

## TABLE OF CONTENTS

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

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

## APPENDICES

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

