	State Share of North Eastern Council (NEC) (NEC Scheme)	1.82	
		xvii) 91	Central Assistance to State Plan		
		08	North Eastern Council (NEC) (CASP)	30.77	
		xix) 4515	Capital Outlay on other Rural Development Programmes		
		103	Rural Development		
		95	Special Central Assistance (SCA)		
		01	SCA (Plan)	10.00	
		xx) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		203	University and Higher Education		
		95	Special Central Assistance		
		01	SCA (Plan)	1.42	
		xxi) 205	Languages Development		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	18.33	
		xxii) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		202	Secondary Education		
		01	Additional Central Assistance (Plan)	80.00	
6	20 - Welfare of Scheduled Castes and Other Backward Classes Department	i) 4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities.		
		01	Welfare of Scheduled Castes		
		283	Housing		
		95	Special Central Assistance		
		01	SCA (Plan)	51.15	

Appendix - 2.4 (contd...)

Statement of Expenditure without budget provision during 2015-16

(Reference: Paragraph No. 2.3.3)

(`in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of Account	Head of Service	Amount of Expenditure	Reasons/ Remarks
		ii) 4435	Capital Outlay on other Agricultural Programmes		Reason for incurring expenditure without provision and without the knowledge of the Legislature has not been intimated (August 2016).
		01	Marketing and Quality Control		
		101	Marketing facilities		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		20	Construction of Market Infrastructure at Valuarchar under RIDF-IX (Plan)	0.16	
		iii) 4403	Capital Outlay on Animal Husbandry		
		101	Veterinary Services and Animal Health		
		95	Special Central Assistance		
		01	SCA (Plan)	40.00	
		iv) 4515	Capital Outlay on other Rural Development Programmes		
		103	Rural Development		
		95	Special Central Assistance		
		01	SCA (Plan)	9.72	
7	24 - Industries and Commerce Department	2230	Labour and Employment		
		03	Training		
		003	Training of Craftsmen & Supervisors		
		03	Research and Training		
		14	Training of Workers (Non-Plan)	1.58	
8	27 - Agriculture Department	4435	Capital Outlay on other Agricultural Programmes		
		01	Marketing and Quality Control		
		101	Marketing Facilities		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		20	RIDF-XVII - Construction of Market Infrastructure at Veluarchar in Sipahijala District of Tripura (Plan)	0.48	
9	31 - Rural Development Department	i) 2501	Special Programmes for Rural Development		
		01	Integrated Rural Development programme		
		001	Direction and Administration		
		30	Rural Development		
		03	Expenditure on Community Development (Non-Plan)	42.20	
		ii) 2515	Other Rural Development Programmes		
		001	Direction and Administration		
		30	Rural Development		
		03	Expenditure on Community Development (Non plan)	1,51.42	

Appendix - 2.4 (contd...)

Statement of Expenditure without budget provision during 2015-16

(Reference: Paragraph No. 2.3.3)

(`in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of Account	Head of Service	Amount of Expenditure	Reasons/ Remarks
		iii) 4515	Capital Outlay on other Rural Development Programme		Reason for incurring expenditure without provision and without the knowledge of the Legislature has not been intimated (August 2016).
		103	Rural Development		
		95	Special Central Assistance		
		01	SCA (Plan)	15.90	
10	39 - Education (Higher) Department	i) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		203	University and Higher Education		
		44	Additional Central Assistance		
		01	ACA (Plan)	0.89	
		ii) 56	Non-lapsable		
		50	Establishment of a new College of Teacher Education in North Tripura (Plan)	8.26	
		52	Upgradation of Facilities in 15 Government Degree Colleges (Plan)	10.20	
11	40 - Education (School) Department	4552	Capital Outlay on North Eastern Areas		
		01	General Education		
		202	Secondary Education		
		57	North Eastern Area Development		
		85	Construction of 50 Type III Residential Quarters for Hostel Superintendent in ST & SC in Tripura (Plan)	20.05	
12	43 - Finance Department	i) 2070	Other Administrative Services		
		108	Fire Protection and Control		
		05	Establishment		
		22	Fire Service Organisation (Plan)	8.56	
		ii) 6004	Loans and Advances from the Central Government		
		02	Loans for State/Union Territory Plan Schemes		
		101	Block Loans		
		58	Debt Services		
		01	Central Assistance for NLCPR (Non plan)	1,37.43	
13	45 - Taxes and Excise	i) 2020	Collection of Taxes on Income and Expenditure		
		104	Collection Charges-Agriculture Income Tax		
		05	Establishment		
		10	Commissioner of Taxes & Excise (Non-Plan)	2.87	

Appendix 2.4 (concl.)

Statement of Expenditure without budget provision during 2015-16

(Reference: Paragraph No. 2.3.3)

(₹ in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of Account	Head of Service	Amount of Expenditure	Reasons/ Remarks
		ii) 105	Collection Charges - Taxes on Professions, Trades Callings and Employment		Reason for incurring expenditure without provision and without the knowledge of the Legislature has not been intimated (August 2016).
		05	Establishment		
		10	Commissioner of Taxes and Excise (Non plan)	15.74	
		iii) 2039	State Excise		
		001	Direction and Administration		
		98	Administration		
		45	Excise	3.14	
		2049	Interest Payments		
		01	Interest on Internal Debt		
		200	Interest on Other Internal Debts		
14	51 - Public Works (Drinking Water and Sanitaion) Department	58	Debt Services		
		11	NABARD (Non plan)	7.11	
15	52 - Family Welfare and Preventive Medicine	2211	Family Welfare		
		003	Training		
		19	Family Welfare		
		11	Health Sub Centre (Plan)	2.84	
Total:				1442.53	

Appendix - 2.5

Statement of various Grants/Appropriations where excess expenditure occurred during the year 2015-16 which are required to be regularised

(Reference: Paragraph No. 2.3.5)

(₹ in lakh)

Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Total expenditure	Excess expenditure
(1)	(2)	(3)	(4)	(5)	(6)
Revenue – charged					
1.	2	Governor's Secretariat	374.00	377.47	(+) 3.47
2.	16	Health Department	83.75	95.77	(+) 12.02
3.	51	Public Works (Drinking Water and Sanitation) Department	-	7.11	(+) 7.11
Revenue – voted					
4.	43	Finance Department	1,02,223.50	1,03,288.30	(+) 1,064.80
5.	45	Taxes and Excise	1,509.40	1,541.60	(+) 32.20
6.	51	Public Works (Drinking Water and Sanitation) Department	9,877.28	11,255.74	(+) 1,378.46
Total :			114067.93	116565.99	2498.06

Appendix - 2.6

Statement showing cases where supplementary provision proved unnecessary (by more than ₹ 10 lakh) during the year 2015-16

(Reference: Paragraph No. 2.3.6)

('₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision obtained
Revenue-voted					
1.	1 – Department of Parliamentary Affairs	1698.98	1524.44	174.54	448.03
2.	5 – Law Department	6111.83	4748.52	1363.31	270.86
3.	7 – General Administration (Administrative Reform) Department	283.23	251.92	31.31	38.57
4.	9 – Statistical Department	734.00	618.40	115.60	29.50
5.	13- Public Works (Roads and Buildings) Department	36680.76	33921.82	2758.94	116.17
6.	15 – Public Works (Water resource) Department	11593.71	8059.47	3534.24	725.03
7.	16 – Health Department	18860.95	18793.90	67.05	1875.06
8.	19 – Tribal Welfare Department	127889.09	71843.84	56045.25	3399.93
9.	20 – Welfare of Scheduled Castes Department	51317.40	25407.15	25910.25	1166.66
10.	21 – Food, Civil Supplies and Consumers Affairs Department	10679.32	8192.57	2486.75	262.50
11.	23 – Panchayati Raj Department	33512.39	20967.20	12545.19	453.99
12.	25 – Industries and Commerce (Handloom, Handicrafts and Sericulture) Department	2664.02	1650.03	1013.99	57.42
13.	26 – Fisheries Department	4026.21	3941.83	84.38	463.55
14.	27 – Agriculture Department	20527.36	16094.25	4433.11	2046.06
15.	28 – Horticulture Department	8975.50	6689.61	2285.89	1331.50
16.	31 – Rural Development Department	11807.54	10796.33	1011.21	2872.24
17.	40 – Education (School) Department	139284.15	136285.34	2998.81	9431.10
18.	42 – Education (Sports & Youth Programme) Department	6226.24	4361.02	1865.22	785.37
19.	46 – Treasuries	631.00	528.53	102.47	60.00
20.	49 – Fire Service Organisation	5587.63	4477.33	1110.30	79.93
21.	52 – Family Welfare and Preventive Medicine	22430.85	19671.41	2759.44	3846.06
22.	61 – Welfare of OBC	4192.70	1813.04	2379.66	23.50
Total Revenue-Voted:		525714.86	400637.95	125076.90	29783.03
Revenue-Charged					
23.	35 – Urban Development Department	15.75	0.00	15.75	86.75

Appendix - 2.6 (Conld.)

Statement showing cases where supplementary provision proved unnecessary (by more than ₹ 10 lakh) during the year 2015-16

(Reference: Paragraph No. 2.3.6)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision obtained
Capital-voted					
24.	5 – Law Department	3718.07	352.12	3365.95	1510.72
25.	6 – Revenue Department	2631.31	2541.94	89.37	1172.06
26.	11 – Transport Department	618.18	537.61	80.57	958.44
27.	13- Public Works (Roads and Buildings) Department	36191.48	32755.31	3436.17	4885.75
28.	15 – Public Works (Water resource) Department	7771.58	1868.42	5903.16	948.48
29.	19 – Tribal Welfare Department	213642.55	142112.88	71529.67	15670.27
30.	20 – Welfare of Scheduled Castes Department	89177.21	53526.61	35650.60	7405.11
31.	26 – Fisheries Department	64.20	7.06	57.14	57.53
32.	27 – Agriculture Department	15265.50	4753.40	10512.10	20.94
33.	31 – Rural Development Department	46677.91	39081.13	7596.78	2481.82
34.	34 – Planning and Coordination Department	43655.76	702.00	42953.76	156.00
35.	35 – Urban Development Department	15682.38	6343.85	9338.53	3233.69
36.	36 – Home (Jail) Department	811.72	570.88	240.84	18.25
37.	39 – Education (Higher) Department	3658.89	2130.96	1527.93	994.48
38.	52 – Family Welfare and Preventive Medicine	2514.52	1959.00	555.52	14088.45
39.	56–Information Technology Department	1246.79	223.01	1023.78	104.00
40.	57 – Welfare of Minorities Department	7117.71	1788.94	5328.77	864.12
41.	61 – Welfare of Other Backward Classes Department	300.00	50.00	250.00	119.00
Total Capital – Voted:		490745.76	291305.12	199440.64	54689.11
Grand Total		1016476.37	691943.07	324533.30	84558.89

Appendix - 2.7

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

(Reference: Paragraph No. 2.3.6)

(₹ in lakh)

Sl. No.	Number and Name of the Grant Appropriation	Original Provision	Actual Expenditure	Supplementary required	Supplementary provision obtained	Excess (+)/ Savings (-)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue-voted						
1	6: Revenue Department	12893.62	12994.78	101.16	3044.66	(-)2943.50
2	11: Transport Department	2060.00	2248.23	188.23	382.00	(-)193.77
3	14: Power Department	7130.50	8462.88	1332.38	1407.00	(-)74.62
4	17: Information, Cultural Affairs and Tourism Department	2173.84	2224.10	50.26	380.71	(-) 330.45
5	30: Forest Department	7150.96	7280.43	129.47	885.83	(-)756.36
6	32: Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group	1068.00	2121.40	1053.40	1102.05	(-)48.65
7	37: Labour Organisation	1554.93	1830.29	275.36	410.31	(-)134.95
8	43: Finance Department	84595.50	103288.30	18692.80	17628.00	(+)1064.80
9	48: High Court	1148.56	1269.06	120.50	219.18	(-)98.68
10	51: Public Works (Drinking Water and Sanitation) Department	8357.24	11255.74	2898.50	1520.04	(+)1378.46
11	55: Employment	392.29	456.06	63.77	78.22	(-)14.45
12	57: Welfare of Minorities Department	1310.40	1594.71	284.31	554.77	(-)270.46
13	59: Tourism Department	160.80	221.19	60.39	79.20	(-)18.81
Capital-voted						
14	12: Co-operation Department	519.40	582.31	62.91	97.94	(-)35.03
15	28: Horticulture Department	75.00	116.48	41.48	51.78	(-)10.30
16	33: Science, Technology and Environment Department	200.00	571.04	371.04	848.14	(-)477.10
17	38: General Administration (Printing and Stationery) Department	30.00	85.10	55.00	200.00	(-)144.90
18	40: Education (School) Department	3081.79	3760.09	678.30	3051.77	(-)2373.47
Revenue-charged						
19	13: Public Works (Roads and Buildings) Department	4050.00	5057.74	1007.74	2575.00	1567.26
20	52: Family Welfare and Preventive Medicine	200.00	212.55	12.55	150.00	(-)137.45

Appendix - 2.8

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
1.	3: General Administration (SA) Department	2052	Secretariat-General Services		
		090	Secretariat		
		05	Establishment		
		08	Civil Secretariat	(-) 552.37	(-) 37.47
2.	5: Law Department	(i) 2014	Administration of Justice		
		105	Civil and Session Courts		
		22	Judicial		
		05	Judicial Administration (Non-Plan)	(-) 466.09	(-) 354.38
		(ii) 108	Criminal Courts		
		22	Judicial		
		05	Judicial Administration (Non-Plan)	(-) 397.73	(+) 93.33
		(iii) 114	Legal Advisers and Counsels		
		43	Finance Commission		
		39	Improvement in delivery of Justice (Non-Plan)	(-) 10.00	(-) 66.91
		(iv) 117	Family Courts		
		22	Judicial		
		07	Family Court (Non-Plan)	(-) 33.50	(-) 112.23
		(v) 114	Legal Advisers and Counsels		
22	Judicial				
03	Tripura Human Rights Commission (Non-Plan)	(-) 1176.00	(-) 1147.19		
3.	6: Revenue Department	(i) 2029	Land Revenue		
		102	Survey and Settlement Operations		
		05	Establishment		
		16	District Establishment (Non-Plan)	(-) 0.24	(-) 40.67
		(ii) 103	Land Records		
		05	Establishment		
		60	Survey and Settlement (Non-Plan)	(-) 0.24	(-) 357.65
		(iii) 2030	Stamps and Registration		
		03	Registration		
		001	Direction and Administration		
		98	Administration		
		06	Revenue (Non-Plan)	(-) 3.09	(-) 306.88
		(iv) 2506	Land Reforms		
		001	Direction and Administration		
		05	Establishment		
		39	Revenue Commissioner's Cell (Non-Plan)	(+) 0.22	(-) 83.38
		(v) 001	Direction and Administration		
		98	Administration		
06	Revenue (Non-Plan)	(-) 11.53	(-) 1391.05		
(vi) 2070	Other Administrative Services				
800	Other Expenditure				
91	Central Assistance to State Plan				
60	National Land Records Management Programme (NLRMP) (CASP)	(+) 2.75	(-) 259.18		

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		(vii) 2245	Relief on Account of Natural Calamities		
		05	State Disaster Response Fund		
		101	Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund		
		43	State Share of State Disaster Response Fund (Non-Plan)	(+) 266.70	(-) 37.50
		(viii) 4070	Capital Outlay on other Administrative Services		
		800	Other Expenditure		
		05	Establishment		
		16	District Establishment (plan)	(-) 140.67	(-) 68.01
		(ix) 800	Other Expenditure		
		91	Central Assistance to State Plan		
		30	Border Areas Development Programme (BADP) (CASP)	(+) 0.52	(-) 1196.33
4.	7: General Administration (Administrative Reform) Department	(i) 2070	Other Administrative Services		
		104	Vigilance		
		05	Establishment		
		76	Tripura Lokayukta Act.2008 (Non-Plan)	(-) 0.75	(-) 23.52
		(ii) 104	Special Commission of Enquir		
		05	Establishmen		
		06	State Information Commission	(+) 0.03	(-) 43.02
5.	8: General Administration (P&T) Department	2051	Public Service Commission		
		102	State Public Service Commission		
		05	Establishment		
		51	Tripura Public Service Commission	159.72	(+)72.25
6.	9: Statistical Department	3454	Census Surveys and Statistics		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		66	Support for Statistical Strengthening (CSS)	(-) 40.00	(-) 60.00
7.	10: Home (Police) Department	(i) 2052	Secretariat-General Services		
		090	Secretariate		
		05	Establishment		
		63	Passport and Immigration (Non-plan)	(+) 23.11	(-) 46.40
		(ii) 2055	Police		
		001	Direction and Administration		
		08	Police		
		12	Police Head Quarter (Non-plan)	(-) 174.94	(-) 126.41
		(iii) 003	Education and Training		
		08	Police		
		14	Police Training College (Non-plan)	(-) 91.11	(-) 188.80
		(iv) 108	State Headquarters Police		
		09	Security Related Expenditure		
		07	TSR Battalion No. XIII (I.R.Bn. No. IX) (Non-plan)	(-) 810.00	(+) 38.85

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		(v) 108	State Headquarters Police		
		11	T.S.R. Battalion		
		02	Battalion No. II (Non-plan)	(-) 49.75	(-) 415.68
		(vi) 108	State Headquarters Police		
		12	Indian Reserve Battalion (Non-SRE)		
		01	Battalion No. I (Non-plan)	(-) 151.80	(-) 583.33
		(vii) 108	State Headquarters Police		
		12	Indian Reserve Battalion (Non-SRE)		
		02	Battalion No. II (Non-plan)	(+) 71.88	(-) 492.04
		(viii) 108	State Headquarters Police		
		12	Indian Reserve Battalion (Non-SRE)		
		03	Battalion No. III (Non-plan)	(-) 31.47	(-) 533.12
		(ix) 108	State Headquarters Police		
		12	Indian Reserve Battalion (Non-SRE)		
		04	Battalion No. IV (Non-plan)	(-) 648.27	(-) 70.05
		(x) 108	State Headquarters Police		
		12	Indian Reserve Battalion (Non-SRE)		
		06	Battalion No. VI (Non-plan)	(-) 209.64	(-) 549.48
		(xi) 109	District Police		
		08	Police		
		04	District Armed Reserve (Non-plan)	(-) 159.52	(-) 1063.17
		(xii) 800	Other Expenditure		
		08	Police		
		02	Central M.T. Pool (Non-plan)	(-) 148.97	(-) 20.42
		(xiii) 2070	Other Administrative Service		
		107	Home Guards		
		10	Home Guards		
		03	Home Guards Border Wing Battalion (Non-plan)	(-) 65.26	(-) 47.76
		(xiv) 107	Home Guards		
		10	Home Guards		
		04	Home Guards Organisation (Non-plan)	(-) 345.51	(-) 77.50
		(xv) 3275	Other Communication Services		
		101	Wireless Planning and Co-ordination		
		08	Police		
		10	Police Communication (Non-plan)	(-) 227.45	(-) 154.30
		(xvi) 2055	Police		
		800	Other Expenditure		
		08	Police		
		11	Police Force Mordernisation (Non-plan)	(+) 75.00	(-) 70.84
		(xvii) 101	Criminal Investigation and Vigilance		
		08	Police		
		03	Criminal Investigation Branch (Non-plan)	(+) 531.70	(-) 483.55
		(xviii) 109	District Police		
		09	Security Related Expenditure		

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		03	District Administration (Non-Plan)	(+) 298.34	(-) 121.78
		(xix) 2059	Public Works		
		80	General		
		053	Maintenance and Repairs		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(+) 194.44	(-) 143.85
		(xx) 4055	Capital Outlay on Police		
		800	Other Expenditure		
		08	Police		
			C. Reimbursable/Sharing Scheme		
		11	Police Force Modernisation (Non-Plan)	(-) 282.76	(-) 620.07
		(xxi) 91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CASP)	(+) 51.12	(-) 576.14
		(xxii) 91	Central Assistance to State Plan		
		48	National Scheme for Modernization of Police and other Forces (CASP)	(-) 51.12	(-) 5118.00
		(xxiii) 99	Others		
		77	Special Development Scheme (SDS) (Plan)	(+) 98.56	(-) 1665.64
8.	11: Transport Department	(i) 5055	Capital Outlay on Road Transport		
		102	Acquisition of Fleet		
		89	CS Scheme-IV		
		34	Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (CSS)	(+) 0.52	(-) 595.97
		(ii) 102	Acquisition of Fleet		
		89	CS Scheme-IV		
		37	Development of IWT on Gumati and Howrah River in Tripura (CSS)	(-) 0.81	(-) 104.00
9.	13: Public Works (Roads and Buildings) Department	(i) 2059	Public Works		
		80	General		
		001	Direction and Administration		
		25	Public Works		
		02	Direction (Non-Plan)	(-) 711.73	(+) 402.11
		(ii) 3054	Roads and Bridges		
		80	General		
		001	Direction and Administration		
		25	Public Works		
		03	Execution (Non-Plan)	(-) 2520.42	(+) 230.93
		(iii) 01	National Highways		
		337	Road works		
		25	Public Works		
		18	Maintenance of National Highway (NH) (Non-Plan)	(+) 1000.00	(-) 262.62
		(iv) 2059	Public Works		
		80	General		

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		001	Direction and Administration		
		25	Public Works		
		03	Execution (Non-Plan)	(-) 403.38	(+) 503.77
	(v)	799	Suspense		
		65	Suspense Account		
		01	Public Works (Non-Plan)	(-) 1761.26	(+) 2030.80
	(vi)	2049	Interest Payments		
		01	Interest on Internal Debt		
		200	Interest on Other Internal Debts		
		58	Debt Services		
		11	NABARD (Non-Plan)	(+) 221.12	(-) 1466.83
	(vii)	4552	Capital Outlay on North Eastern Areas		
		337	Roads Works		
		90	State Share for Central Assistance to State Plan		
		08	State Share of North Eastern Council (NEC)	(-) 296.40	(-) 20.22
	(viii)	337	Roads Works		
		91	Central Assistance to State Plan		
		08	North Eastern Council (NEC) (CASP)	(-) 745.16	(-) 58.22
	(ix)	5054	Capital Outlay on Roads and Bridges		
		04	District and other Roads		
		101	Bridges		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		26	Construction of Rural Bridges (Plan)	(+) 1894.01	(-) 2696.94
	(x)	04	District and other Roads		
		90	State Share for Central Assistance to State Plan		
		09	State Share of Central Pool of Resources for North East & Sikkim (NLCPR) (Plan)	(+) 218.40	(-) 315.42
	(xi)	04	District and other Roads		
		91	Central Assistance to State Plan		
		09	Central Pool of Resources for North East & Sikkim (NLCPR) (CASP)	(+) 138.18	(-) 330.07
	(xii)	4059	Capital Outlay on Public Works		
		60	Other Buildings		
		800	Other Expenditure		
		99	Others		
		77	Special Development Schemes (SDS) (Plan)	(+) 320.12	(-) 1001.00
	(xiii)	5054	Capital Outlay on Roads and Bridges		

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		01	National Highways		
		337	Road Works		
		99	Others		
		77	Special Development Scheme (SDS) (Plan)	(+) 291.20	(-) 291.20
		(xiv) 05	Roads		
		101	Bridges		
		91	Central Assistance to State Plan		
		09	Central Pool of Resources for North East & Sikkim (NLCPR) (CASP)	(+) 1772.97	(-) 871.72
		(xv) 4059	Capital Outlay on Public Works		
		60	Other Buildings		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(-) 203.21	(+) 369.18
		(xvi) 5054	Capital Outlay on Roads and Bridges		
		04	District and Other Roads		
		337	Road Works		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CASP)	(+) 491.99	(-) 29.54
		(xvii) 337	Road Works		
		22	Pradhan Mantri Gram Sadak Yojana (PMGSY) (CASP)	(+) 1300.00	(-) 543.79
		(xviii) 99	Others		
		77	Special Development Scheme (SDS) (Plan)	(+) 456.39	(-) 109.77
		(xix) 337	Road Works		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(+) 148.62	(-) 35.22
		(xx) 6003	Internal Debt of the State Government		
		105	Loans from the National Bank for Agricultural and Rural Development		
		58	Debt Services		
		11	NABARD (Non-Plan)	(+) 84.37	(-) 1135.39
10.	15: Public Works (Water Resource) Department	(i) 2702	Minor Irrigation		
		80	General		
		001	Direction and Administration		
		27	Water Resource		
		14	Execution (Non-Plan)	(-) 0.66	(-) 1241.86
		(ii) 2711	Flood Control and Drainage		
		800	Other Expenditure		
		91	Central Assistance to State Plan		

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		04	Special Central Assistance (SCA) – untied (CASP)	(-) 73.20	(-) 28.62
		(iii) 4701	Capital Outlay on Medium Irrigation		
		80	General		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		28	Accelerated Irrigation Benefit Programme (AIBP) & Other Water Resource Programmes (CASP)	(-) 5.47	(-) 385.96
		(iv) 4702	Capital Outlay on Minor Irrigation		
		101	Surface Water		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		30	RIDF-XIX Muhari Irrigation Project Kalashi, South Tripura District (Plan)	(+) 262.87	(-) 527.45
11.	16: Health Department	(i) 2210	Urban Health Services-Allopathy		
		01	Hospital and Dispensaries		
		110	Hospital		
		16	District Hospital		
		04	Urban Health Services-Allopathy (Non-Plan)	(+) 17.29	(-) 65.10
		(ii) 01	Urban Health Services-Allopathy		
		110	Hospital and Dispensaries		
		16	Hospital		
		07	G.B. Hospital (Plan)	(+) 15.14	(-) 45.51
		(iii) 01	Urban Health Services-Allopathy		
		110	Hospital and Dispensaries		
		16	Hospital		
		08	I.G.M. Hospital (Non-Plan)	(+) 19.63	(-) 155.36
		(iv) 01	Urban Health Services-Allopathy		
		110	Hospital and Dispensaries		
		16	Hospital		
		12	Sub-Divisional Hospital (Plan)	(-) 32.56	(-) 35.02
		12	Sub-Divisional Hospital (Non-Plan)	(-) 34.50	(-) 92.60
		(v) 05	Medical Education, Training and Research		
		105	Allopathy		
		71	Medical College		
		01	Establishment (Non-Plan)	(-) 48.00	(-) 130.28
		(vi) 4210	Capital Outlay on Medical and Public Health		
		03	Medical Education Training and Research		
		105	Allopathy		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CASP)	(+) 303.20	(-) 27.88

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
12.	17: Information, Cultural Affairs and Tourism Department	(i) 2220	Information and Publicity		
		110	Publications		
		21	Tourism and Publicity		
		09	Publication (Non-Plan)	(-) 11.75	(-) 30.01
		(ii) 60	Others		
		001	Direction and Administration		
		98	Administration		
		17	I.C.A.T. (Plan)	(+) 25.50	(+) 25.07
		(iii) 60	Others		
		107	Song and Drama Services		
		21	Tourism and Publicity		
		08	Cultural (Non-Plan)	(+) 47.75	(-) 40.28
		(iv) 4220	Capital Outlay on Information and Publicity		
		60	Others		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
04	Special Central Assistance (SCA) – untied (CASP)	(+) 6.40	(-) 166.40		
13.	19: Tribal Welfare Department	(i) 2210	Medical and Public Health		
		01	Urban Health Services-Allopathy		
		100	Hospital and Dispensaries		
		16	Hospital		
		07	G.B. Hospital (Plan)	(+) 12.50	(-) 23.65
		(ii) 12	Sub-Divisional Hospital (Plan)	(-) 10.50	(-) 27.71
		(iii) 2220	Information and Publicity		
		60	Others		
		001	Direction and Administration		
		98	Administration		
		17	ICAT (Plan)	(-) 10.00	(-) 26.67
		(iv) 2225	Welfare of Scheduled Castes, Scheduled Tribes other Backward Classes and Minorities		
		277	Education		
		73	Coaching to Madhyamik Dropout ST Students in General Areas (Plan)	(-) 20.25	(-) 30.55
		(v) 91	Central Assistance to State Plan		
		70	Umbrella Scheme for Education of ST Students (CASP)	(-) 4045.25	(-) 1063.49
		(vii) 90	State Share for Central Assistance to State Plan		
		70	State Share of Umbrella Scheme for Education of ST Students (Plan)	(-) 161.12	(-) 46.27
		(viii) 2515	Other Rural Development Programmes		
		001	Direction and Administration		
98	Administration				
23	Panchayat (Plan)	(-) 663.80	(-) 88.44		
(ix) 2401	Crop Husbandry				
001	Direction and Administration				

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		99	Others		
		72	Salary for Staff deputed to TTAADC (Plan)	(-) 61.10	(+) 34.67
	(x)	102	Food Grain Crops		
		90	State Share for Central Assistance to State Plan		
		31	Food Grain Crops (State Plan)	(-) 290.00	(-) 278.22
	(xi)	102	Food Grain Crops		
		91	Central Assistance to State Plan		
		31	National Food Security Mission (NFSM) (CASP)	(-) 665.00	(-) 33.42
	(xii)	102	Food Grain Crops		
		91	Central Assistance to State Plan		
		33	State Share of National Mission on Sustainable Agriculture (CASP)	(-) 206.25	(-) 20.41
	(xiii)	108	Commercial Crops		
		90	State Share for Central Assistance to State Plan		
		31	State Share of National Food Security Mission (NFSM) (Plan)	(-) 9.79	(-) 23.11
	(xiv)	109	Extension and Farmers' Training		
		90	State Share for Central Assistance to State Plan		
		11	State Share of Rashtriya Krishi Vikas Yojana (RKVY) (Plan)	(-) 623.88	(-) 707.82
	(xv)	114	Development of Oil Seeds		
		90	State Share for Central Assistance to State Plan		
		34	State Share of National Oilseed and Oil Palm Mission (Plan)	(-) 25.00	(+) 20.99
	(xvi)	114	Development of Oil Seeds		
		91	Central Assistance to State Plan		
		34	National Oilseed and Oil Palm Mission (CASP)	(+) 25.42	(-) 90.77
	(xvii)	2406	Forestry and Wild Life		
		01	Forestry		
		102	Social and Farm Forestry		
		91	Central Assistance to State Plan		
		41	National Afforestation Programme (Green India Mission) (CASP)	(-) 338.72	(-) 242.81
	(xviii)	2501	Special Programmes for Rural Development		
		06	Self Employment Programmes		
		101	Swarna Jayanti Gram Swarozgar Yojana		
		90	State Share for Central Assistance to State Plan		
		23	State Share of National Rural Livelihood Mission (NRLM) (CASP)	(+) 6.71	(-) 98.66

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		(xix) 2202	General Education		
		01	Elementary Education		
		91	Central Assistance to State Plan		
		51	Rastriya Madhyamik Shiksha Abhiyan (RMSA) (CASP)	(-) 882.32	(-) 800.51
		(xx) 2236	Nutrition		
		02	Distribution of nutritious food and Beverages		
		102	Mid-day Meals		
		91	Central Assistance to State Plan		
		24	Mid Day Meal (MDM) (CASP)	(-) 300.14	(-) 66.26
		(xxi) 2235	Social Security and Welfare		
		02	Social Welfare		
		001	Direction and Administration		
		33	Welfare Programme		
		09	General (Plan)	(-) 151.87	(-) 671.33
		(xxii) 102	Child Welfare		
		90	State Share for Central Assistance to State Plan		
		27	State Share of Integrated Child Development Services (ICDS) (Plan)	(-) 548.35	(-) 898.98
		(xxiii) 102	Child Welfare		
		91	Central Assistance to State Plan		
		27	Integrated Child Development Services (ICDS) (CASP)	(-) 12776.44	(-) 1391.48
		(xxiv) 102	Child Welfare		
		73	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA) (CASP)	(+) 69.05	(-) 224.70
		(xxv) 102	Child Welfare		
		71	National Mission for Empowerment of Women Including Indira Gandhi Matritva Sahyog Yojana (IGMSY) (CASP)	(+) 103.50	(-) 180.90
		(xxvi) 106	Correctional Services		
		91	Central Assistance to State Plan		
		72	Integrated Child Protection Scheme (ICPS) (CASP)	(+) 155.00	(-) 186.00
		(xxvii) 03	National Social Assistance Programme		
		101	National Old Age Pension Scheme		
		90	State Share for Central Assistance to State Plan		
		21	State Share of National Social Assistance Programme (NSAP) (Plan)	(-) 52.70	(-) 463.82
		(xxviii) 2215	Water Supply and Sanitation		
		01	Water Supply		

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		101	Urban Water Supply Programme		
		28	Public Health		
		07	Urban Water Supply (Plan)	(-) 52.70	(-) 134.73
		(xxix) 2210	Medical and Public Health		
		03	Rural Health Services-Allopathy		
		103	Primary Health Centres		
		16	Hospital		
		10	Primary Health Centre (Plan)	(-) 356.83	(-) 225.42
		(xxx) 03	Rural Health Services-Allopathy		
		104	Community Health Centres		
		16	Hospital		
		02	Community Health Centre (Plan)	(+) 9.33	(-) 197.04
		(xxxix) 04	Rural Health Services-Other Systems of Medicine		
		101	Ayurveda		
		91	Central Assistance to State Plan		
		47	National AIDS & STD Control Programme (CASP)	(-) 136.53	(-) 75.72
		(xxxvii) 2211	Family Welfare		
		001	Direction and Administration		
		90	State Share for Central Assistance to State Plan		
		14	State Share of National Health Mission (NHM) (Plan)	(-) 357.40	(-) 208.23
		(xxxviii) 001	Direction and Administration		
		91	Central Assistance to State Plan		
		14	National Health Mission (NHM) (CASP)	(-) 2961.19	(+) 76.38
		(xxxix) 2070	Other Administrative Services		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		60	National Land Records Management Programme (NLRMP) (CASP)	(+) 13.96	(-) 155.58
		(xxxv) 2255	Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities		
		02	Welfare of Scheduled Tribes		
		102	Economic Development		
		89	C.S. Scheme - IV		
		36	Vanbandhu Kalayan Yojana (VKY) (CSS)	(+) 250.00	(-) 50.00
		(xxxvi) 2401	Crop Husbandry		
		113	Agricultural Engineering		
		91	Central Assistance to State Plan		
		35	National Mission on Agriculture Extension and Technology (CASP)	(+) 134.22	(-) 71.98
		(xxxvii) 2215	Water Supply and Sanitation		

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		102	Rural Water Supply Programmes		
		28	Public Health		
		06	Execution (Plan)	(-) 35.62	(+) 77.16
		(xxxviii) 4070	Capital Outlay on other Administrative Services		
		800	Other Expenditure		
		05	Establishment		
		16	District Establishment (Plan)	(-) 83.82	(-) 48.52
		(xxxix) 800	Other Expenditure		
		91	Central Assistance to State Plan		
		30	Border Areas Development Programme (BADP) (CASP)	(-) 769.59	(-) 851.07
		(xl) 4552	Capital Outlay on North Eastern Areas		
		377	Roads Works		
		91	Central Assistance to State Plan		
		08	North Eastern Council (NEC)	(-) 332.03	(-) 34.89
		(xli) 5054	Capital Outlay on Roads and Bridges		
		04	District and Other Roads		
		101	Bridges		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		26	Construction of Rural Bridges (Plan)	(+) 641.63	(-) 1754.67
		(xlii) 90	State Share for Central Assistance to State Plan		
		09	State Share of Central Pool of Resources for North East & Sikkim (NLCPR) (Plan)	(+) 130.20	(-) 184.92
		(xliii) 91	Central Assistance to State Plan		
		09	Central Pool of Resources for North East & Sikkim (NLCPR) (CASP)	(+) 82.38	(-) 280.88
		(xliv) 05	Roads		
		337	Road Works		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(+) 88.60	(-) 175.24
		(xlv) 4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities		
		02	Welfare of Scheduled Tribes		
		102	Economic Development		
		91	Central Assistance to State Plan		
		06	Grants under Proviso to Article 275 (1) (CASP)	(-) 489.37	(-) 594.26
		(xlvi) 4405	Capital Outlay on Fisheries		
		101	Inland Fisheries		

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		54	National Bank for Agriculture and Rural Development (NABARD)		
		23	RIDF-XVIII-Construction of 45 Fisheries Input Storage Centres in 8 Districts of Tripura (Plan)	(+) 2.48	(-) 176.05
	(xlvii)	4515	Capital Outlay on other Rural Development Programmes		
		102	Community Development		
		90	State Share for Central Assistance to State Plan		
		20	State Share of Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) (Plan)	(-) 1792.42	(-) 26.57
	(xlviii)	103	Rural Development		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	(+) 39.15	(-) 63.07
	(xlix)	103	Rural Development		
		90	State Share for Central Assistance to State Plan		
		20	State Share of Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) (Plan)	(-) 1792.42	(-) 26.57
	(L)	103	Rural Development		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(+) 231.49	(-) 257.39
	(Li)	103	Rural Development		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA)-untied (CASP)	(-) 33.36	(-) 116.28
	(Lii)	4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		203	University and Higher Education		
		90	State Share for Central Assistance to State Plan		
		09	State Share of Central Pool of Resources for North East & Sikkim (NLCPR) (Plan)	(-) 56.66	(-) 25.22
	(Liii)	01	General Education		
		203	University and Higher Education		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(-) 27.80	(-) 283.23
	(Liv)	01	General Education		
		202	Secondary Education		
		91	Central Assistance to State Plan		

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		03	Special Central Assistance (SCA) (CASP)	(-) 534.05	(-) 165.07
		(Lv) 01	General Education		
		202	Secondary Education		
		99	Others		
		77	Special Development Scheme (SDS) (Plan)	(+) 5.85	(-) 1735.47
		(Lvi) 4552	Capital Outlay on North Eastern Areas		
		202	Secondary Education		
		91	Central Assistance to State Plan		
		08	North Eastern Council (NEC)	(-) 139.40	(-) 24.64
		(Lvii) 4059	Capital Outlay on Public Works		
		60	Other Buildings		
		051	Construction		
		91	Central Assistance to State Plan		
		27	Integrated Child Development Service (ICDS) (CASP)	(-) 186.00	(-) 25.89
		(Lviii) 4202	Capital Outlay on Education, Sports, Art and Culture		
		03	Sports and Youth Services		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		03	Special Central Assistance (SCA) (CASP)	(+) 330.50	(-) 115.84
		(Lix) 4215	Capital Outlay on Water Supply and Sanitation		
		02	Sewerage and Sanitation		
		102	Rural Sanitation Services		
		90	State Share for Central Assistance to State Plan		
		12	State Share of Nirmal Bharat Abhiyan(NBA) (Plan)	(+) 102.54	(-) 168.65
		(Lx) 4210	Capital Outlay on Medical and Public Health		
		02	Rural Health Services		
		104	Community Health Centres		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(+) 23.77	(-) 60.62
		(Lxi) 02	Rural Health Services		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(-) 282.80	(-) 40.04
14.	20: Welfare of Schedule Caste and Other Backward Classes Department	i) 2210	Medical and Public Health		
		01	Urban Health Services-Allopathy		
		110	Hospital and Dispensaries		

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		16	Hospital		
		12	Sub-Divisional Hospital (Plan)	(+) 16.50	(-) 44.79
	ii)	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		
		01	Welfare of Scheduled Castes		
		277	Education		
		33	Welfare Programme		
		29	S.C. Welfare (Plan)	(-) 40.17	(-) 67.25
	iii)	01	Welfare of Scheduled Castes		
		91	Central Assistance to State Plan		
		61	Scheme for Development of Scheduled Castes (CASP)	(-) 1597.81	(-) 267.13
	iv)	800	Other Expenditure		
		86	C.S.Scheme- I		
		41	Special Central Assistance (CSS)	(-) 165.31	(-) 114.84
	v)	2515	Other Rural Development Programmes		
		001	Direction and Administration		
		98	Administration		
		23	Panchayat (Plan)	(-) 483.58	(-) 271.85
	vi)	2401	Crop Husbandry		
		102	Food Grain Crops		
		90	State Share for Central Assistance to State Plan		
		31	State Share of National Food Security Mission (NFSM) (Plan)	(-) 210.00	(-) 169.12
	vii)	2406	Forestry and Wild Life		
		01	Forestry		
		102	Social and Farm Forestry		
		91	Central Assistance to State Plan		
		41	National Afforestation Programme (National Mission for a Green India) (CASP)	(-) 374.23	(-) 270.91
	viii)	2501	Special Programmes for Rural Development		
		06	Self Employment Programmes		
		101	Swarna Jayanti Gram Swarozgar Yojana		
		90	State Share for Central Assistance to State Plan		
		23	State Share of National Rural Livelihood Mission (NRLM)	(+) 48.84	(-) 99.26
	ix)	2202	General Education		
		01	Elementary Education		
		101	Government Primary Schools		
		91	Central Assistance to State Plan		
		25	Sarva Shiksha Abhiyan (SSA) (CASP)	(-) 2400.00	(-) 1248.17

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		x) 109	Government Secondary Schools		
		91	Central Assistance to State Plan		
		51	Rastriya Madhyamik Shiksha Abhiyan (RMSA) (CASP)	(-) 467.46	(-) 438.99
		xi) 2235	Social Security and Welfare		
		02	Social Welfare		
		001	Direction and Administration		
		33	Welfare Programme		
		09	General (Plan)	(-) 349.27	(-) 119.33
		xii) 102	Child Welfare		
		90	State Share for Central Assistance to State Plan		
		27	State Share of Integrated Child Development Service (ICDS) (Plan)	(+) 247.67	(-) 386.79
		xiii) 102	Child Welfare		
		90	State Share for Central Assistance to State Plan		
		73	State Share of Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA) (Plan)	(-) 116.45	(+) 21.94
		xiv) 102	Child Welfare		
		91	Central Assistance to State Plan		
		73	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA) (CASP)	(-) 4.35	(-) 109.92
		xv) 106	Correctional Services		
		91	Central Assistance to State Plan		
		72	Integrated Child Protection Scheme (ICPS) (CASP)	(+) 85.00	(-) 102.00
		xvi) 2210	Medical and Public Health		
		03	Rural Health Services-Allopathy		
		103	Primary Health Centres		
		16	Hospital		
		10	Primary Health Centre (Plan)	(-) 111.85	(-) 175.61
		xvii) 104	Community Health Centres		
		16	Hospital		
		02	Community Health Centre (Plan)	(+) 87.41	(-) 132.43
		xviii) 04	Rural Health Services-Other Systems of Medicine		
		101	Ayurveda		
		91	Central Assistance to State Plan		
		47	National AIDS & STD Control Programme (CASP)	(-) 61.71	(-) 41.53
		xix) 2211	Family Welfare		
		001	Direction and Administration		
		90	State Share for Central Assistance to State Plan		

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		14	State Share of National Health Mission (NHM) (Plan)	(-) 180.60	(-) 108.63
		xx) 2070	Other Administrative Services		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		60	National Land Records Management Programme (NLRMP) (CASP)	(+) 7.65	(-) 85.26
		xxi) 2059	Public Works		
		80	General		
		053	Maintenance and Repairs		
		25	Public Works		
		14	Public Building (Non-Plan)	(-) 25.00	(-) 50.00
		xxii) 2405	Fisheries		
		800	Other Expenditure		
		86	C.S. Scheme - I		
		57	National Scheme of Welfare of Fishermen (CSS)	(+) 1.69	(-) 27.00
		xxiii) 2552	North Eastern Areas		
		03	University and Higher Education		
		107	Scholarships		
		91	Central Assistance to State Plan		
		08	North Eastern Council (NEC)	(-) 10.23	(-) 24.62
		xxiv) 2059	Public Works		
		80	General		
		053	Maintenance and Repairs		
		24	Public Works		
		14	Public Building (Plan)	(+) 8.50	(-) 34.00
		xxv) 2401	Crop Husbandry		
		109	Food Grain Crops		
		90	State Share for Central Assistance to State Plan		
		11	State Share of Rashtriya Krishi Vikas Yojana (RKVY) (Plan)	(+) 504.50	(-) 477.47
		xxvi) 2401	Crop Husbandry		
		113	Agricultural Engineering		
		91	Central Assistance to State Plan		
		35	National Mission on Agriculture Extension and Technology (CASP)	(+) 102.75	(-) 56.07
		xxvii) 2059	Public Works		
		80	General		
		053	Maintenance and Repairs		
		25	Public Works		
		14	Public Building	(-) 0.82	(+) 74.97
		xxviii) 4070	Capital Outlay on other Administrative Services		
		800	Other Expenditure		
		05	Establishment		
		16	District Establishment (Plan)	(-) 45.98	(-) 29.31

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		xxix) 4070	Capital Outlay on other Administrative Services		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		30	Border Areas Development Programme (BADP) (CASP)	(-) 612.93	(-) 537.52
		xxx) 5054	Capital Outlay on Roads and Bridges		
		04	District and other Roads		
		101	Bridges		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		26	Construction of Rural Bridges (Plan)	(+) 680.75	(-) 1192.21
		xxxi) 04	District and other Roads		
		101	Bridges		
		90	State Share for Central Assistance to State Plan		
		09	State Share of Central Pool of Resources for North East & Sikkim (NLCPR) (Plan)	(+) 71.40	(-) 101.19
		xxxii) 04	District and other Roads		
		101	Bridges		
		91	Central Assistance to State Plan		
		09	Central Pool of Resources for North East & Sikkim (NLCPR) (CASP)	(+) 45.17	(-) 154.07
		xxxiii) 04	District and other Roads		
		337	Roads Works		
		91	Central Assistance to State Plan		
		10	ACA for Externally Aided Projects (EAPs) (CASP)	(-) 236.86	(-) 53.04
		xxxiv) 800	Other Expenditure		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		07	State Share (Plan)	(+) 3.40	(-) 47.78
		xxxv) 4702	Capital Outlay on Minor Irrigation		
		101	Surface Water		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		30	RIDF-XVII Muhari Irrigation Project, Kalashi, South Tripura District (Plan)	(+) 141.56	(-) 172.45
		xxxvi) 4210	Capital Outlay on Medical and Public Health		
		06	Urban Health Services		
		110	Hospital and Dispensaries		
		54	National Bank for Agriculture and Rural Development (NABARD)		

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		10	RIDF - XVI - Infrastructure Development of three District Hospitals / Construction of Staff Quarters and Development of site including Internal Roads in Tripura (Plan)	(+) 72.40	(-) 556.81
		xxxvii) 01	Urban Health Services		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(-) 151.68	(-) 436.47
		xxxviii) 4405	Capital Outlay on Fisheries		
		101	Inland Fisheries		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		23	RIDF-XVIII-Construction of 45 Fisheries Input Storage Centres in 8 Districts of Tripura (Plan)	(+) 2.05	(-) 97.40
		xxxix) 4515	Capital Outlay on Other Rural Development Programmes		
		103	Rural Development		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance(SPA) (CASP)	(+) 122.05	(-) 159.66
		xl) 103	Rural Development		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA)-untied (CASP)	(-) 8.97	(-) 81.93
		xli) 4070	Capital Outlay on other Administrative Services		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(-) 8925.00	(+) 176.95
		xlii) 800	Other Expenditure		
		99	Others		
		27	M.L.A. Local Area Development Programme (Plan)	(+) 51.00	(-) 85.08
		xliii) 4202	Capital Outlay on Education, Sports, Art and Culture		
		203	University and Higher Education		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(-) 15.24	(-) 168.58
		xliv) 01	General Education		
		202	Secondary Education		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(-) 505.71	(-) 69.25
		xliv) 01	General Education		

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		99	Others		
		77	Special Development Scheme (SDS) (Plan)	(+) 12.44	(-) 678.95
	xlvi) 4059	60	Capital Outlay on Public Works Other Buildings		
		051	Construction		
		91	Central Assistance to State Plan		
		27	Integrated Child Development Service (ICDS) (CASP)	(-) 102.00	(-) 40.05
	xlvi) 4215	02	Capital Outlay on Water Supply and Sanitation Sewerage and Sanitation		
		102	Rural Sanitation Services		
		90	State Share for Central Assistance to State Plan		
		12	State Share of Nirmal Bharat Abhiyan (NBA) (Plan)	(+) 270.00	(-) 306.25
	xlvi) 4210	02	Capital Outlay on Medical and Public Health Rural Health Services		
		103	Primary Health Centres		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(-) 17.24	(-) 25.27
	xlvi) 4210	02	Capital Outlay on Medical and Public Health Rural Health Services		
		104	Community Health Centres		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(+) 25.44	(-) 34.84
	L) 4070	800	Capital Outlay on other Administrative Services Other Expenditure		
		91	Central Assistance to State Plan		
		29	National e-Governance Action Plan (NeGAP) (CASP)	(-) 101.43	(-) 327.33
	Li) 4070	800	Capital Outlay on other Administrative Services Other Expenditure		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(+) 67.83	(-) 68.00
	Lii) 5055	050	Capital Outlay on Road Transport Lands and Buildings		
		91	Central Assistance to State Plan		
		37	Development of IWT on Gumati and Howrah River in Tripura (CSS)	(+) 0.17	(-) 34.00

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		Liii) 4059	Capital Outlay on Public Works		
		60	Other Buildings		
		800	Other Expenditure		
		99	Others		
		77	Special Development Schemes (SDS) (Plan)	(+) 104.72	(-) 327.25
		Liv) 4210	Capital Outlay on Medical and Public Health		
		01	Urban Health Services		
		110	Hospital and Dispensaries		
		91	Central Assistance to State Plan		
		09	Central Pool of Resources for North East & Sikkim (NLCPR) (CASP)	(+) 31.13	(-) 140.34
		Lv) 4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities		
		01	Welfare of Scheduled Castes		
		283	Housing		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		36	RIDF Loan for various projects under different Administrative Departments (Plan)	(+) 70.00	(-) 147.16
		Lvi) 4403	Capital Outlay on Animal Husbandry		
		101	Veterinary Services and Animal Health		
		54	Nation Bank for Agriculture and Rural Development (NABARD)		
		36	RIDF Loan for various projects under different Administrative Department (Plan)	(+) 7.98	(-) 700.00
		Lvii) 4070	Capital Outlay on other Administrative Services		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(-) 63.58	(-) 191.42
		Lviii) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		203	University and Higher Education		
		91	Central Assistance to State Plan		
		09	Central Pool of Resources for North East & Sikkim (NLCPR) (CASP)	(-) 6.36	(-) 27.64
		Lix) 4202	Capital Outlay on Education, Sports, Art and Culture		
		04	Art and Culture		

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		105	Public Libraries		
		91	Central Assistance to State Plan		
		09	Central Pool of Resources for North East & Sikkim (NLCPR) (CASP)	(-) 61.50	(-) 49.00
	Lx) 4210		Capital Outlay on Medical and Public Health		
		02	Rural Health Services		
		800	Other expenditure		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(-) 123.66	(-) 31.34
	Lxi) 4701		Capital Outlay on Medium Irrigation		
		04	Medium Irrigation-Non-Commercial		
		001	Direction and Administration		
		27	Water Resource		
		19	Medium Irrigation (Plan)	(+) 35.61	(-) 34.13
	Lxii) 4401		Capital Outlay on Crop Husbandry		
		113	Agricultural Engineering		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		32	Rural Market Under RIDF-XX Development of Medium Rural Markets in Tripura (Plan)	(+) 64.18	(-) 50.20
	Lxiii) 4408		Capital Outlay on Food Storage and Warehousing		
		02	Storage and Warehousing		
		101	Rural Godown Programmes		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		31	RIDF-XIX-Construction of VLW Stores under and Fertilizer Godown at Baqbas, Dharmanagar (Plan)	(+) 72.74	(-) 51.38
	Lxiv) 4435		Capital Outlay on other Agricultural Programmes		
		01	Marketing and Quality Control		
		101	Marketing facilities		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		33	RIDF- XX Installation of Small Bore Deep Tube Wells in Tripura (Plan)	(+) 195.83	(-) 137.08
	Lxv) 4515		Capital Outlay on other Rural Development Programmes		
		103	Rural Development		
		99	Others		
		77	Special Development Schemes (SDS) (Plan)	(+) 110.84	(-) 106.25

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		Lxvi) 4217	Capital Outlay on Urban Development		
		03	Integrated Development of Small and Medium Towns		
		051	Construction		
		89	C.S.Scheme-IV		
		34	Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (CSS)	(+) 344.25	(-) 225.97
		Lxvii) 03	Integrated Development of Small and Medium Towns		
		051	Construction		
		35	Smart City Mission (SCM) (CSS)	(+) 340.00	(-) 306.00
		Lxviii) 02	Technical Education		
		104	Polytechnics		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(+) 90.56	(-) 75.56
		Lxix) 4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities.		
		01	Welfare of Scheduled Castes		
		283	Housing		
		95	Special Central Assistance		
		01	SCA (Plan)	Nil	(+) 51.15
		Lxx) 4403	Capital Outlay on Animal Husbandry		
		101	Veterinary Services and Animal Health		
		95	Special Central Assistance		
		01	SCA (Plan)	Nil	(+) 40.00
		Lxxi) 4059	Capital Outlay on Public Works		
		60	Other Buildings		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(-) 66.43	(+) 120.69
		Lxxii) 5054	Capital Outlay on Roads and Bridges		
		04	District and other Roads		
		337	Road Works		
		22	Pradhan Mantri Gram Sadak Yojana (PMGSY) (CASP)	(+) 425.00	(-) 176.32
		Lxxiii) 05	Roads		
		377	Road Works		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(+) 48.59	(-) 36.94

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		Lxxiv) 4515	Capital Outlay on other Rural Development Programmes		
		102	Community Development		
		91	Central Assistance to State Plan		
		20	Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) (CASP)	(+) 586.30	(+) 340.00
		Lxxv) 103	Rural Development		
		91	Central Assistance to State Plan		
		20	Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) (CASP)	(+) 586.30	(+) 340.00
		Lxxvi) 5425	Capital Outlay on other Scientific and Environmental Research		
		600	Other Services		
		91	Central Assistance to State Plan		
		09	Central Pool of Resources for North East & Sikkim (NLCPR) (CASP)	(+) 200.00	(-) 140.38
		Lxxvii) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		202	Secondary Education		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CSS)	(+) 101.30	(-) 71.56
		Lxxviii) 4215	Capital Outlay on Water Supply and Sanitation		
		01	Water Supply		
		800	Other Expenditure		
		28	Public Health		
		07	Urban Water Supply	(+) 185.30	(-) 33.70
15.	23 – Panchayati Raj Department	(i) 2515	Other Rural Development Programmes		
		001	Direction and Administration		
		98	Administration		
		23	Panchayat (Plan)	(+) 549.09	(+) 337.72
		(ii) 4515	Capital Outlay on other Rural Development Programmes		
		101	Panchayati Raj		
		99	Others		
		77	Special Development Scheme (SDS) (Plan)	(+) 208.00	(-) 172.20
16.	24 -Industries and Commerce Department	2851	Village and Small Industries		
		800	Other Expenditure		
		29	Industries Development		
		12	District Industries Centre (Non-Plan)	(-) 50.00	(-) 90.58

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
17.	25 – Industries and Commerce (Handloom, Handicrafts and Sericulture) Department	(i) 2851	Village and Small Industries		
		103	Handloom Industries		
		29	Industries Development		
		02	Handloom Industries (Non-Plan)	(+) 3.00	(-) 52.50
		(ii) 107	Sericulture Industries		
		29	Industries Development		
		03	Sericulture Project (Non-Plan)	(+) 121.08	(-) 194.23
		(iii) 4552	Capital Outlay on North Eastern Areas		
		107	Sericulture Industries		
		91	Central Assistance to State Plan		
		08	North Eastern Council (NEC) (CASP)	(-) 25.22	(-) 52.33
18.	26 – Fisheries Department	(i) 2405	Fisheries		
		800	Other Expenditure		
		86	C.S. Scheme - I		
		57	National Scheme of Welfare of Fishermens (CSS)	(+) 1.30	(-) 21.00
		(iii) 4405	Capital Outlay on Fisheries		
		101	Inland Fisheries		
		54	National Bank for Agriculture and Rural Development (NABARD)		
23	RIDF-XVIII-Construction of 45 Fisheries Input Storage Centres in 8 Districts of Tripura (Plan)	(+) 1.72	(-) 114.22		
19.	27 – Agriculture Department	i) 2401	Crop Husbandry		
		001	Direction and Administration		
		37	Agricultural Development		
		50	Project for Development of Infrastructural Facilities (Non-Plan)	(+) 119.00	(-) 458.06
		ii) 001	Direction and Administration		
		99	Others		
		72	Salary for Staff Deputed to TTAADC (Non-Plan)	(-) 119.00	(-) 77.31
		iii) 102	Food Grain Crops		
		90	State Share for Central Assistance to State Plan		
		31	State Share of National Food Security Mission (NFSM) (Plan)	(-) 500.00	(-) 453.84
		iv) 102	Food Grain Crops		
		91	Central Assistance to State Plan		
		31	National Food Security Mission (NFSM) (CASP)	(-) 1050.00	(-) 77.22
		v) 105	Manures and Fertilizers		
		90	State Share for Central Assistance to State Plan		
		33	State Share of National Mission on Sustainable Agriculture (Plan)	(-) 387.24	(-) 146.40
vi) 105	Manures and Fertilizers				

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		91	Central Assistance to State Plan		
		33	National Mission on Sustainable Agriculture (CASP)	(-) 341.76	(-) 27.38
	vii)	108	Commercial Crops		
		90	State Share for Central Assistance to State Plan		
		31	State Share of National Food Security Mission (NFSM) (Plan)	(-) 19.15	(-) 27.31
	viii)	109	Extension and Farmers' Training		
		91	Central Assistance to State Plan		
		11	Rashtriya Krishi Vikas Yojana (RKVY) (CASP)	(-) 2092.52	(-) 30.03
	ix)	109	Extension and Farmers' Training		
		91	Central Assistance to State Plan		
		35	National Mission on Agriculture Extension and Technology (CASP)	(+) 24.07	(-) 67.36
	x)	109	Extension and Farmers' Training		
		91	Central Assistance to State Plan		
		34	National Oilseed and Oil Palm Mission (CASP)	(+) 74.89	(-) 115.25
	xi)	109	Extension and Farmers' Training		
		90	State Share for Central Assistance to State Plan		
		11	State Share of Rastriya Krishi Vikash Yojana (Plan)	(+) 1209.00	(-) 1071.54
	xii)	113	Agricultural Engineering		
		91	Central Assistance to State Plan		
		35	National Mission on Agriculture Extension and Technology (CASP)	(+) 130.73	(-) 60.77
	xiii)	4401	Capital Outlay on Crop Husbandry		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		11	Rashtriya Krishi Vikas Yojana (RKVY) (CASP)	(-) 283.81	(-) 130.97
	xiv)	103	Seeds		
		91	Central Assistance to State Plan		
		35	National Mission on Agriculture Extension and Technology (CASP)	(+) 149.35	(-) 46.55
	xv)	113	Agricultural Engineering		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		32	RIDF-XX-Development of Medium rural Markets in Tripura (Plan)	(+) 196.32	(-) 153.55
	xvi)	4408	Capital Outlay on Food Storage and Warehousing		
		02	Storage and Warehousing		
		101	Rural Godown Programmes		
		54	National Bank for Agriculture and Rural Development (NABARD)		

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		31	RIDF- XIX- Construction of VLW Store and Fertilizer Godown of Bagbasa, Dharmanagar (Plan)	(+) 222.49	(-) 149.13
		xvii) 4435	Capital Outlay on Other Agricultural Programmes		
		01	Marketing and Quality Control		
		101	Marketing Facilities		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		33	RIDF- XX Installation of Bore Deep Tube Wells in Tripura (Plan)	(+) 598.98	(-) 419.38
		xviii) 01	Marketing and Quality Control		
		101	Marketing Facilities		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		28	RIDF-XXI-Construction of 40 Nos Primary Rural Markets in 8 Districts of Tripura (Plan)	(+) 315.85	(-) 270.30
20.	28 – Horticulture Department	i) 2401	Crop Husbandry		
		001	Direction and Administration		
		98	Administration		
		28	Horticulture (Non-Plan)	(-) 76.67	(-) 132.05
		ii) 001	Direction and Administration		
		99	Others		
		72	Salary for Staff Deputed to TTAADC (Plan)	(+) 31.22	(-) 29.42
		iii) 001	Direction and Administration		
		99	Others		
		72	Salary for Staff Deputed to TTAADC (Non-Plan)	(+) 344.12	(-) 126.62
		iv) 001	Direction and Administration		
		98	Administration		
		28	Horticulture (Non-Plan)	(+) 71.67	(+) 57.66
21.	29 – Animal Resource Development Department	i) 4403	Capital Outlay on Animal Husbandry		
		101	Veterinary Services and Animal Health		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		36	RIDF Loan for various projects under different Administrative Department (Plan)	(+) 50.03	(-) 33.66
		ii) 4552	Capital Outlay on North Eastern Areas		
		105	Piggery Development		
		91	Central Assistance to State Plan		
		08	North Eastern Council (NEC)	(+) 34.91	(-) 33.92

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		iii) 4403	Capital Outlay on Animal Husbandry		
		101	Veterinary Services and Animal Health		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(+) 126.93	(-) 78.26
22.	30 – Forest Department	i) 2406	Forestry and Wild Life		
		01	Forestry		
		102	Social and Farm Forestry		
		91	Central Assistance to State Plan		
		41	National Afforestation Programme (National Mission for a Green India) (CASP)	(-) 287.05	(-) 196.23
		ii) 2402	Soil and Water Conservation		
		102	Soil Conservation		
		40	Forestry		
		01	Afforestation in Catchment Areas (Non-Plan)	(-) 15.00	(+) 20.19
23.	31 - Rural Development Department	i) 2215	Water Supply and Sanitation		
		01	Water Supply		
		001	Direction and Administration		
		30	Rural Development		
		21	North Tripura District (Non-Plan)	(+) 31.01	(-) 61.93
		ii) 2215	Water Supply and Sanitation		
		01	Water Supply		
		30	Rural Development		
		23	Rural Development Division, Kumarghat (Non-Plan)	(-) 8.13	(-) 31.03
		iii) 01	Water Supply		
		30	Rural Development		
		34	Unakoti District (Non-Plan)	(-) 64.77	(-) 30.17
		iv) 01	Water Supply		
		30	Rural Development		
		36	Khowai District (Plan)	(-) 110.65	(+) 24.32
		v) 01	Water Supply		
		39	Rural Development Division Bishramganj (Non-Plan)	(-) 1.54	(-) 25.12
		vi) 01	Water Supply		
		40	Rural Development Division-Khowai (Non-Plan)	(-) 1.58	(-) 24.06
		vii) 01	Water Supply		
		41	Rural Development Division Dharmanagar (Non-Plan)	(-) 1.85	(-) 30.84
		viii) 799	Suspense		
		65	Suspense Account		
		06	Rural Development (Non-Plan)	(+) 13.60	(-) 1947.08

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		ix) 2501	Special Programmes for Rural Development		
		01	Integrated Rural Development programme		
		001	Direction and Administration		
		30	Rural Development		
		34	Unakoti District (Non-Plan)	(-) 68.68	(-) 29.80
		x) 01	Integrated Rural Development programme		
		001	Direction and Administration		
		30	Rural Development		
		35	Sepahijala District (Non-Plan)	(-) 52.31	(-) 27.03
		xi) 01	Integrated Rural Development programme		
		001	Direction and Administration		
		30	Rural Development		
		36	Khowai District (Non-Plan)	(-) 51.34	(-) 26.31
		xii) 06	Self Employment Programmes		
		101	Swarna Jayanti Gram Swarozgar Yojana		
		90	State Share for Central Assistance to State Plan		
		23	State Share of National Rural Livelihood Mission (NRLM) (Plan)	(-) 56.49	(-) 97.75
		xiii) 06	Self Employment Programmes		
		91	Central Assistance to State Plan		
		23	National Rural Livelihood Mission (NRLM) (CASP)	(-) 969.21	(-) 25.91
		xiv) 2215	Water Supply and Sanitation		
		01	Water Supply		
		001	Direction and Administration		
		30	Rural Development		
		12	S.E., Rural Development Division, Agartala (Plan)	(+) 240.39	(-) 58.02
		xv) 01	Water Supply		
		001	Direction and Administration		
		30	Rural Development		
		12	S.E., Rural Development Division, Agartala (Non-Plan)	(+) 156.14	(-) 39.75
		xvi) 01	Water Supply		
		001	Direction and Administration		
		30	Rural Development		
		19	West Tripura District (Plan)	(+) 367.67	(-) 129.37
		xvii) 01	Water Supply		
		001	Direction and Administration		
		30	Rural Development		
		20	South Tripura District (Plan)	(+) 238.37	(-) 32.97
		xviii) 01	Water Supply		
		001	Direction and Administration		

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		30	Rural Development		
		20	South Tripura District (Non-Plan)	(+) 95.11	(-) 34.15
		xix) 01	Water Supply		
		001	Direction and Administration		
		30	Rural Development		
		21	North Tripura District (Plan)	(+) 9.82	(+) 137.89
		xx) 01	Water Supply		
		001	Direction and Administration		
		30	Rural Development		
		22	Dhalai District (Non-Plan)	(+) 36.83	(+) 47.20
		xxi) 2501	Special Programmes for Rural Development		
		01	Integrated Rural Development programme		
		001	Direction and Administration		
		30	Rural Development		
		19	West Tripura District (Plan)	(+) 51.62	(-) 37.09
		xxii) 01	Integrated Rural Development programme		
		001	Direction and Administration		
		30	Rural Development		
		21	North Tripura District (Plan)	(+) 72.57	(-) 27.94
		xxiii) 01	Integrated Rural Development programme		
		001	Direction and Administration		
		30	Rural Development		
		27	State Level Monitoring Cell of I.R.D.P. (Non-Plan)	(+) 31.72	(-) 20.16
		xxiv) 4515	Capital Outlay on Other Rural Development Programmes		
		103	Rural Development		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	(+) 559.93	(-) 649.74
		xxv) 4515	Capital Outlay on Other Rural Development Programmes		
		103	Rural Development		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(+) 379.80	(-) 453.07
		xxvi) 91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA)-untied (CASP)	(-) 27.44	(-) 163.39
		xxvii) 102	Community Development		
		91	Central Assistance to State Plan		
		20	Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) (CASP)	(+) 793.22	(+) 460.00

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		xxviii) 103	Rural Development		
		91	Central Assistance to State Plan		
		20	Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) (CASP)	(+) 793.22	(+) 460.00
		xxix) 103	Rural Development		
		99	Others		
		77	Special Development Scheme (SDS) (Plan)	(+) 247.93	(-) 172.07
24.	33 – Science Technology & Environment Department	(i) 2810	New And Renewable Energy		
		01	Bio-energy		
		001	Direction and Administration		
		98	Administration		
		33	Science, Technology and Environment (Non-Plan)	(-) 20.00	(-) 23.33
		(ii) 5425	Capital Outlay on Other Scientific and Environmental Research		
		600	Other Services		
		91	Central Assistance to State Plan		
		09	Central Pool of Resources for North East & Sikkim (NLCPR) (CASP)	(+) 200.00	(-) 429.39
25.	34 – Planning and Coordination Department	i) 4070	Capital Outlay on Other Administrative Services		
		800	Other Expenditure		
		99	Others		
		27	M.L.A. Local Area Development Programme (State Plan)	(+) 156.00	(+) 209.76
26.	35 – Urban Development Department	i) 2217	Urban Development		
		800	Other Expenditure		
		99	Others		
		13	Election (Non-Plan)	(-) 100.00	(-) 34.22
		ii) 80	General		
		001	Direction and Administration		
		98	Administration		
		35	Urban Development (Non-Plan)	(+) 122.39	(-) 27.86
		iii) 4217	Capital Outlay on Urban Development		
		03	Integrated Development of Small and Medium Towns		
		051	Construction		
		89	C S Scheme-IV		
		34	Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (CSS)	(+) 1053.00	(-) 835.71
		iv) 03	Integrated Development of Small and Medium Towns		
		051	Construction		
		89	C S Scheme-IV		
		35	Smart City Mission (SCM) (CSS)	(+) 1040.00	(-) 936.00

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		v) 6003	Internal Debt of the State Government		
		103	Loans from Life Insurance Corporation of India		
		58	Debt Services		
		08	LIC Loans (Non-Plan)	(+) 48.75	(-) 48.75
27.	36 – Home (Jail) Department	i) 2056	Jails		
		101	Jails		
		99	Others		
		62	Prison Administration (Non-Plan)	(-) 100.78	(-) 276.57
		ii) 4070	Capital Outlay on other Administrative Services		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(-) 194.48	(-) 50.65
28.	38 – General Administration (Printing and Stationery) Department	i) 2058	Stationery and Printing		
		001	Direction and Administration		
		98	Administration		
		38	Printing (Non-Plan)	(-) 27.75	(-) 80.84
		ii) 4058	Capital Outlay on Stationery and Printing		
		103	Government Presses		
		99	Others		
		77	Special Development Scheme (Plan)	(+) 30.00	(-) 144.90
29.	39 - Education (Higher) Department	i) 2202	General Education		
		02	Secondary Education		
		105	Teachers Training		
		41	Human Development		
		06	Institute of Advance Studies in Education (Non-Plan)	(-) 23.73	(-) 99.93
		ii) 03	University and Higher Education		
		001	Direction and Administration		
		98	Administration		
		39	Higher Education (Non-Plan)	(-) 53.13	(-) 324.56
		iii) 03			
		103	Government Colleges and Institutes		
		41	Human Development		
		49	Government Degree College (Non-Plan)	(-) 763.94	(-) 516.10
		iv) 2203	Technical Education		
		105	Polytechnics		
		41	Human Development		
		66	Tripura Institute of Technology (Non-Plan)	(-) 63.66	(-) 226.12
		v) 105	Polytechnics		
		41	Human Development		
		67	Womens' Polytechnic (Non-Plan)	(-) 28.16	(-) 48.09

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		vi) 112	Engineering / Technical Colleges and Institutes		
		41	Human Development		
		51	Engineering College (Non-Plan)	(-) 54.36	(-) 275.73
		vii) 800	Other Expenditure		
		41	Human Development		
		05	College of Arts and Crafts (Non-Plan)	(-) 6.17	(-) 32.53
		viii) 2204	Sports and Youth Services		
		102	Youth Welfare Programmes for Students		
		41	Human Development		
		32	National Cadet Corps (Non-Plan)	(-) 8.39	(-) 53.18
		ix) 2205	Art and Culture		
		101	Fine Arts Education		
		41	Human Development		
		20	Govt. Music College (Non-Plan)	(-) 22.01	(-) 58.13
		x) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		203	University and Higher Education		
		90	State Share for Central Assistance to State Plan		
		09	State Share of Central Pool of Resources for North East & Sikkim (NLCPR) (Plan)	(-) 95.05	(-) 34.96
		xi) 01	General Education		
		203	University and Higher Education		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(-) 46.63	(-) 255.00
		xii) 01	General Education		
		203	University and Higher Education		
		91	Central Assistance to State Plan		
		09	Central Pool of Resources for North East & Sikkim (NLCPR) (CASP)	(-) 19.46	(-) 84.24
		xiii) 02	Technical Education		
		104	Polytechnics		
		43	Finance Commission		
		45	Technical Education (Plan)	(+) 15.29	(-) 76.53
		xiv) 04	Art and Culture		
		105	Public Libraries		
		91	Central Assistance to State Plan		
		09	Central Pool of Resources for North East & Sikkim (NLCPR) (CASP)	(-) 188.14	(-) 149.86
		xv) 02	Technical Education		
		204	Polytechnics		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(+) 276.99	(+) 254.99

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
30.	40 – Education (School) Department	i) 2202	General Education		
		101	Government Primary Schools		
		91	Central Assistance to State Plan		
		25	Sarva Shiksha Abhiyan (SSA) (CASP)	(-) 4807.81	(-) 3806.17
		ii) 104	Inspection		
		41	Human Development		
		27	Inspectorate (Non-Plan)	(-) 163.20	(+) 55.31
		iii) 107	Teachers Training		
		91	Central Assistance to State Plan		
		52	Support for Educational Development including Teachers Training & Adult Education (CASP)	(-) 804.37	(-) 34.59
		iv) 109	Government Secondary Schools		
		91	Central Assistance to State Plan		
		51	Rastriya Madhyamik Shiksha Abhiyan (RMSA) (CASP)	(-) 851.24	(-) 1342.79
		v) 01	Elementary Education		
		106	Teachers and Other Services		
		42	Government Primary Schools		
		01	Middle Stage Education (From Class VI to VIII) (Plan)	(+) 388.88	(-) 26.54
		vi) 02	Primary Education (from Class I to V) (Plan)	(+) 517.10	(-) 58.54
		vii) 104	Teachers and Other Services		
		41	Human Development		
		18	Government Secondary Schools (Plan)	(+) 632.72	(-) 105.52
		viii) 104	Teachers and Other Services		
		41	Human Development		
		18	Government Secondary Schools (Non-Plan)	(+) 1261.81	(-) 278.40
		ix) 110	Assistance to Non-Govt. Secondary Schools		
		41	Human Development		
		64	Salary for Grant-in-aid institutions (Non-Plan)	(+) 150.00	(-) 74.05
		x) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		202	Secondary Education		
91	Central Assistance to State Plan				
03	Special Plan Assistance (SPA) (CASP)	(-) 133.19	(-) 150.04		
xi) 01	General Education				
202	Secondary Education				
99	Others				

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		77	Special Development Scheme (SDS) (Plan)	(+) 25.09	(-) 1898.09
		xii) 4552	Capital Outlay on North Eastern Areas		
		202	General Education		
		01	Secondary Education		
		91	Central Assistance to State Plan		
		08	North Eastern Council (NEC)	(-) 228.31	(-) 33.64
		xiii) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		202	Elementary Education		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CASP)	(+) 453.96	(-) 287.41
31.	41 – Education (Social) Department	i) 2202	General Education		
		04	Adult Education		
		200	Other Adult Education Programme		
		33	Welfare Programme		
		09	General (Non-Plan)	(-) 508.27	(+) 27.13
		ii) 04	Adult Education		
		200	Other Adult Education Programme		
		99	Others		
		72	Salary for Staff Deputed to TTAADC (Non-Plan)	(-) 156.66	(-) 42.94
		iii) 2235	Social Security and Welfare		
		02	Social Welfare		
		001	Direction and Administration		
		33	Welfare Programme		
		09	General (Plan)	(-) 778.98	(-) 528.61
		iv) 02	Social Welfare		
		102	Child Welfare		
		90	State Share for Central Assistance to State Plan		
		27	State Share of Integrated Child Development Services (ICDS) (Plan)	(+) 812.67	(-) 1081.57
		v) 02	Social Welfare		
		102	Child Welfare		
		90	State Share for Central Assistance to State Plan		
		73	State Share of Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA) (Plan)	(-) 356.22	(+) 86.32
		vi) 02	Social Welfare		
		102	Child Welfare		
		91	Central Assistance to State Plan		
		27	Integrated Child Development Services (ICDS) (CASP)	(-) 3647.09	(-) 2371.35

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		vii) 02	Social Welfare		
		102	Child Welfare		
		91	Central Assistance to State Plan		
		73	Rajiv Gandhi Scheme for Empowerment of Adolescent Girls (SABLA) (CASP)	(-) 13.29	(-) 244.50
		viii) 02	Social Welfare		
		103	Women's Welfare		
		02	Pension		
		13	Pension for Confidential Assistants to Ministers (Non-Plan)	(-) 45.59	(-) 20.84
		ix) 103	Women's Welfare		
		02	Pension		
		33	Welfare Programme		
		58	Monthly Pension for Widows and Deserted Women from BPL families between 18 and 65 years (Non-Plan)	(-) 693.88	(-) 51.50
		x) 103	Women's Welfare		
		02	Pension		
		33	Welfare Programme		
		69	Tripura Scheme for Incentive to Girl Child (Non-Plan)	(-) 264.80	(-) 123.34
		xi) 103	Women's Welfare		
		02	Pension		
		90	State Share for Central Assistance to State Plan		
		21	State Share of National Social Assistance Programme (NSAP) (Plan)	(-) 22.26	(-) 20.14
		xii) 103	Women's Welfare		
		02	Pension		
		91	Central Assistance to State Plan		
		71	National Mission for Empowerment of Women including Indira Gandhi Matritva Sahyog Yojana (IGMSY) (CASP)	(-) 27.00	(-) 74.34
		xiii) 106	Correctional Services		
		33	Welfare Programme		
		19	Juvenile Home (Plan)	(-) 1.62	(-) 30.87
		xiv) 2235	Social Security and Welfare		
		106	Correctional Services		
		91	Central Assistance to State Plan		
		72	Integrated Child Protection Scheme (ICPS) (CASP)	(+) 260.00	(-) 311.94
		xv) 03	National Social Assistance Programme		
		101	National Old Age Pension Scheme		

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		90	State Share for Central Assistance to State Plan		
		21	State Share of National Social Assistance Programme (NSAP) (Plan)	(+) 9.50	(-) 488.97
		xvi) 60	Other Social Security and Welfare Programme		
		102	Pension under Social Security Scheme		
		56	Pension to Unemployed Physically Challenged Persons with 60% Disability (Non-Plan)	(-) 64.74	(-) 21.06
		xvii) 60	Other Social Security and Welfare Programme		
		102	Pension under Social Security Scheme		
		85	Pension to Persons who lost 100% eye sight of APL Families (Non-Plan)	(-) 14.71	(-) 20.47
		xviii) 60	Other Social Security and Welfare Programme		
		102	Pension under Social Security Scheme		
		96	State Old Age Pension (Non-Plan)	(-) 131.68	(-) 188.68
		xix) 60	Other Social Security and Welfare Programme		
		102	Pension under Social Security Scheme		
		33	Welfare Programme		
		08	Correctional Services (Non-Plan)	(+) 134.88	(-) 60.00
		xx) 02	Social Welfare		
		001	Direction and Administration		
		33	Welfare Programme		
		09	General	(+) 9.43	(+) 119.39
		xxi) 4059	Capital Outlay on Public Works		
		60	Other Buildings		
		051	Construction		
		91	Central Assistance to State Plan		
		27	Integrated Child Development Service (ICDS) (CASP)	(-) 312.00	(-) 77.80
32.	42 – Education (Sports and Youth Programme) Department	(i) 2204	Sports and Youth Services		
		101	Physical Education		
		41	Human Development		
		10	Development of Infrastructure Games and Sports (Non-Plan)	(+) 3.30	(-) 1556.91
		(ii) 4202	Capital Outlay on Education, Sports, Art and Culture		
		03	Sports and Youth Services		
		800	Other Expenditure		

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(-) 918.82	(-) 28.02
33.	43 – Finance Department	i) 2052	Secretariat-General Services		
		090	Secretariate		
		05	Establishment		
		04	Audit Organisation (Non-Plan)	(-) 10.00	(-) 86.46
		ii) 090	Secretariate		
		05	Establishment		
		20	Finance Commission Cell (Non-Plan)	(-) 5.00	(-) 21.16
		iii) 2049	Interest Payments		
		01	Interest on Internal Debt		
		122	Interest on Investment in Special Central Government Securities Issued against Net Collections of Small Savings from 1-4-99		
		58	Debt Service		
		17	Small Savings Collection (Non-Plan)	(-) 200.00	(+) 482.00
		iv) 04	Interest on Loans and Advances from Central Government		
		103	Interest on Loans for Centrally Sponsored Plan Schemes		
		58	Debt Services		
		02	Centrally Sponsored Scheme (Non-Plan)	(-) 18.00	(+) 60.67
		v) 01	Interest on Internal Debt		
		101	Interest on Market Loans		
		58	Debt Services		
		10	Market Loans (Non-Plan)	(+) 12.00	(-) 4004.01
		vi) 01	Interest on Internal Debt		
		200	Interest on Other Internal Debts		
		58	Debt Services		
		43	Power Bond (Non-Plan)	(+) 200.00	(-) 5173.01
		vii) 04	Interest on Loans and Advances from Central Government		
		101	Interest on Loans for State / Union Territory Plan Schemes		
		58	Debt Services		
		19	State Plan Schemes (Non-Plan)	(-) 350.00	(-) 29.16
		viii) 04	Interest on Loans and Advances from Central Government		
		105	Interest on Loans for Special Plan Schemes		
		58	Debt Services		
		18	Special Plan Schemes (Non-Plan)	(+) 67.00	(-) 90.55

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		ix) 6003	Internal Debt of the State Government		
		111	Special Securities issued to National Small Savings Fund of the Central Government		
		58	Debt Services		
		44	National Small Savings Fund (Non-Plan)	(-) 7524.33	(+)1362.00
		x) 6004	Loans and Advances from the Central Government		
		02	Loans for State/Union Territory Plan Schemes		
		105	State Plan Loans Consolidated in Terms of Recommendations of the 12th Finance Commission		
		58	Debt Services		
		46	Non Lapsable Central Pool of Resources (NLCPR) (Non-Plan)	(-) 6.50	(-) 137.50
		xi) 04	Loans for Centrally Sponsored Plan Schemes		
		800	Other Loans		
		58	Debt Services		
		32	Urban Development (Non-Plan)	(-) 0.19	(+) 34.00
34.	44 – Institutional Finance Department	2047	Other Fiscal Services		
		103	Promotion of Small Savings		
		05	Establishment		
		30	Institutional Finance (Non-Plan)	(+) 0.50	(-) 24.70
35.	45 – Taxes and Excise	i) 2040	Taxes on Sales, Trade etc.		
		101	Collection Charges		
		05	Establishment		
		10	Commissioner of Taxes and Excise (Non-Plan)	(+) 142.28	(+) 21.02
36.	48 – High Court	i) 2014	Administration of Justice		
		102	High Courts		
		05	Establishment		
		62	High Court Establishment (Non-Plan)	(+) 11.00	(-) 104.30
37.	49 – Fire Service Organisation	i) 2070	Other Administrative Services		
		108	Fire Protection and Control		
		05	Establishment		
		22	Fire Service Organisation (Non-Plan)	(+) 43.37	(-) 1186.31
		ii) 4059	Capital Outlay on Public Works		
		60	Other Buildings		
		051	Construction		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(-) 70.00	(-) 70.18
		iii) 60	Other Buildings		

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		051	Construction		
		91	Central Assistance to State Plan		
		04	Special Central Assistances (SCA) – untied (CASP)	(+) 149.71	(-) 105.83
38.	51 – Public Works (Drinking Water and Sanitation) Department	i) 2215	Water Supply and Sanitation		
		01	Water Supply		
		001	Direction and Administration		
		28	Public Health		
		06	Execution (Non-Plan)	(-) 109.70	(+) 739.31
		ii) 01	Water Supply		
		102	Rural Water Supply Programmes		
		28	Public Health		
		05	Direction (Plan)	(-) 4.50	(+) 280.04
		iii) 01	Water Supply		
		102	Rural Water Supply Programmes		
		28	Public Health		
		06	Execution (Plan)	(+) 92.90	(+) 417.62
		iv) 4215	Capital Outlay on Water Supply and Sanitation		
		01	Water Supply		
		102	Rural Water Supply		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		35	RIDF-XXI Water Supply Arrangement in Rural Area of Tripura / Sinking and Development of Deep Tube-Wells Schemes (Plan)	(+) 520.00	(-) 177.92
		v) 01	Water Supply		
		102	Rural Water Supply		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		36	RIDF Loan of various Projects under different Administrative Departments (Plan)	(+) 50.90	(-) 50.90
39.	52 – Family Welfare and Preventive Medicine	i) 2210	Medical and Public Health		
		03	Rural Health Services-Allopathy		
		103	Primary Health Centres		
		16	Hospital		
		10	Primary Health Centre (Plan)	(-) 513.55	(-) 408.51
		ii) 03	Rural Health Services-Allopathy		
		103	Primary Health Centres		
		16	Hospital		
		10	Primary Health Centre (Non-Plan)	(-) 877.95	(-) 272.33
		iii) 03	Rural Health Services-Allopathy		
		104	Community Health Centres		
		16	Hospital		
		02	Community Health Centre (Plan)	(+) 9.10	(-) 226.27

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/ savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		iv) 04	Rural Health Services-Other Systems of medicine		
		101	Ayurveda		
		91	Central Assistance to State Plan		
		47	National AIDS & STD Control Programme (CASP)	(-) 164.76	(-) 127.03
		v) 2211	Family Welfare		
		001	Direction and Administration		
		90	State Share for Central Assistance to State Plan		
		14	State Share of National Health Mission (NHM) (plan)	(-) 452.70	(-) 352.56
		vi) 2211	Family Welfare		
		001	Direction and Administration		
		91	Central Assistance to State Plan		
		14	National Health Mission (NHM) (CASP)	(-) 1605.84	(+) 576.79
		vii) 103	Maternity and Child Health		
		43	Finance Commission		
		60	Reduction in the Infant Mortality Rate (Non-Plan)	(+) 1202.53	(-) 2972.71
		viii) 4210	Capital Outlay on Medical and Public Health		
		02	Rural Health Services		
		103	Primary Health Centres		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(+) 8.07	(-) 51.21
		ix) 02	Rural Health Services		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(-) 265.00	(-) 35.67
		x) 02	Rural Health Services		
		103	Primary Health Centres		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		34	RIDF-XIX-Construction of 2 PHCs and 20 Staff Quarters at Gomati and Sepahijala District (Plan)	(+) 870.75	(-) 822.04
		xi) 02	Rural Health Services		
		103	Primary Health Centres		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		36	RIDF loan of various projects under different administrative Departments (Plan)	(+) 486.00	(-) 486.00
		xii) 02	Rural Health Services		
		104	Community Health Centres		

Appendix - 2.8 (contd...)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	(+) 110.74	(-) 34.51
40.	56-Information Technology Department	4070	Capital Outlay on other Administrative Services		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		29	National e-Governance Action Plan (NeGAP) (CSS/CASP)	(-) 373.56	(-) 753.70
41.	57 – Welfare of Minorities Department	i) 4215	Capital Outlay on Water Supply and Sanitation		
		01	Water Supply		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		59	Multi Sectoral Development Programme for Minorities (CASP)	(-) 522.52	(-) 70.99
		ii) 04	Welfare of Minorities		
		277	Education		
		91	Central Assistance to State Plan		
		59	Multi Development Programme for Minorities (CASP)	(-) 1178.79	(-) 924.70
		iii) 282	Health		
		91	Central Assistance to State Plan		
		59	Multi Sectoral Development Programme for Minorities (CASP)	(-)548.34	(-) 282.71
		iv) 800	Other Expenditure		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA)-untied (CASP)	(+) 100.11	(-) 140.46
		v) 04	Welfare of Minorities		
		283	Housing		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		36	RIDF Loan of various projects under different Administrative Departments (Plan)	(+) 1.00	(-) 400.34
		vi) 01	Water Supply		
		800	Other Expenditure		
		90	State Share for Central Assistance to State Plan		
		59	State Share of Multi Sectoral Development Programme for Minorities (Plan)	(+) 3.50	(+) 23.17
42.	58 – Home (FSL, PAC, Prosecution and Co-ordination Cell) Department	i) 2055	Police		
		116	Forensic Science		
		08	Police		
		07	Forensic Science Laboratory (Non-Plan)	(-) 1.74	(-) 31.38

Appendix - 2.8 (concl.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of ₹ 20 lakh and above during 2015-16

(Reference: Paragraph No. 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+)/savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
43.	61 - Welfare of Other Backward Classes Department	(i) 4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward classes and Minorities		
		03	Welfare of Backward Classes		
		102	Economic Development		
		91	Central Assistance to State Plan		
		62	Scheme for Development of Other Backward Classes and Denotified, Nomadic and Semi-nomadic Tribes (CASP)	(+) 100.00	(-) 158.50
		(ii) 4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward classes and Minorities		
		800	Other Expenditure		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		36	RIDF Loan of various projects under different Administrative Departments (Plan)	(+) 100.00	(-) 160.50

Appendix - 2.9

Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph No. 2.3.8)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) /savings (-)
1	5: Law Department	2014	Administration of Justice		
		114	Legal Advisers and Counsels		
		22	Judicial		
		11	Tripura Human Rights Commission (Non-Plan)	10.00	- 6.95
2	6: Revenue Department	2029	Land Revenue		
		103	Land Records		
		99	Others		
		44	Strengthening of Revenue Administration and Updating of Land Records (Non Plan)	3.12	Nil
3	9: Statistical	i) 3454	Census Surveys and Statistics		
		02	Surveys and Statistics		
		205	State Statistical Agency		
		91	Central Assistance to State Plan		
		50	Rajiv Awas yojana (css)	11.83	- 6.72
		ii) 800	Other Expenditure		
		89	C.S.Scheme-IV		
4	12: Co-operation	30	Employment and Unemployment Survey (css)	4.00	- 0.36
		i) 4059	Capital Outlay on Public Works		
		60	Other Buildings		
		051	Construction		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA)	25.43	Nil
		ii) 6425	Loans for Co-operation		
		108	Loans to other Co-operatives		
5	13; Public Works (Roads and Buildings) Department	14	Co-operation		
		14	Setting up of 'Genoushodhi' counter at Government Hospitals through Tripura MARKFED Ltd.		
		3054	Roads and Bridges		
		01	National Highways		
		337	Road works		
6	14: Power	25	Public Works		
		18	Maintenance of National Highway (NH) (Non Plan)	1000.00	- 262.62
		i) 4801	Capital Outlay on Power Projects		
		06	Rural Electrification		
7	15 - Public Works (Water Resource) Department	800	Other Expenditure		
		26	Power (plan)	2000.00	Nil
		ii) 99	Others		
		77	Special Development Scheme	9.96	Nil
		i) 4701	Capital Outlay on Medium Irrigation		
		80	General		
		800	Other Expenditure		
		91	Central Assistance to State Plan		

Appendix - 2.9 (contd...)

Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph No. 2.3.8)

(₹ 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 Resource) Department	04	Special Central Assistance (SCA) – untied (CASP)	22.50	Nil
		ii) 4711	Capital Outlay on Flood Control Projects		
		01	<i>Flood Control</i>		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CASP)	10.60	
8	16 - Health Department	i) 2210	Medical and Public Health		
		01	<i>Urban Health Services-Allopathy</i>		
		110	Hospital and Dispensaries		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	22.06	- 9.43
		ii) 09	Central Pool of Resources for North East & Sikkim (NLCPR) (CASP)	6.36	-0.72
		iii) 02	<i>Urban Health Services- Other Systems of Medicine</i>		
		101	Ayurveda		
		90	State Share for Central Assistance to State Plan		
		46	State Share of National Mission on Ayush including Mission on Medicinal Plant (Plan)	7.68	-4.89
		iv) 102	Homeopathy		
		70	State Share		
		16	Health (Plan)	2.21	-2.14
		v) 2210	Medical and Public Health		
		05	<i>Medical Education, Training and Research</i>		
		105	Allopathy		
71	Medical College				
04	University (Non plan)	24.00	Nil		
9	17 - Information ,Cultural Affairs Department	2235	Social Security and Welfare		
		60	Other Social Security and Welfare Programmes		
		102	Pension under Social Security Schemes		
		02	Pension		
		14	Pension to the Journalists / Photojournalists (Non plan)	0.50	-0.16
10	19 - Tribal Welfare Department	i) 2245	Relief on Account of Natural Calamities		
		05	State Disaster Response Fund		
		800	Other Expenditure		
		88	C.S.Schemes-111		
		73	Preparation of Disaster Management Plan as per provision of Disaster Management Act, 2005 (CSS)	1.44	-0.01

Appendix - 2.9 (contd...)

Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph No. 2.3.8)

(`in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) /savings (-)
10	19 - Tribal Welfare Department	ii) 2210	Medical and Public Health		
		02	Urban Health Services- Other Systems of Medicine		
		101	Ayurveda		
		90	State Share for Central Assistance to State Plan		
		46	State Share of National Mission on Ayush including mission on Medicinal Plants (Plan)	3.05	-2.61
		iii) 102	Homeopathy		
		70	State Share		
		16	Health (Plan)	1.38	-1.00
		iv) 2225	Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities		
		02	Welfare of Scheduled Tribes		
		102	Economic Development		
		89	C.S. Scheme - IV		
		36	Vanbandhu Kalayan Yojana (VKY) (CSS)	2,50.00	-50.00
		v) 2875	Other Industries		
		60	Other Industries		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		75	National Mission on Food Processing (CASP)	11.00	Nil
		vi) 2405	Fisheries		
		800	Other expenditure		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	20.72	Nil
		vii) 2401	Crop Husbandry		
		102	Food grain crops		
		90	State Share for Central Assistance to State Plan		
		33	State Share of National Mission on Sustainable Agriculture (Plan)	12.46	-0.82
		viii) 2401	Crop Husbandry		
		108	Commercial Crops		
		91	Central Assistance to State Plan		
		31	National Food Security Mission (NFSM) (CASP)	25.21	-6.20
		ix) 111	Agricultural Economics and Statistics		
		86	C.S. Scheme- I		
		65	Establishment of an Agency for Reporting Agri. Statistics (CSS)	70.16	-14.19
x) 2406	Forestry and Wild Life				
01	Forestry				

Appendix - 2.9 (contd...)

Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph No. 2.3.8)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) /savings (-)	
10	19 - Tribal Welfare Department	101	Forest Conservation, Development and Regeneration			
		88	C.S.Scheme-III			
		46	Project Elephant (CSS)	4.12	-0.09	
			xi) 2215	Water Supply and Sanitation		
			01	Water Supply		
			001	Direction and Administration		
			30	Rural Development		
			20	South Tripura District (Plan)	5.00	+ 0.56
			xii) 3425	Other Scientific Research		
			60	Others		
			800	Other Expenditure		
			31	Science and Technology		
			05	Science Popularisation (Plan)	4.50	Nil
			xiii) 11	Sukanta Academy (Plan)	5.00	Nil
			xiv) 2203	Technical Education		
			112	Engineering/Technical Colleges and Institutes		
			70	State Share		
			39	Higher Education (Plan)	10.54	Nil
			xv) 2205	Art and Culture		
			107	Museums		
			41	Human Development		
			19	Govt. Museum (Plan)	2.79	Nil
			xvi) 2552	North Eastern Areas		
			107	Scholarships		
			90	State Share for Central Assistance to State Plan		
			08	State Share of North Eastern Council (NEC) (NEC Scheme)	4.89	Nil
			xvii) 2202	General Education		
			02	Secondary Education		
			105	Teachers Training		
			41	Human Development		
			65	Non-Salary for Grant-in-aid Institutions (Plan)	7.75	Nil
			xvii) 110	Assistance to Non-Govt. Secondary Schools		
			41	Human Development		
	65	Non Salary for Grants-in-aid Institutions (Plan)	4.65	Nil		
	xix) 2235	Social Security and Welfare				
	02	Social Welfare				
	001	Direction and Administration				
	33	Welfare Programme				
	82	Pension/ one time Financial Benefit to the Anganwadi Workers and Anganwadi Helpers (Plan)	19.90	Nil		
	xx) 103	Women's Welfare				
	90	State Share for Central Assistance to State Plan				

Appendix - 2.9 (contd...)

Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph No. 2.3.8)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) /savings (-)
10	19 - Tribal Welfare Department	71	State Share of National Mission for Empowement of Women including Indira Gandhi Matritva Sahyog Yojana (IGMSY) (Plan)	12.40	Nil
		xxi) 104	Welfare of aged, infirm and destitute		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	24.82	Nil
		xxii) 4059	Capital Outlay on Public Works		
		60	Other Buildings		
		051	Construction		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (plan)	15.16	Nil
		xxiii) 5054	Capital Outlay on Roads and Bridges		
		04	District and Other Roads		
		101	Bridges		
		91	Central Assistance to State Plan		
		09	Central Pool of Resources for North East & Sikkim (NLCPR) (CASP)	10,56.96	Nil
		xxiv) 05	Roads		
		337	Road Works		
		91	Central Assistance to State Plan		
		09	Central Pool of Resources for North East & Sikkim (NLCPR) (CASP)	4,99.76	-7.02
		xxv) 4801	Capital Outlay on Power Projects		
		80	General		
		800	Other Expenditure		
		99	Others		
		77	Special Development Scheme (SDS) (Plan)	5.94	Nil
		xxvi) 4701	Capital Outlay on Medium Irrigation		
		04	Medium Irrigation-Non-Commercial		
		001	Direction and Administration		
		27	Water Resource		
		14	Execution (Plan)	62.66	-36.59
		xxvii) 80	General		
		800	Other Expenditure		
91	Central Assistance to State Plan				
04	Special Central Assistance (SCA) – untied (CASP)	62.19	-0.01		
xxviii) 4702	Capital Outlay on Minor Irrigation				

Appendix - 2.9 (contd...)

Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph No. 2.3.8)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) /savings (-)
10	19 - Tribal Welfare Department	800	Other Expenditure		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	5.39	Nil
		xxix) 91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	1,93.37	-3.66
		xxx) 4210	Capital Outlay on Medical and Public Health		
		01	Urban Health Services		
		200	Other Health Schemes		
		90	State Share for Central Assistance to State Plan		
		46	State Share of National Mission on Ayush including Mission on Medicinal Plants (Plan)	13.15	Nil
		xxxi) 4220	Capital Outlay on Information and Publicity		
		60	Others		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CASP)	99.20	-83.09
		xxxii) 4408	Capital Outlay on Food Storage and Warehousing		
		02	Storage and Warehousing		
		101	Rural Godown Programmes		
		88	C.S.Scheme-III		
		96	Construction of storage godowns at 15 (Fifteen) location in Tripura (CSS)	1,24.00	-15.04
		xxxiii) 4070	Capital Outlay on other Administrative Services		
		800	Other Expenditure		
		86	C.S. Scheme-I		
		47	Industrial Training Institute (CSS)	8.37	-0.40
		xxxiv) 4875	Capital Outlay on other Industries		
		60	Other Industries		
		800	Other Expenditure		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	35.00	Nil
		xxxv) 56	State Share of Skill Development Mission (Plan)	15.50	Nil
xxxvi) 91	Central Assistance to State Plan				
03	Special Central Assistance (SCA) (CASP)	1,70.00	Nil		
xxxvii) 56	Skill Development Mission (CASP)	1,60.35	Nil		

Appendix - 2.9 (contd...)

Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph No. 2.3.8)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) /savings (-)
10	19 - Tribal Welfare Department	xxxviii) 5453	Capital Outlay on Foreign Trade and Export Promotion		
		80	General		
		800	Other Expenditure		
		90	State Share for Central Assistance to State Plan		
		39	State Share of Assistance to States for Infrastructure Development for Exports (ASIDE) (Plan)	1,30.20	Nil
		xxxix) 4401	Capital Outlay on Crop Husbandry		
		103	Seeds		
		91	Central Assistance to State Plan		
		35	National Mission on Agriculture Extension and Technology (CASP)	94.35	-29.37
		xl) 113	Agricultural Engineering		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		32	RIDF-XX-Development of Mediums Rural Markets in Tripura (Plan)	1,17.03	-91.53
		xli) 4408	Capital Outlay on Food Storage and Warehousing		
		02	Storage and Warehousing		
		101	Rural Godown Programmes		
		54	NABARD		
		31	Construction of V.L.W. Stores under RIDF-XIX (Plan)	1,32.63	-90.08
		xlii) 99	Others		
		77	Special Development Scheme (SDS) (Plan)	1,88.48	Nil
		xliii) 4435	Capital Outlay on other Agricultural Programmes		
		01	Marketing and Quality Control		
		101	Marketing facilities		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		14	RIDF-XVII - Construction of one 2000 MT Multipurpose Cold Storage at Belonia in South Tripura (Plan)	7.06	Nil
		xliv) 18	RIDF-XVII-Construction of Market Infrastructure at Machmara in North Tripura District (Plan)	19.23	-14.43
		xliv) 19	RIDF-XVII - Construction of one 300 MT Fertilizer Storage Godown at Jirania in West Tripura (Plan)	0.93	Nil

Appendix - 2.9 (contd...)

Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph No. 2.3.8)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) /savings (-)
10	19 - Tribal Welfare Department	xlvi) 33	RIDF-SS Installation of Small Bore Deep Tube Wells in all Tripura (Plan)	3,57.09	- 2,49.96
		xlvi) 4403	Capital Outlay on Animal Husbandry		
		101	Veterinary Services and Animal Health		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	19.72	Nil
		xlviii) 91	Central Assistance to State Plan		
		37	National Livestock Health and Disease Control Programme (CASP)	32.64	-4.10
		xlix) 4552	Capital Outlay on North Eastern Areas		
		105	Piggery Development		
		90	State Share for Central Assistance to State Plan		
		08	State Share of North Eastern Council (NEC) (NEC Scheme)	2.32	Nil
		L) 4515	Capital Outlay on Other Rural Development Programmes		
		103	Rural Development		
		99	Others		
		77	Special Development Scheme (SDS) (Plan)	2,02.12	- 1,84.35
		Li) 5425	Capital Outlay on other Scientific and Environmental Research		
		600	Other Services		
		90	State Share for Central Assistance to State Plan		
		09	State Share of Central Pool of Resources for North East & Sikkim (NLCPR) (Plan)	62.48	-28.44
		Lii) 91	Central Assistance to State Plan		
		09	Central Pool of Resources for North East & Sikkim (NLCPR) (CASP)	5,62.37	- 2,55.98
		Liii) 4217	Capital Outlay on Urban Development		
		03	Integrated Development of Small and Medium Towns		
		051	Construction		
		89	C.S.Scheme - IV		
		34	Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (CSS)	6,27.75	- 4,15.71
		Liv) 35	Smart City Mission (SCM) (Plan)	6,20.00	- 5,58.00
		Lv) 4202	Capital Outlay on Education, Sports, Art and Culture		

Appendix - 2.9 (contd...)

Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph No. 2.3.8)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) /savings (-)
10	19 - Tribal Welfare Department	01	General Education		
		203	University and Higher Education		
		89	C.S.Scheme - IV		
		31	Central Assistance for operational IASEs (CSS)	4.47	-1.77
		Lvi) 90	State Share for Central Assistance to State Plan		
		02	State Share of One Time Addl. Central Assistance (OTACA) (Plan)	1.34	+ 0.62
		Lvii) 55	State Share of Rashtriya Uchhtar Shiksha Abhiyan (Plan)	69.31	Nil
		Lviii) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		201	Elementary Education		
		90	State Share for Central Assistance to State Plan		
		25	State Share of Sarva Shiksha Abhiyan (SSA) (Plan)	24.29	Nil
		Lix) 91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CASP)	9.30	Nil
		Lx) 4215	Sarva Shiksha Abhiyan (SSA) (CASP)	4,47.92	Nil
		Lxi) 01	Capital Outlay on Education, Sports, Art and Culture		
		101	Sports and Youth Services		
		99	Sports Stadia		
		77	Central Assistance to State Plan		
		09	Central Pool of Resources for North East & Sikkim (NLCPR) (CASP)	28.83	-0.01
		Lxii) 99	Others		
		77	Special Development Scheme (SDS) (Plan)	89.88	Nil
		Lxiii) 800	Other Expenditure		
		90	State Share of Central Assistance to State Plan		
		02	State Share of One Time Addl. Central Assistance (OTACA) (Plan)	9.48	-0.17
		Lxiv) 99	Others		
		77	Special Development Scheme (SDS) (Plan)	79.05	Nil
		Lxv) 4215	Capital Outlay on Water Supply and Sanitation		
		01	Water Supply		
		101	Urban Water Supply		
99	Others				

Appendix - 2.9 (contd...)

Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph No. 2.3.8)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) /savings (-)
10	19 - Tribal Welfare Department	77	Special Development Scheme (SDS) (Plan)	31.00	Nil
		Lxvi) 102	Rural Water Supply		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assisance (SPA) (Plan)	86.74	Nil
		Lxvii) 13	State Share of National Rural Drinking Water Programme (NRDWP) (Plan)	2,23.67	-68.81
		Lxviii) 4210	Capital Outlay on Medical and Public Health		
		02	Rural Health Services		
		103	Primary Health Centres		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Central Assistance (Plan)	9.00	-4.14
11	20 - Welfare of Scheduled Castes and Other Backward Classes Department	i) 2245	Relief on Account of Natural Calamities		
		05	State Disaster Response Fund		
		800	Other Expenditure		
		88	C.S.Schemes-III		
		73	Preparation of Disaster Management Plans as per the provisions of Disaster Management Act, 2005 (CSS)	0.79	Nil
		ii) 2210	Medical and Public Health		
		02	Urban Health Services- Other Systems of Medicine		
		101	Ayurveda		
		90	State Share for Central Assistance to State Plan		
		46	State Share of National Mission on Ayush including Mission on Medicinal Plants (Plan)	2.08	-1.70
		iii) 2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		
		01	Welfare of Scheduled Castes		
		283	Housing		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) – untied (CASP)	5.00	Nil
		iv) 3456	Civil Supplies		
		104	Consumer Welfare Fund		
		89	C.S.Schemes-IV		
		32	State Consumer Helpline (CSS)	3.60	-0.21
		v) 800	Other Expenditure		
88	C.S.Scheme -III				
27	Consumer Awareness Activities (CSS)	3.20	-0.05		

Appendix - 2.9 (contd...)

Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph No. 2.3.8)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) /savings (-)
11	20 - Welfare of Scheduled Castes and Other Backward Classes Department	vi) 2230	Labour and Employment		
		03	Training		
		003	Training of Craftsmen & Supervisors		
		99	Others		
		77	Special Development Scheme (SDS) (Plan)	37.40	Nil
		vii) 2875	Other Industries		
		60	Other Industries		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		75	National Mission on Food Processing (CASP)	6.14	Nil
		viii) 2405	Fisheries		
		800	Other Expenditure		
		86	C.S. Scheme - I		
		53	Development of Inland Aquaculture and Fisheries (CSS)	15.88	-4.40
		ix) 90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	9.55	Nil
		x) 2401	Crop Husbandry		
		102	Food Grain Crops		
		90	State Share for Central Assistance to State Plan		
		33	State Share of National Mission on Sustainable Agriculture (Plan)	7.35	-0.45
		xi) 109	Extension and Farmers' Training		
		90	State Share for Central Assistance to State Plan		
		11	State Share of Rashtriya Krishi Vikas Yojana (RKVY) (Plan)	5,04.50	- 4,77.47
		xii) 111	Agricultural Economics and Statistics		
		86	C.S. Scheme- I		
		65	Establishment for an Agency for reporting Agri. Statistics (CASP)	33.43	-10.46
		xiii) 2403	Animal Husbandry		
		101	Veterinary Services and Animal Health		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	2.62	Nil
		xiv) 2406	Forestry and Wild Life		
		01	Forestry		
		101	Forest Conservation, Development and Regeneration		
88	CS Scheme III				
46	Project Elephant (Plan)	23.73	-0.52		

Appendix - 2.9 (contd...)

Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph No. 2.3.8)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) /savings (-)	
11	20 - Welfare of Scheduled Castes and Other Backward Classes Department	xv) 800	Other Expenditure			
		40	Forestry			
		37	Parks and Gardens (Plan)	17.00	Nil	
		xvi) 2203	Technical Education			
		112	Engineering/Technical Colleges and Institutes			
		70	State Share			
		39	Higher Education (Plan)	5.78	Nil	
		xvii) 2205	Art and Culture			
		107	Museums			
		41	Human Development			
		19	Govt. Museum (Plan)	1.53	Nil	
		xviii) 2059	Public Works			
		80	General			
		053	Maintenance and Repairs			
		99	Others			
		77	Special Development Scheme (SDS) (Plan)	5.10	-0.02	
		xix) 2202	General Education			
		02	Secondary Education			
		105	Teachers Training			
		41	Human Development			
		65	Non-Salary for Grant-in-aid Institutions (Plan)	4.25	Nil	
		xx) 110	Assistance to Non-Govt. Secondary Schools			
		41	Human Development			
		65	Non Salary for Grants-in-aid Institutions (Plan)	2.55	Nil	
		xxi) 2235	Social Security and Welfare			
		02	Social Welfare			
		001	Direction and Administration			
		33	Welfare Programme			
		82	Contribution to the Committee (Plan)	31.70	-0.31	
		xxii) 104	Welfare of Aged, Infirm and Destitute			
		90	State Share for Central Assistance to State Plan			
		03	State Share of Special Plan Assistance (SPA) (Plan)	13.62	-0.01	
		xxiii) 4059	Capital Outlay on Public Works			
60	Other Buildings					
051	Construction					
90	State Share for Central Assistance to State Plan					
03	State Share of Special Plan Assistance (SCA) (Plan)	8.31	Nil			
xxiv) 4801	Capital Outlay on Power Projects					
80	General					
800	Other Expenditure					

Appendix - 2.9 (contd...)

Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph No. 2.3.8)

(`in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) /savings (-)
11	20 - Welfare of Scheduled Castes and Other Backward Classes Department	99	Others		
		77	Special Development Scheme (SDS) (Plan)	3.26	Nil
		xxv) 5054	Capital Outlay on Roads and Bridges		
		05	Roads		
		337	Road Works		
		91	Central Assistance to State Plan		
		09	Central Pool of Resources for North East & Sikkim (NLCPR) (CSS)	2,74.06	-0.29
		xxvi) 4701	Capital Outlay on Medium Irrigation		
		04	Medium Irrigation-Non-Commercial		
		001	Direction and Administration		
		27	Water Resource		
		19	Medium Irrigation (Plan)	35.61	-34.13
		xxvii) 80	General		
		800	Other Expenditure		
		91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) - untied	34.02	Nil
		xxviii) 4702	Capital Outlay on Minor Irrigation		
		800	Other Expenditure		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	3.36	-0.44
		xxix) 91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	1,52.56	-0.01
		xxx) 4210	Capital Outlay on Medical and Public Health		
		01	Urban Health Services		
		200	Other Health Schemes		
		90	State Share for Central Assistance to State Plan		
		46	State Share of National Mission on Ayush including Mission on Medicinal Plants (Plan)	7.20	Nil
		xxxi) 03	Medical Education Training and Research		
		105	Allopathy		
		91	Central Assistance to State Plan		
04	Special Central Assistance (SCA)-untied (CASP)	83.67	-2.33		

Appendix - 2.9 (contd...)

Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph No. 2.3.8)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) /savings (-)
11	20 - Welfare of Scheduled Castes and Other Backward Classes Department	xxxii) 4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities		
		01	Welfare of Scheduled Castes		
		190	Investments in Public Sector and other Undertakings		
		91	Central Assistance to State Plan		
		61	Scheme for Development of Scheduled Castes (CASP)	2,22.20	Nil
		xxxiii) 02	Welfare of Scheduled Tribes		
		190	Investments in Public Sector and other Undertakings		
		91	Central Assistances to State Plan		
		04	Special Central Assistance (SCA) – untied (CASP)	58.50	Nil
		xxxiv) 4408	Capital Outlay on Food Storage and Warehousing		
		02	Storage and Warehousing		
		101	Rural Godown Programmes		
		88	C.S. Scheme-111		
		96	Construction of storage godowns at 15 (Fifteen) locations in Tripura (CSS)	68.00	Nil
		xxxv) 4070	Capital Outlay on other Administrative Services		
		800	Other Expenditure		
		86	C.S. Scheme-I		
		47	Industrial Training Institute (CSS)	4.59	Nil
		xxxvi) 4875	Capital Outlay on other Industries		
		60	Other Industries		
		800	Other Expenditure		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	20.00	Nil
		xxxvii) 56	State Share of Skill Development Mission (Plan)	8.50	Nil
		xxxviii) 91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	93.52	Nil
		xxxix) 56	Skill Development Mission (CSS)	87.93	Nil
		xl) 5453	Capital Outlay on Foreign Trade and Export Promotion		
		80	General		
		800	Other Expenditure		
90	State Share for Central Assistance to State Plan				

Appendix - 2.9 (contd...)

Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph No. 2.3.8)

(`in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) /savings (-)
11	20 - Welfare of Scheduled Castes and Other Backward Classes Department	39	State Share of Assistance to States for Infrastructure Development for Exports (ASIDE)	72.73	Nil
		xli) 4401	Capital Outlay on Crop Husbandry		
		103	Seeds		
		91	Central Assistance to State Plan		
		35	National Mission on Agriculture Extension and Technology (CASP)	52.98	-16.58
		xlii) 113	Agricultural Engineering		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		32	Rural Market Under RIDF-XX Development of Medium Rural Markets in Tripura (Plan)	64.18	-50.20
		xliii) 4408	Capital Outlay on Food Storage and Warehousing		
		02	Storage and Warehousing		
		101	Rural Godown Programmes		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		31	RIDF-XIX-Construction of VLW Stores under and Fertilizer Godown at Baqbasa, Dharmanagar (Plan)	72.74	-51.38
		xliv) 99	Others		
		77	Special Development Scheme (SDS) (Plan)	1,03.36	Nil
		xlv) 4435	Capital Outlay on other Agricultural Programmes		
		01	Marketing and Quality Control		
		101	Marketing facilities		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		14	RIDF-XVII - Construction of one 2000 MT Multipurpose Cold Storage at Belonia in South Tripura (Plan)	3.88	Nil
xlvi) 19	RIDF-XVII - Construction of one 3000 MT Fertilizer Storage Godown at Jirania in West Tripura District of Tripura (Plan)	0.51	-0.09		
33	RIDF- XX Installation of Small Bore Deep Tube Wells in Tripura (Plan)	1,95.83	- 1,37.08		
xlvii) 4552	Capital Outlay on North Eastern Areas				

Appendix - 2.9 (contd...)

Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph No. 2.3.8)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) /savings (-)
11	20 - Welfare of Scheduled Castes and Other Backward Classes Department	119	Horticulture and Vegetable Crops		
		90	State Share for Central Assistance to State Plan		
		08	State Share of North Eastern Council (NEC) (NEC Scheme)	1.89	-0.35
		xlvi) 4403	Capital Outlay on Animal Husbandry		
		101	Veterinary Services and Animal Health		
		70	State Share		
		29	Animal Resource Development	2.79	Nil
		xlix) 90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	10.82	-0.01
		L) 4552	Capital Outlay on North Eastern Areas		
		105	Piggery Development		
		90	State Share for Central Assistance to State Plan		
		08	State Share of North Eastern Council (NEC) (NEC Scheme)	1.27	Nil
		Li) 4515	Capital Outlay on other Rural Development Programmes		
		103	Rural Development		
		99	Others		
		77	Special Development Schemes (SDS) (Plan)	1,10.84	- 1,06.25
		Lii) 5425	Capital Outlay on other Scientific and Environmental Research		
		600	Other Services		
		90	State Share for Central Assistance to State Plan		
		09	State Share of Central Pool of Resources for North East & Sikkim (NLCPR) (Plan)	34.27	-15.60
		Liii) 4217	Capital Outlay on Urban Development		
		03	Integrated Development of Small and Medium Towns		
		051	Construction		
		89	C.S.Scheme-IV		
		34	Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (CSS)	3,44.25	- 2,27.97
		Liv) 35	Smart City Mission (SCM) (CSS)	3,40.00	- 3,06.00
		4202	Capital Outlay on Education, Sports, Art and Culture		
203	University and Higher Education				
89	C.S.Scheme-IV				

Appendix - 2.9 (contd...)

Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph No. 2.3.8)

(`in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) /savings (-)
11	20 - Welfare of Scheduled Castes and Other Backward Classes Department	31	Central Assistance for Operational IASEs (CSS)	2.45	-1.29
		Lv) 90	State Share for Central Assistance to State Plan		
		55	State Share of Rastriya Uchhtar Shiksha Abhiyan (Plan)	38.01	Nil
		Lvi) 02	Technical Education		
		104	Polytechnics		
		91	Central Assistance to State Plan		
		03	Special Plan Assistance (SPA) (CASP)	90.56	-75.56
		Lvii) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		201	Elementary Education		
		90	State Share for Central Assistance to State Plan		
		25	State Share of Sarva Shiksha Abhiyan (SSA) (Plan)	4.59	Nil
		Lviii) 91	Central Assistance to State Plan		
		04	Special Central Assistance (SCA) -untied (CASP)	5.10	Nil
		Lix) 25	Sarva Shiksha Abhiyan (SSA) (CASP)	60.03	Nil
		Lx) 4202	Capital Outlay on Education, Sports, Art and Culture		
		03	Sports and Youth Services		
		102	Sports Stadia		
		91	Central Assistance to State Plan		
		09	Central Pool of Resources for North East & Sikkim (NLCPR) (CASP)	15.81	Nil
		Lxi) 99	Others		
		77	Special Development Scheme (SDS) (Plan)	49.29	Nil
		800	Other Expenditure		
		90	State Share for Central Assistance to State Plan		
		02	State Share of One Time Addl. Central Assistance (OTACA) (Plan)	0.25	Nil
		Lxii) 99	Others		
		77	Special Development Scheme (SDS) (Plan)	43.35	Nil
Lxiii) 4215	Capital Outlay on Water Supply and Sanitation				
01	Water Supply				
101	Urban Water Supply				
99	Others				

Appendix - 2.9 (contd...)

Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph No. 2.3.8)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) /savings (-)
11	20 - Welfare of Scheduled Castes and Other Backward Classes Department	77	Special Development Scheme (SDS) (Plan)	17.00	-0.22
		Lxiv) 102	Rural Water Supply		
		90	State Share for Central Assistance to State Plan		
		13	State Share of National Rural Drinking Water Programme (NRDWP) (Plan)	63.66	Nil
		Lxv) 800	Other Expenditure		
		91	Central Assistance to State Plan		
		09	Central Pool of Resources for North East & Sikkim (NLCPR) (CSS)	23.60	-0.72
		Lxvi) 4210	Capital Outlay on Medical and Public Health		
		02	Rural Health Services		
		103	Primary Health Centres		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	7.00	-3.05
12	23: Panchayati Raj Department	4515	Capital Outlay on other Rural Development Programmes		
		101	Panchayati Raj		
		99	Others		
		77	Special Development Scheme (SDS) (Plan)	2,08.00	-1,72.20
13	24 - Industries and Commerce Department	i) 2407	Plantations		
		01	Tea		
		800	Other Expenditure		
		40	Forestry		
		21	Plantation for Industrial and Commercial Uses (Plan)	25.00	Nil
		ii) 2552	North Eastern Areas		
		102	Small Scale Industries		
		91	Central Assistance to State Plan		
		08	North Eastern Council (NEC) (CASP)	1,04.79	Nil
		iii) 2851	Village and Small Industries		
		101	Industrial Estates		
		05	Establishment		
		30	Institutional Finance (Non-plan)	15.00	-4.75
		iv) 2875	Other Industries		
		60	Other Industries		
		800	Other Expenditure		
		90	State Share for Central Assistance to State Plan		
75	State Share of National Mission on Food Processing (Plan)	3.87	Nil		

Appendix - 2.9 (contd...)

Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph No. 2.3.8)

(`in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) /savings (-)
14	26 - Fisheries Department	2405	Fisheries		
		800	Other Expenditure		
		86	C.S. Scheme - I		
		53	Development of Inland Acquaculture and Fisheries (CSS)	27.98	-8.53
15	27 - Agriculture Department	i) 2401	Crop Husbandry		
		102	Food grain Crops		
		90	State Share for National Food Security Mission		
		33	State Share of National Mission on Sustainable Agriculture (Plan)	21.71	-1.36
		ii) 109	Extension and Farmers' Training		
		90	State Share for Central Assistance to State Plan		
		11	State Share of Rastriya Krishi Vikash Yojana (Plan)	12,09.00	- 10,71.54
		iii) 111	Agricultural Economics and Statistics		
		86	C.S. Scheme - I		
16	28 - Horticulture Department	65	Establishment of an Agency for Reporting Agri. Statistics (CSS)	86.41	-18.17
		4552	Capital Outlay on North Eastern Areas		
		119	Horticulture and Vegetable Crops		
		90	State Share for Central Assistance to State Plan		
17	29 - Animal Resource Development Department	08	State Share of North Eastern Council (NEC) (NEC Scheme)	5.76	-1.78
		i) 2403	Animal Husbandry		
		101	Veterinary Services and Animal Health		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	8.01	-0.01
		ii) 113	Administrative Investigation and Statistics		
		91	Central Assistance to State Plan		
		38	National Livestock Management Programme (CASP)	1.26	-0.13
		iii) 4403	Capital Outlay on Animal Husbandry		
		101	Veterinary Services and Animal Health		
54	National Bank for Agriculture and Rural Development (NABARD)				
36	RIDF Loan for various projects under different Administrative Department (Plan)	50.03	-33.66		

Appendix - 2.9 (contd...)

Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph No. 2.3.8)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) /savings (-)
		iv) 90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	33.08	-0.04
		v) 109	Extension and Training		
		39	Animal Resource Development		
		24	Professional Efficiency Development Programme (Plan)	3.00	-2.39
		vi) 4552	Capital Outlay on North Eastern Areas		
		105	Piggery Development		
		90	State Share for Central Assistance to State Plan		
		08	State Share of North Eastern Council (NEC) (NEC Scheme)	3.87	Nil
		vii) 91	Central Assistance to State Plan		
08	North Eastern Council (NEC) (NEC Scheme)	34.91	-33.92		
18	30 - Forest Department	i) 2406	Forestry and Wild Life		
		01	Forestry		
		101	Forest Conservation, Development and Regeneration		
		88	C.S. Scheme III		
		46	Project Elephant (CSS)	3.16	-2.26
		ii) 02	Environmental Forestry and Wild Life		
		110	Wild Life Preservation		
		40	Forestry		
		28	Wild Life Conservation and Education (Non-plan)	3.90	Nil
19	35 - Urban Development Department	iii) 87	C.S. Scheme II		
		18	Assistance to Sepahijala Zoo (CSS)	29.62	-2.92
		i) 2217	Urban Development		
		01	State Capital Development		
		191	Assistance to Municipal Corporation		
		90	State Share for Central Assistance to State Plan		
		49	State Share of National Urban Livelihood Mission (Plan)	15.88	Nil
		ii) 4217	Capital Outlay on Urban Development		
		03	Integrated Development of Small and Medium Towns		
051	Construction				
89	C S Scheme-IV				
34	Atal Mission for Rejuvenation and Urban Transformation (AMRUT) (CSS)	10,53.00	- 8,35.71		
iii) 35	Smart City Mission (SCM) (CSS)	10,40.00	- 9,36.00		

Appendix - 2.9 (contd...)

Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph No. 2.3.8)

(`in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) /savings (-)
20	39 - Education (Higher) Department	i) 2202	General Education		
		02	Secondary Education		
		105	Teachers Training		
		41	Human Development		
		77	Dhalai District Polytechnic, Ambassa (Non plan)	79.40	-16.41
		ii) 2203	Technical Education		
		105	Polytechnics		
		41	Human Development		
		74	Gomati District Polytechnic at Fulkumari, Udaipur (Non plan)	58.15	-7.94
		iii) 112	Engineering/Technical Colleges and Institutes		
		70	State Share		
		39	Higher Education (Plan)	17.68	Nil
		iv) 2205	Art and Culture		
		107	Museums		
		41	Human Development		
		19	Govt. Museum (Plan)	6.68	+ 1.11
		v) 90	State Share for Central Assistance to State Plan		
		08	State Share of North Eastern Council (NEC) (NEC Scheme)	8.21	Nil
		vi) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		203	University and Higher Education		
		89	C.S.Scheme - IV		
		31	Central Assistance for Operational IASEs (CSS)	7.49	-0.18
		vii) 90	State Share for Central Assistance to State Plan		
		02	State Share of One Time Addl. Central Assistance (OTACA) (Plan)	2.25	-0.09
		viii) 55	State Share of Rashtriya Uchhtar Shiksha Abhiyan (Plan)	1,16.27	-0.01
		ix) 02	Technical Education		
		104	Polytechnics		
91	Central Assistance to State Plan				
03	Special Plan Assistance (SPA) (CASP)	2,76.99	- 2,54.99		
21	40 - Education (School) Department	i) 2059	Public Works		
		80	General		
		053	Maintenance and Repairs		
		99	Others		
		77	Special Development Scheme (SDS) (Plan)	15.55	Nil
		ii) 2202	General Education		

Appendix - 2.9 (contd...)

Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph No. 2.3.8)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) /savings (-)
		02	Secondary Education		
		105	Teachers Training		
		41	Human Development		
		iii) 65	Non-Salary for Grant-in-aid Institutions (Plan)	13.00	Nil
		05	Language Development		
		102	Promotion of Modern Indian Languages and Literature		
		99	Others		
		77	Special Development Scheme (SDS) (Plan)	50.00	-0.01
22	41 - Education (Social) Department	i) 2235	Social Security and Welfare		
		02	Social Welfare		
		001	Direction and Administration		
		33	Welfare Programme		
		82	Pension / one time Financial Benefit to the Anganwadi Workers (Plan)	54.00	-0.02
		ii) 104	Welfare of Aged, Infirm and Destitute		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	41.63	Nil
		iii) 03	National Social Assistance Programme		
		102	National Family Benefit Scheme		
		90	State Share for Central Assistance to State Plan		
		21	State Share of National Social Assistance Programme (NSAP) (Plan)	1.80	Nil
		iv) 60	Other Social Security and Welfare Programme		
		102	Pension under Social Security Scheme		
		33	Welfare Programme		
08	Correctional Services (Non plan)	1,34.88	-60.00		
23	42 - Education (Sports and Youth Programme) Department	i) 4202	Capital Outlay on Education, Sports, Art and Culture		
		03	Sports and Youth Services		
		102	Sports Stadia		
		91	Central Assistance to State Plan		
		09	Central Pool of Resources for North East & Sikkim (NLCPR) (CASP)	48.35	Nil
		ii) 99	Others		
		77	Special Development Scheme (SDS)(Plan)	1,50.77	Nil
		iii) 800	Other Expenditure		

Appendix - 2.9 (contd...)

Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph No. 2.3.8)

(`in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) /savings (-)
		90	State Share for Central Assistance to State Plan		
		02	State Share of One Time Addl. Central Assistance (OTACA) (Plan)	1.00	-0.04
		iv) 99	Others		
		77	Special Development Scheme (SDS) (Plan)	1,32.60	Nil
24	49 - Fire Services Organisation	4070	Capital Outlay on other Administrative Services		
		800	Other Expenditure		
		88	C.S.Scheme-III		
		80	Strengthening of Fire & Emergency Services in the Country (CSS)	12.13	Nil
25	51 - Public Works (Drinking Water and Sanitaion) Department	i) 4215	Capital Outlay on Water Supply and Sanitation		
		01	Water Supply		
		101	Urban Water Supply		
		99	Others		
		77	Special Development Scheme (SDS) (Plan)	52.00	-0.03
		ii) 102	Rural Water Supply		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		35	RIDF-XXI Water Supply Arrangement in Rural Area of Tripura / Sinking and Development of Deep Tube-Wells Schemes (Plan)	5,20.00	- 1,77.92
		iii) 36	RIDF Loan of various Projects under different Administrative Departments (Plan)	50.90	-50.90
		iv) 90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assisance (SPA) (Plan)	1,45.49	+0.01
		v) 13	State Share of National Rural Drinking Water Programme (NRDWP) (Plan)	87.07	Nil
		vi) 800	Other Expenditure		
		91	Central Assistance to State Plan		
		09	Central Pool of Resources for North East & Sikkim (NLCPR) (CASP)	72.20	Nil
26	52 - Family Welfare and Preventive Medicine	i) 4210	Capital Outlay on Medical and Public Health		
		02	Rural Health Services		
		103	Primary Health Centres		

Appendix - 2.9 (concl.)

Statement of cases where re-appropriation done without the knowledge of Legislature

(Reference: Paragraph No. 2.3.8)

(₹ in lakh)

Sl. No.	Number and name of Grant/ Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) /savings (-)
		54	National Bank for Agriculture and Rural Development (NABARD)		
		34	RIDF-XIX-Construction of 2 PHCs and 20 Staff Quarters at Gomati and Sepahijala District (Plan)	8,70.75	- 8,22.04
		ii) 800	Other Expenditure		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	10.00	-1.15
27	57 - Welfare of Minorities Department	i) 2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		
		04	Welfare of Minorities		
		277	Education		
		90	State Share for Central Assistance to State Plan		
		59	State Share of Multi Sectoral Development Programme for Minorities (Plan)	2.71	Nil
		ii) 800	Other Expenditure		
		90	State Share for Central Assistance to State Plan		
		59	State Share of Multi Sectoral Development Programme for Minorities (Plan)	14.08	-14.08
28	59 - Tourism Department	5452	Capital Outlay on Tourism		
		01	Tourist Infrastructure		
		101	Tourist Centre		
		90	State Share for Central Assistance to State Plan		
		03	State Share of Special Plan Assistance (SPA) (Plan)	15.60	Nil

Appendix - 2.10

Statement showing cases where more than ₹ 25 lakh savings occur but more than 50 per cent savings were not surrendered during 2015-16

(Reference: Paragraph No. 2.3.10)

(₹ in lakh)

Sl. No.	Number and name of grants/appropriations	Total provision	Total savings	Amount not surrendered	Percentage of total savings not surrendered
Revenue – Voted					
1	1: Department of Parliamentary Affairs	2147.01	622.57	622.57	100
2	4: Election Department	1385.80	166.51	166.51	100
3	5: Law Department	6382.69	1634.17	1634.17	100
4	6: Revenue Department	15938.28	2943.50	2739.62	93.07
5	7: General Administration (AR) Department	321.80	69.88	69.88	100
6	9: Statistical Department	763.50	145.10	99.93	68.87
7	10: Home (Police) Department	99128.81	9838.16	9807.38	99.69
8	11: Transport Department	2442.00	193.77	190.77	98.45
9	12: Co-operation Department	1970.40	260.76	147.16	56.43
10	14: Power Department	8537.50	74.62	74.62	100
11	17: Information, Cultural Affairs and Tourism Department	2554.55	330.45	330.45	100
12	24: Industries and Commerce Department	4122.48	146.17	146.17	100
13	25: Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	2721.44	1071.41	644.67	60.17
14	30: Forest Department	8036.79	756.36	459.64	60.77
15	31: Rural Development Department	14679.78	3883.45	2418.21	62.27
16	34: Planning and Co-ordination Department	355.19	27.28	27.28	100
17	38: General Administration (Printing and Stationery) Department	1371.00	279.51	161.51	57.78
18	42: Education (Sports and Youth Programme) Department	7011.61	2650.59	1560.18	58.86
19	46: Treasuries	691.00	162.47	162.47	100
20	48: High Court	1367.74	98.68	98.68	100
21	49: Fire Service Organisation	5667.56	1190.23	1190.23	100
22	52: Family Welfare and Preventive Medicine	26276.91	6605.50	3823.76	57.89
23	57: Welfare of Minorities Department	1865.17	270.46	270.46	100
Revenue – Charged					
24	13: Public Works (Roads and Buildings) Department	6525.00	1467.26	1467.26	100
25	35: Urban Development Department	102.50	102.50	102.50	100
26	43: Finance Department	76669.00	9532.00	9532.00	100
27	52: Family Welfare and Preventive Medicine	350.00	137.45	137.45	100
Capital - Voted					
28	5: Law Department	5228.79	4876.67	4830.82	99.06
29	6: Revenue Department	3803.37	1261.43	1261.43	100
30	10: Home (Police) Department	5836.14	4690.30	4356.01	92.87
31	11: Transport Department	1576.62	1039.01	1039.01	100
32	13: Public Works (Roads and Buildings) Department	41077.23	8321.92	8041.98	96.64

Appendix - 2.10 (concl.)

Statement showing cases where more than ₹ 25 lakh savings occur but more than 50 per cent savings were not surrendered during 2015-16

(Reference: Paragraph No. 2.3.10)

(₹ in lakh)

Sl. No.	Number and name of grants/appropriations	Total provision	Total savings	Amount not surrendered	Percentage of total savings not surrendered
33	15: Public Works (Water Resource) Department	12318.74	4259.27	4184.04	98.23
34	16: Health Department	7678.13	2765.12	2058.74	74.45
35	17: Information, Cultural Affairs and Tourism Department	250.00	221.80	166.40	75.02
36	25: Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	781.84	285.29	260.07	91.16
37	26: Fisheries Department	121.73	114.67	114.67	100
38	29: Animal Resource Development Department	496.82	236.87	161.70	68.29
39	31: Rural Development Department	49159.73	10078.60	511.43	5.08
40	33: Science, Technology and Environment Department	1048.14	477.10	477.10	100
41	38: General Administration (Printing and Stationery) Department	230.00	144.90	144.90	100
42	39: Education (Higher) Department	14350.76	3790.63	1959.05	51.68
43	40: Education (School) Department	6133.56	2373.47	2373.47	100
44	45: Taxes and Excise	179.92	179.92	179.92	100
45	52: Family Welfare and Preventive Medicine	16602.97	14643.97	14096.96	96.26
46	56: Information Technology Department	1350.79	1127.78	753.70	66.83
47	61: Welfare of Other Backward Classes Department	419.00	369.00	369.00	100
Capital - Charged					
48	13: Public Works (Roads and Buildings) Department	11500.00	1135.40	1135.40	100
49	35: Urban Development Department	48.75	48.75	48.75	100
Total		479578.54	107102.68	86610.08	

Appendix - 2.11

Statement of grants/appropriations in which amount surrendered in excess of savings during 2015-16

(Reference: Paragraph No. 2.3.11)

(₹ in lakh)

Sl. No.	Number and name of grants / appropriations	Savings	Amount surrendered
Revenue – Voted			
1	13: Public Works (Roads and Buildings) Department	2,875.11	5,727.25
2	23: Panchayati Raj Department	12,999.18	13,096.01
3	32: Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group	48.65	82.20
4	54: Factories And Broilar Organisation	4.17	9.71
Capital - Charged			
5	43: Finance Department	6,386.00	6,831.42
Total		22,313.11	25,746.59

Appendix - 2.12

Statement of grants/appropriations in which savings of more than ₹ 20 lakh occurred but no part of the savings had been surrendered during 2015-16

(Reference: Paragraph No. 2.3.12)

(₹ in lakh)

Sl. No.	Number and name of grants / appropriations	Amount of savings
Revenue – Voted		
1	1: Department of Parliamentary Affairs	622.57
2	4: Election Department	166.51
3	5: Law Department	1634.17
4	7: General Administration (AR) Department	69.88
5	14: Power Department	74.62
6	17: Information, Cultural Affairs and Tourism Department	330.45
7	24: Industries and Commerce Department	146.17
8	34: Planning and Co-ordination Department	27.28
9	44: Institutional Finance	24.92
10	46: Treasuries	162.47
11	48: High Court	98.68
12	49: Fire Service Organisation	1190.23
13	57: Welfare of Minorities Department	270.46
Revenue – Charged		
14	13: Public Works (Roads and Buildings) Department	1467.26
15	35: Urban Development Department	102.50
16	43: Finance Department	9532.00
17	52: Family Welfare and Preventive Medicine	137.45
Capital - Voted		
18	6: Revenue Department	1261.43
19	11: Transport Department	1039.01
20	26: Fisheries Department	114.67
21	33: Science, Technology and Environment Department	477.10
22	38: General Administration (Printing and Stationery) Department	144.90
23	40: Education (School) Department	2373.47
24	45: Taxes and Excise	179.92
25	61: Welfare of Other Backward Classes Department	369.00
Capital - Charged		
26	13: Public Works (Roads and Buildings) Department	1135.40
27	35: Urban Development Department	48.75
Total		23,201.27

Appendix - 2.13

Rush of Expenditure

(Reference: Paragraph No. 2.3.13)

(₹ in crore)

Sl. No	Major Heads of Accounts where the expenditure incurred in March 2016 ranged between 50 per cent and 100 per cent of the total expenditure					
	Number and Name of Grant	Major Head	Description	Total Expenditure	Expenditure incurred in March 2016	Percentage of expenditure in March 2016
Revenue						
1	15-Public Works (Water Resource) Department	2702	Minor Irrigation	37.93	20.14	53.10
2	24-Governor's Secretariat	2407	Plantation	0.25	0.25	100.00
3	27-Agriculture Department	2435	Other Agriculture Programmes	0.10	0.05	50.00
Total				38.28	20.44	53.40
Capital						
4	6-Revenue Department	4070	Capital Outlay on Other Administrative services	102.39	61.31	59.88
5	10-Home (Police) Department	4055	Capital Outlay on Police	11.86	7.39	62.31
6	13-Public Works (Roads & Buildings) Department	4059	Capital Outlay on Public Works	32.44	18.10	55.80
7	15-Public Works (Water Resource) Department	4711	Capital Outlay on Food Control	4.83	3.93	81.37
8	21-Food, Civil Supplies & Consumers Affairs Department	4408	Capital Outlay on Food Storage	11.86	7.46	62.90
9	24-Industries & Commerce Department	5453	Capital Outlay on Foreign Trade and Export	4.21	2.11	50.12
10	26-Fisheries Department	4405	Capital Outlay on Fisheries	1.36	0.99	72.79
11	27-Agriculture Department	4401	Capital Outlay on Crop Husbandry	21.56	21.56	100.00
12	29-Animal Resource Development Department	4403	Capital Outlay on Animal Husbandry	6.21	3.37	54.27
13	38-General Administration(Printing & Stationary) Department	4058	Capital Outlay on Stationary and Printing	0.85	0.83	97.65
14	41-Education (Social) Department	4235	Capital Outlay on Social Security & Welfare	0.25	0.25	100.00
15	52-Family Welfare & Preventive Medicine Department	4211	Capital Outlay on Family Welfare	14.55	9.88	67.90
16	57-Welfare of Minorities Department	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	41.46	21.42	51.66
17	59-Tourism Department	5452	Capital Outlay on Tourism	4.34	2.44	56.22
Total				258.17	161.04	62.38
Grand Total				296.45	181.48	61.22

Appendix- 3.1

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

(Reference: Paragraph No. 3.2)

(₹ in lakh)

Sl. No.	Name of the Body/Authorities	Year for which accounts had not been received	Grants received during 2015-16 (₹ in lakh)
1	Tripura State Social Welfare Advisory Board, Agartala	2013-14 to 2015-16	619.44
2	District Rural Development Agency, South, Belonia	2012-13 to 2015-16	NA
3	District Rural Development Agency, North, Dharmanagar	2012-13 to 2015-16	5.96
4	District Rural Development Agency, Dhalai, Ambassa	2014-15 to 2015-16	NA
5	District Rural Development Agency, Gomati, Udaipur	2012-13 to 2015-16	NA
6	District Rural Development Agency, Khowai	2012-13 to 2014-15	NA
7	Tripura Scheduled Caste Development Corporation Limited. Agartala	1998-99 to 2015-16	NA
8	Tripura Renewable Energy Development Agency, Agartala	2014-15 to 2015-16	NA
9	Pragati Vidyabhavan, Agartala	2015-16	NA
10	Ramthakur Pathsala (Boys)H.S (+2 stage) School, Agartala	2006-07 to 2015-16	NA
11	Health & Family Welfare Society, Agartala	2015-16	1234.78
12	Tripura State Blindness Control Society, Agartala	2003-04 to 2015-16	NA
13	Tripura State Leprosy Control Society, Agartala	2008-09 to 2015-16	NA
14	Tripura State Council for Science and Technology, Agartala	2015-16	NA
15	D.N. Vidyamandir, Dharmanagar	2014-15 & 2015-16	NA
16	Hindi H.S. School, Agartala	2014-15 & 2015-16	NA
17	Prachya Bharati H.S School, Agartala	Since inception	NA
18	Tripura State TB Control Society, Agartala	2012-13 to 2015-16	NA
19	Tripura Mental Health Society, Agartala	2005-06 to 2015-16	NA
20	Netaji Subhas Vidya Niketan School, Agartala	2006-07 to 2015-16	NA
21	Ishanchandra Nagar Pargana H.S. School, Bishalgarh	2014-15 & 2015-16	NA

Appendix- 3.1 (concl.)

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

(Reference: Paragraph No. 3.2)

(₹ in lakh)

Sl. No.	Name of the Body/Authorities	Year for which accounts had not been received	Grants received during 2015-16 (₹ in lakh)
22	Karaimura H.S. School (Secondary Stage), Bishalgarh	2009-10 to 2015-16	NA
23	Fatikroy Class – XII School (Secondary Stage), Kailasahar	2006-07 to 2015-16	NA
24	Ramthakur Pathsala (Girls) H.S (+2 Stage) School, Agartala	2013-14 to 2015-16	NA
25	Bishalgarh H.S. School, Bishalgarh	2005-06 to 2014-15	NA
26	Ranirbazer Vidya Mandir, Ranirbazer	Since inception	NA
27	Ramesh H. S. School, Udaipur	2013-14 to 2015-16	NA
28	Belonia Vidyapith, Belonia	2015-16	NA
29	Mahatma Gandhi H.S. School, Collage Tilla, Agartala	2012-13 to 2015-16	NA
30	Tripura Veterinary Council, Agartala	2013-14	NA
31	Sankaracharya Vidyaniketan (Secondary Stage), Agartala	Since inception to 2015-16	NA
32	Vivekananda H.S School (Secondary Stage), Teliamura	2015-16	NA
33	Saradamoyee Vidyapith, (Secondary Stage), Teliamura	2014-15 & 2015-16	NA
34	Jolaibari High School, (Secondary Stage), Jolaibari	Since inception to 2015-16	NA
35	Harachandra H. S. School, (Secondary Stage), Kamalpur	Since inception to 2015-16	NA
36	Tripura Sports Council, Agartala	2013-14 to 2015-16	NA
37	Tripura Scheduled Tribes Development Corporation Limited. Agartala	2010-11 to 2015-16	NA
38	Tripura State Co-operative Bank Limited, Agartala.	Since inception to 2015-16	NA

Note: NA - Not available.

Appendix- 3.2

Statement showing performance of Autonomous Bodies

(Reference: Paragraph No. 3.3)

Sl. No	Name of the Autonomous Bodies	Audited Under Section of CAG's DPC Act, 1971	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report issued	Date of issue	Placement of SAR in the Legislature	Delay, if any, in submission of accounts/placement of SAR	Reasons for delay
1	2	3	4	5	6	7	8	9	10
1.	Tripura Board of Secondary Education	20(1)	2011-12 to 2015-16	2010-11 to 2013-14	1998-99 to 2001-02 2002-03 to 2005-06 2006-07 to 2009-10	26-04-2010 12-12-2011 10-04-2014	Not yet placed	Annual Accounts for the years 2014-15 to 2015-16 are pending.	NA
2.	Tripura Housing and Construction Board	19(3)	2006-07 to 2011-12	NIL	1990-91 to 1992-93 1993-94 to 1996-97 1997-98 to 2001-02 2002-03 to 2009-10 2010-11	03-07-2007 03-06-2009 23-02-2011 12-03-2013 18-09-2015	Not yet placed	Annual Accounts from 2011-12 to 2015-16 are pending.	NA
3.	Tripura Khadi and Village Industries Board.	19(3)	2011-12 to 2015-16	2011-12 to 2014-15	2008-09 to 2010-11	06-09-2013	24.02.2014	Annual Accounts for the year 2015-16 is pending.	NA
4.	Tripura Tribal Areas Autonomous District Council	Article Sixth Schedule	NIL	Field work for the accounts 2013-14 is in progress.	2012-13	08-06-2016	Not yet placed	Annual Accounts for the years 2014-15 to 2015-16 are pending	NA
5.	Tripura State Legal Service Authority	19(2)	NIL	2013-14	2010-11 to 2012-13	21-03-2014	Not yet placed	Annual Accounts for the year 2014-15 & 2015-16 is pending.	NA

Appendix- 3.2

Statement showing performance of Autonomous Bodies

(Reference: Paragraph No. 3.3)

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

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