TABLE OF CONTENTS

Particulars	Paragraph(s)	Page No.
Preface		v
Executive Summary		vii
CHAPTER-I: FINANCES OF THE STATE GOVERNMENT		
Profile of State		1
Introduction	1.1	1
Summary of Fiscal Transactions in 2017-18	1.1.1	2
Review of the Fiscal Situation	1.1.2	3
Budget Estimates and Actuals	1.1.3	3
Gender Budget	1.1.4	5
Resources of the State	1.2	6
Resources of the State as per the Annual Finance Accounts	1.2.1	6
Funds transferred to State Implementing Agencies outside the	1.2.2	7
State Budget		
Composition of Revenue Receipts	1.3	8
Trend in Revenue Receipts and Buoyancy Ratios relative to	1.3.1	9
GSDP for the period 2013-18		
State's Own Resources	1.3.2	9
Grants-in-Aid from Government of India	1.3.3	13
Debt waiver under the Debt Consolidation and Relief Facilities	1.3.4	14
State's Share of Union Taxes and Duties	1.3.5	14
Optimisation of XIV Finance Commission Grants during 2017-18	1.3.6	15
Capital Receipts	1.4	16
Recoveries of Loans and Advances	1.4.1	17
Public Debt Receipts	1.4.2	17
Public Account Receipts	1.5	18
Trend and net availability of fund from Public Account during	1.5.1	19
2013-18		
Application of Resources	1.6	19
Trend and Composition of Expenditure	1.6.1	19
Trend and Composition of Expenditure by Activities	1.6.2	20
Revenue Expenditure	1.6.3	21
Plan Revenue Expenditure	1.6.3.1	21
Non-Plan Revenue Expenditure	1.6.3.2	21
Growth of Revenue Receipts and Expenditure and their	1.6.4	22
percentage to GSDP during 2013-18		
Committed Expenditure	1.6.5	22
Local Bodies	1.6.6	25
Quality of Expenditure	1.7	27
Adequacy of Public Expenditure	1.7.1	27
Efficiency of Expenditure Use	1.7.2	28
Efficiency of expenditure on selected Social and Economic	1.7.3	29
Services		
Financial Analysis of Government Expenditure and Investments	1.8	30
Financial Results of Irrigation Projects	1.8.1	30
Incomplete Projects	1.8.2	30
Investments and Returns	1.8.3	31
Loans and Advances by State Government	1.8.4	32
Cash Balances and Investment of Cash Balances	1.8.5	32

Particulars	Paragraph(s)	Page No.
Fresh Borrowings by the State	1.8.6	33
Assets and Liabilities	1.9	35
Growth and Composition of Assets and Liabilities	1.9.1	35
Fiscal Liabilities	1.9.2	35
Transactions under Reserved Funds	1.9.3	37
Contingent Liabilities	1.9.4	38
Analysis of Borrowings of Government	1.10	40
Fiscal Imbalances	1.11	42
Trends in Deficits	1.11.1	42
Composition of Fiscal Deficit/Surplus and its Financing Pattern	1.11.2	43
Quality of Deficit/Surplus	1.11.3	44
Conclusion	1.12	44
CHAPTER -II: FINANCIAL MANAGEMENT AND BUDGET	TARY CONTR	OL
Introduction	2.1	47
Summary of Appropriation Accounts	2.2	47
Analysis of Budget Allocation	2.2.1	48
Financial Accountability and Budget Management	2.3	49
Appropriation vis-à-vis Allocative Priorities	2.3.1	49
Persistent Savings	2.3.2	49
Excess over provision relating to previous years requiring	2.3.3	50
regularisation		
Excess expenditure over provision relating to previous years	2.3.3.1	50
Excess expenditure over budget provision for the year 2017-	2.3.3.2	50
18 requiring regularisation		
Unnecessary/excessive/inadequate supplementary provision	2.3.4	51
Excessive/unnecessary or insufficient re-appropriation of	2.3.5	51
funds		
Re-appropriation done without knowledge of the State	2.3.6	52
Legislature		
Unexplained re-appropriation	2.3.7	52
Anticipated savings not surrendered	2.3.8	52
Inadequate budgetary control	2.3.9	52
Expenditure Controls	2.4	53
Pendency in submission of Detailed Countersigned	2.4.1	53
Contingent Bills against Abstract Contingent Bills	2.1.1	33
Review of Selected Grant No. 35 - Urban Development	2.5	54
Department	2.3	54
Conclusion	2.6	56
CHAPTER -III: FINANCIAL REPORTING	2.0	20
Delay in submission of Utilisation Certificates	3.1	59
Non-submission/delay in submission of Accounts	3.2	60
Delay in submission of Accounts/Audit Reports of Autonomous	3.3	61
Bodies	3.0	01
Reconciliation of Receipts and Expenditure	3.4	63
Booking under Minor Head- '800 other Receipts' and 'Other	3.5	63
Expenditure'		
End use of Labour Cess	3.6	63
Suspense Balances	3.7	64
Conclusion	3.8	65
COMPTROTOTT	5.0	0.5

APPENDICES

Particulars	Appendix Number	Page No.
Structure and Form of Government Accounts	1.1 (Part A)	67
Layout of Finance Accounts	1.1 (Part B)	68
Methodology Adopted for the Assessment of Fiscal Position	1.1 (Part C)	70
A brief Profile of Tripura	1.1 (Part D)	71
Abstract of Receipts and Disbursements for the year	1.2	72
2017-18		
Statement showing funds directly released by Government of India to	1.3	75
the State Implementing Agencies and the Non-Governmental		
Organisations during the year 2017-18 on various schemes/programmes		
outside the State Budget		
Time Series Data on State Government Finances	1.4	78
Assets and Liabilities	1.5	81
List of grants with savings of ₹ 20 lakh and above during 2017-18	2.1	82
List of grants indicating persistent savings of more than ₹ 1 crore during 2013-18	2.2	85
Statement of various Grants/Appropriations where excess expenditure occurred during the year 2017-18 which are required to be regularised under Article 205 of the Constitution of India	2.3	86
Statement showing cases where supplementary provision proved unnecessary (by more than ₹ 10 lakh) during the year 2017-18	2.4	87
Statement showing grants/appropriation where supplementary provision	2.5	88
proved excessive by more than ₹ 25 lakh resulting in there was savings		
in each case by more than ₹ 25 lakh during 2017-18		
Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings/excess of more than ₹ 20 lakh in each service of account during 2017-18	2.6	89
Creation of provision/reappropriation and expenditure incurred without knowledge of the Legislature during 2017-18	2.7	96
Statement of Grants/Appropriations in which savings of more than ₹ 20 lakh occurred but no part of the savings had been surrendered during 2017-18	2.8	98
Department-wise and year-wise break-up of outstanding AC Bills pertaining to the defaulting departments as on 31 March 2018	2.9	99
Statement showing names of bodies and authorities, the accounts of which had not been received	3.1	101
Statement showing performance of Autonomous Bodies	3.2	103
Statement of Major Head wise Receipts booked under Minor Head	3.3	104
'800- Other Receipts'	5.5	101
Statement of Major Head-wise Expenditure booked under Minor Head 800- Other Expenditure'	3.4	105