

सत्यमेव जयते

# Finance Accounts 2014-15



**(Volume-I)**

**Government of Tripura**

# **Finance Accounts**

**for the year 2014-15**

**(Volume-I)**

**Government of Tripura**



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**GOVERNMENT OF TRIPURA**  
**FINANCE ACCOUNTS**  
**2014-2015**

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**Table of Contents**

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	<b>Page(s)</b>
<b>Volume I</b>	
Certificate of the Comptroller and Auditor General of India	v-vii
Guide to the Finance Accounts	ix-xvii
1. Statement 1 : Statement of Financial Position	1-2
2. Statement 2 : Statement of Receipts and Disbursements	3-8
Annexure A : Cash Balance and Investments of Cash Balances	
3. Statement 3 : Statement of Receipts ( Consolidated Fund )	9-14
4. Statement 4 : Statement of Expenditure ( Consolidated Fund )	15-21
5. Statement 5 : Statement of Progressive Capital Expenditure	22-31
6. Statement 6 : Statement of Borrowings and other Liabilities	32-36
7. Statement 7 : Statement of Loans and Advances given by the Government	37-40
8. Statement 8 : Statement of Investments of the Government	41
9. Statement 9 : Statement of Guarantees given by the Government	42
10. Statement 10 : Statement of Grants-in-aid given by the Government	43-46
11. Statement 11 : Statement of Voted and Charged Expenditure	47-48
12. Statement 12 : Statement of Sources and Application of funds for expenditure other than revenue account	49-53
13. Statement 13 : Summary of balances under Consolidated Fund, Contingency Fund and Public Account	54-56
Notes to Accounts	57-73
<b>Volume - II Part - I</b>	
14. Statement 14 : Detailed Statement of Revenue and Capital Receipts by Minor Heads	75-148
15. Statement 15 : Detailed Statement of Revenue Expenditure by Minor Heads	149-252
16. Statement 16 : Detailed Statement of Capital Expenditure by Minor Heads and Subheads	253-398
17. Statement 17 : Detailed Statement of Borrowings and Other Liabilities	399-419
18. Statement 18 : Detailed Statement of Loans and Advances given by the State Government	420-429

	<b>Page(s)</b>
19. Statement 19 : Detailed Statement of Investments of the Government	430-465
20. Statement 20 : Detailed Statement of Guarantees given by the Government	466-472
21. Statement 21 : Detailed Statement on Contingency Fund and other Public Account transactions	473-492
22. Statement 22 : Detailed Statement on Investment of Earmarked Funds	493-494
<b>Part II</b>	
23. Appendix I : Comparative Expenditure on Salary	496-510
24. Appendix II : Comparative Expenditure on Subsidy	511-516
25. Appendix III : Grants-in-aid/Assistance given by the State Government (Institution wise and Scheme wise)	517
26. Appendix IV : Details of Externally Aided Projects	518
27. Appendix V : Plan Scheme Expenditure	
A. Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes)	519-526
B. State Plan Schemes	527-536
28. Appendix VI : Direct transfer of Central Scheme funds to implementing Agencies in the State (Funds routed outside State Budgets) (Unaudited Figures)	537-544
29. Appendix VII : Acceptance of Reconciliation of balances (As depicted in Statements 18 and 21)	545-548
30. Appendix VIII Financial Results of Irrigation Schemes	549
31. Appendix IX : Commitments of the Government - List of Incomplete Capital Works	550-581
32. Appendix X : Maintenance Expenditure with segregation of Salary and Non-Salary portion	582-598
33. Appendix XI : Major Policy Decisions of the Government during the year or new schemes proposed in the Budget	599
34. Appendix XII : Committed Liabilities of the Government	600-607

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

This compilation containing the Finance Accounts of the Government of Tripura for the year ending 31 March 2015 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two Volumes, Volume – I contains the Consolidated position of the State finances and Volume - II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Tripura and the statements received from the Reserve Bank of India. Statements (8, 9, 10, 19, 20 & 22) and appendices (III, IV, VIII, IX, XI and XII) in this compilation have been prepared directly from the information received from the Government of Tripura who is responsible to ensure the correctness of such information.

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



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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Tripura for the year 2014-2015.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Report on the Government of Tripura being presented separately for the year ended 31 March 2015.



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

**Date:**  
**Place: New Delhi**





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## Guide to the Finance Accounts

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

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

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

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

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

**Part II: The Contingency Fund:** This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Tripura for 2014-15 is ₹ 10.00 crore.

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

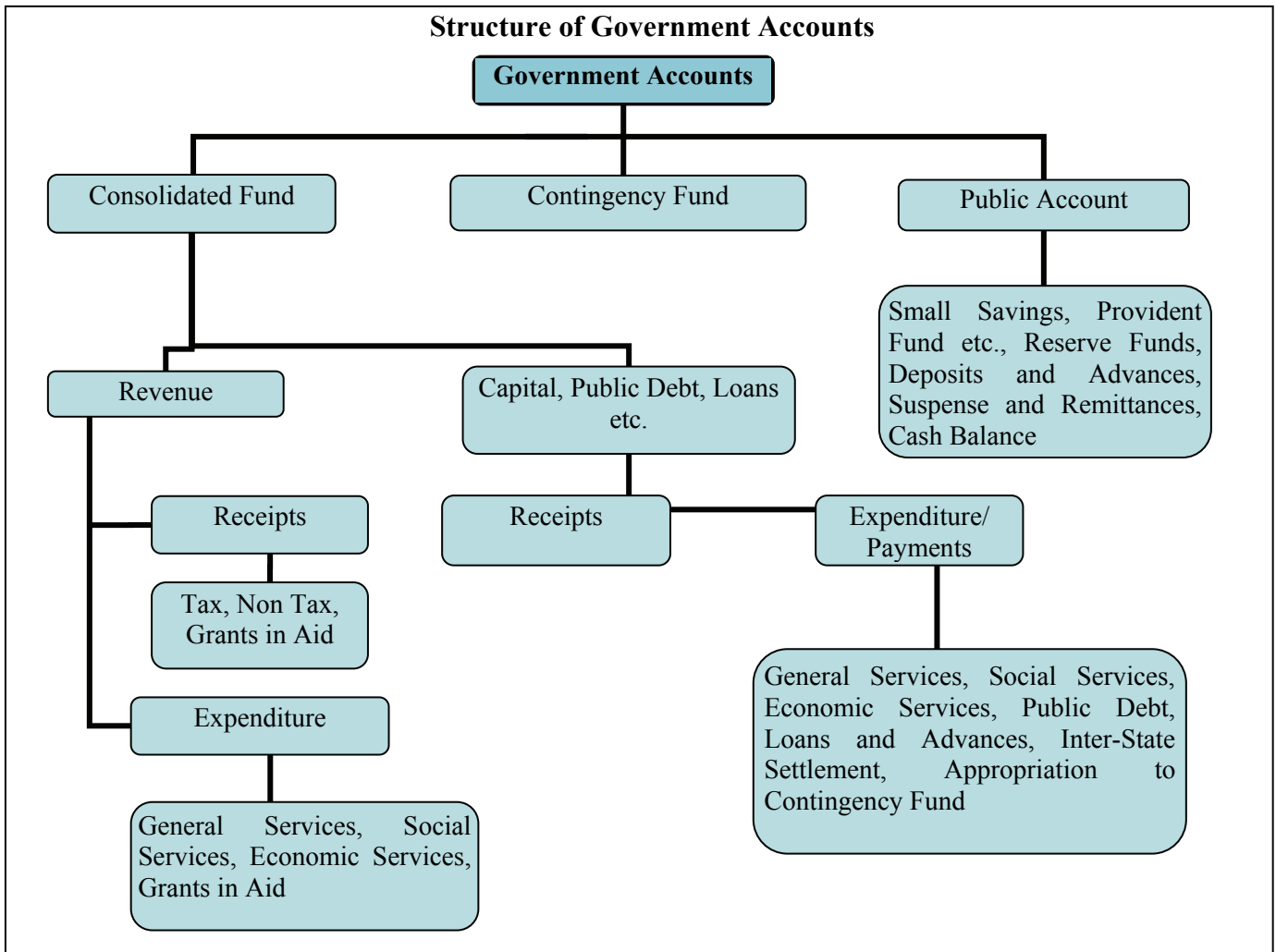
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two digits), and Object Heads (two digits). Major Heads represent functions of Government, Sub- Major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

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2015)

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

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

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



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

The Finance Accounts are presented in two volumes.

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

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

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

**3. Statement of Receipts (Consolidated Fund):** This statement comprises revenue and capital receipts and borrowings and repayments of the loans given by the State Government. This statement corresponds to detailed statements 14, 17 and 18 in Volume II of the Finance Accounts.

**4. Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statement 15, 16, 17, and 18 in Volume II.

**5. Statement of Progressive Capital Expenditure.** This statement corresponds to the detailed statement 16 in Volume II.

**6. Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II.

**7. Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume II

**8. Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II

**9. Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the detailed statement 20 in Volume II.

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

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

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

**13. Summary of balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed statement 14,15,16,17,18 and 21 in Volume II

**Volume II of the Finance Accounts contains two parts – nine detailed statement in Part – I and XII Appendices in Part II**

**Part I of Volume II**

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

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

**16. Detailed Statement of Capital Expenditure by Minor Heads and Subheads:** This statement, which corresponds to the summary statement 5 in Volume I, depicts the capital expenditure (during the year and cumulatively) of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Subhead levels also.

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

**18. Detailed Statement on Loans and Advances given by the Government:** This statement corresponds to the summary statement 7 in Volume I.

**19. Detailed Statement of Investments:** This statement depicts investments entity wise and Major and Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I

**20. Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of government guarantees. This statement corresponds to Statement 9 in Volume I.

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

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

## **Part II of Volume II**

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



### C. Ready Reckoner

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

<b>Parameter</b>	<b>Summary Statements (Volume I)</b>	<b>Detailed Statements (Volume II)</b>	<b>Appendices</b>
<b>Revenue Receipts (including Grants received), Capital Receipts</b>	2, 3	14	
<b>Revenue Expenditure</b>	2, 4	15	I (Salary), II (Subsidy)
<b>Grants-in-Aid given by the Government</b>	2,10	...	III (Grants-in-Aid)
<b>Capital expenditure</b>	1, 2, 4,5,12	16	I (Salary)
<b>Loans and Advances given by the Government</b>	1, 2,7	18	
<b>Debt Position/ Borrowings</b>	1, 2,6	17	
<b>Investments of the Government in Companies, Corporations etc</b>	8	19	
<b>Cash</b>	1, 2,12,13		VIII
<b>Balances in Public Account and investments thereof</b>	1, 2,12,13	21,22	
<b>Guarantees</b>	9	20	
<b>Schemes</b>			IV (Externally Aided Projects), V (Plan Schemes Expenditure)

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

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

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

Examples of periodical adjustments and book adjustments are given below:

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

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

(3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme where interest is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-State Provident Fund and Major Head 8011-Insurance and Pension Fund.

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

#### **E. Rounding:**

Difference of ₹ 0.01 lakh/crore, wherever occurring, is due to rounding.

**STATEMENT 1 : STATEMENT OF FINANCIAL POSITION**

(₹ in crore)

Assets <sup>1</sup>	Reference ( Sr. No)		As at 31 March 2015	As at 31 March 2014
	Notes to Accounts	Statement / Appendix		
<b>Cash</b>				
(i) Cash in Treasuries and Local Remittances	...	Annexure to Statement - 2	(-) 1.13	(-) 1.13
(ii) Departmental Balances	...	Statement - 21	24.27	7.98
(iii) Permanent Imprest	...	Statement - 21	(-) 0.05	(-) 0.05
(iv) Cash Balance Investment	...	Statement - 21	33,71.25	34,60.88
(v) Deposits with Reserve Bank of India ( If credit balance include here with minus sign)	Sl. No. 2 (v)	Annexure to Statement - 2	(-) 5,42.81	(-) 2,09.71
(vi) Investments from earmarked funds <sup>2</sup>		Statement - 22	5,29.21	5,29.21
<b>Capital Expenditure</b>				
(i) Investments in shares of Companies, Corporations, etc.	...	Statement - 8,19	13,33.72	11,99.55
(ii) Other Capital Expenditure	...	Statement - 16	1,67,87.07	1,40,88.95
<b>Contingency Fund ( un-recouped)</b>	...	...		
<b>Loans and Advances</b>	Sl. No. 3 (v)	Statement - 7,18	1,40.60	1,27.05
<b>Advances with departmental officers</b>	...	Statement - 21	1.11	0.97
<b>Suspense and Miscellaneous Balances<sup>3</sup></b>	Sl. No. 3 (iii)	Statement - 21	1,69.25	1,25.06 <sup>^</sup>
<b>Remittance Balances</b>	...	Statement - 21	-16.95	64.57
<b>Cumulative excess of expenditure over receipts<sup>4</sup></b>	...	...	...	...
<b>Total</b>			<b>2,17,95.54</b>	<b>1,93,93.33</b>

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

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

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

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

<sup>^</sup>Decreased by ₹ 10.84 crore due to *pro forma* transfer (deduct debit) to appropriate Minor Head 111- Other Departmental Deposit under Major Head 8443 - Civil Deposits (deduct credit) being rectification of misclassification of previous year.

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

(₹ in crore)

<i>Liabilities</i>	<i>Reference ( Sr. No)</i>		<i>As at 31 March 2015</i>	<i>As at 31 March 2014</i>
	Notes to Accounts	Statement / Appendix		
<b>Borrowings (Public Debt)</b>				
(i) Internal Debt	...	Statement - 17	49,82.50	47,19.21 <sup>a</sup>
(ii) Loans and Advances from Central Government				
Non-Plan Loans	...	Statement - 6,17	5.62	6.23
Loans for State Plan Schemes	...	Statement - 6,17	2,90.43	3,14.19 <sup>b</sup>
Loans for Central Plan Schemes	...	Statement - 6,17	...	...
Loans for Centrally Sponsored Plan Schemes	...	Statement - 6,17	3.25	3.34
Other loans	...	Statement - 6,17	8.52	10.07
<b>Contingency Fund (corpus)</b>	...	Statement - 21	10.00	10.00
<b>Liabilities on Public Account</b>				
(i) Small Savings, Provident Funds etc.	...	Statement - 6,21	30,14.96	27,12.56
(ii) Deposits	...	Statement - 6,21	3,34.70	2,97.03 <sup>c</sup>
(iii) Reserve Funds	...	Statement - 6,21	6,79.57	6,51.53
<b>Cumulative excess of receipts over expenditure</b>	...	Statement - 12	1,24,65.99	1,06,69.17 <sup>d</sup>
<b>Total</b>			<b>2,17,95.54</b>	<b>1,93,93.33</b>

<sup>a</sup>Decreased by ₹ 0.03 crore due to *pro forma* transfer to appropriate minor head 800-Other Receipts below Major Head 0075-Miscellaneous. General Services being rectification of misclassification of the previous year.

<sup>b</sup>Decreased by ₹ 1.36 crore which was the net effect of the following adjustments - (i) Decreased by ₹ 2.56 crore due to *pro forma* transfer to appropriate Minor Head 800-Other Receipts below the Major head 0075-Miscellaneous General Services being eventual adjustments of excess repayment of loan after 31 March 2010 by the Ministry of Finance, Govt. of India. For details please refer to para 3 (x) of Notes to Accounts at pages 65 and 66 of Finance Accounts Vol -I.

ii) Increased by ₹ 1.20 crore due to *pro forma* transfer from Minor Head 800-Other Deposits below the Major Head 8443- Civil Deposits being rectification of misclassification of loan amount under EAP.

<sup>c</sup>Decreased by ₹ 12.04 crore due to *pro forma* transfer to appropriate Minor Head 101-Block Loans under Sub-Major Head 02-Loans for State Plan Schemes under Major Head 6004- Loans and Advances from the Central Government (₹ 1.20 crore) and Minor Head 110-Reserve Bank Suspense - CAO under Major Head 8658- Suspense Accounts (₹ 10.84 crore) being rectification of misclassification of previous year.

<sup>d</sup>Increased by ₹ 2.59 crore due to *pro forma* transfer. For details please see para 3(x) of Notes to Accounts at pages 65 and 66 and footnote a above.

**STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS**

( ₹ in crore )

Receipts			Disbursements		
	2014-2015	2013-2014		2014-2015	2013-2014
<b>Part - I Consolidated Fund</b>					
<b>Section - A: Revenue</b>					
<b>Revenue Receipts</b>	<b>92,39.73</b>	<b>76,50.18</b>	<b>Revenue Expenditure</b>	<b>74,42.91</b>	<b>59,48.96</b>
<b>Tax revenue ( raised by the State)</b>	<b>11,74.26</b>	<b>10,73.91</b>	Salaries <sup>1</sup>	31,21.98	26,73.63
<b>Non-tax revenue</b>			Subsidies	1,45.50	1,04.18
			Grants-in-aid <sup>2</sup>	11,90.63	5,91.18
Interest receipts	46.02	86.47	<b>General Services</b>		
Others	1,49.62	1,60.05	Interest Payment and service of debt	6,81.68	5,90.96
Total	1,95.64	2,46.52	Pension	8,37.18	6,77.25
<b>Share of Union Taxes/Duties</b>	<b>17,30.13</b>	<b>16,30.25</b>	Others	1,56.72	1,97.26
			Total	16,75.58	14,65.47
			<b>Social services</b>	<b>7,59.14</b>	<b>6,44.06</b>
			<b>Economic services</b>	<b>3,70.26</b>	<b>3,22.95</b>
<b>Grants from Central Government</b>	<b>61,39.70</b>	<b>46,99.50</b>	<b>Compensation and assignment to Local Bodies and PRIs</b>	<b>1,79.82</b>	<b>1,47.49</b>
<b>Revenue Deficit</b>	<b>...</b>	<b>...</b>	<b>Revenue Surplus</b>	<b>17,96.82<sup>&amp;</sup></b>	<b>17,01.22</b>

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

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

<sup>&</sup> Includes ₹ 2.59 crore of which ₹ 2.56 crore on account of eventual adjustment of excess repayment of loan made after 31 March 2010 by the Ministry of Finance, GoI ( For details please refer to Para 3(x) of Notes to Accounts at pages 65 and 66 of Finance Accounts Vol - I) and ₹ 0.03 crore being rectification of misclassification of premium charges received towards Market Loan in 2013-14.

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

( ₹ in crore )

Receipts			Disbursements		
	2014-2015	2013-2014		2014-2015	2013-2014
<b>Part - I Consolidated Fund</b>					
<b>Section - B : Capital</b>					
<b>Capital Receipts</b>	...	...	<b>Capital Expenditure</b>	<b>28,32.29<sup>a</sup></b>	<b>16,40.73</b>
			<b>General Services</b>	<b>3,34.63<sup>#</sup></b>	<b>2,45.61</b>
			<b>Social Services</b>	<b>8,38.15<sup>#</sup></b>	<b>6,57.19</b>
			<b>Economic Services</b>	<b>16,59.51<sup>#</sup></b>	<b>7,37.93</b>
<b>Recoveries of Loans and Advances</b>	<b>2.18</b>	<b>0.96</b>	<b>Loans and Advances disbursed</b>	<b>15.73</b>	<b>15.78</b>
			<b>General Services</b>	...	...
			<b>Social Services</b>	<b>15.00</b>	<b>14.40</b>
			<b>Economic Services</b>	<b>0.43</b>	<b>1.10</b>
			<b>Others</b>	<b>0.30</b>	<b>0.28</b>
<b>Public debt receipts</b>	<b>5,37.27</b>	<b>7,86.98</b>	<b>Repayment of Public debt</b>	<b>3,00.00</b>	<b>2,19.91</b>
<b>Internal Debt<sup>&amp;</sup> (Market loans, NSSF etc.)</b>	<b>5,32.07</b>	<b>7,83.25</b>	<b>Internal Debt (Market loans, NSSF etc.)</b>	<b>2,68.78<sup>&amp;</sup></b>	<b>1,72.14</b>
<b>Loans from GOI</b>	<b>5.20</b>	<b>3.73</b>	<b>Loans from GOI</b>	<b>31.22</b>	<b>47.77</b>
<b>Inter-State Settlement Account (Net)</b>	...	...	<b>Inter-State Settlement Account (Net)</b>	...	...
<b>Total Receipts Consolidated Fund</b>	<b>97,79.18</b>	<b>84,38.12</b>	<b>Total Expenditure Consolidated Fund</b>	<b>1,05,90.93</b>	<b>78,25.38</b>
<b>Deficit in Consolidated Fund</b>	<b>8,11.75</b>	...	<b>Surplus in Consolidated Fund</b>	...	<b>6,12.74</b>
<b>Part II Contingency Fund</b>					
<b>Contingency Fund</b>	...	...	<b>Contingency Fund</b>	...	...

<sup>a</sup> Includes an expenditure of ₹ 1.15 crore pertaining to Salary under Social Services.

<sup>#</sup> Includes ₹ 42.21 crore of which ₹ 15.00 crore, ₹ 21.18 crore and ₹ 6.03 crore being Grants-in-aid under General Services, Social Services and Economic Services respectively.

<sup>&</sup> During the year Special Securities issued to National Small Savings Fund of the Central Government is ₹ 1,82.07 crore and ₹ 57.00 crore is discharged.

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

( ₹ in crore )

Receipts			Disbursements		
	2014-2015	2013-2014		2014-2015	2013-2014
<b>Part III Public Account<sup>3</sup></b>					
Small savings	9,20.32	8,12.95	Small savings	6,17.91	4,85.96
Reserves & Sinking Funds	34.26	72.15	Reserves & Sinking Funds	6.23	53.18
Deposits	1,85.57	2,69.94	Deposits	1,47.89	1,78.43
Advances	32.68	24.43	Advances	32.82	23.22
Suspense and Misc	3,93,54.33	4,86,16.34	Suspense and Misc <sup>4</sup>	3,93,25.18	4,97,96.22
Remittances	17,55.34	13,71.59	Remittances	16,73.82	13,25.61
<b>Total Receipts Public Account</b>	<b>4,22,82.50</b>	<b>5,11,67.40</b>	<b>Total Disbursements Public Account</b>	<b>4,18,03.85</b>	<b>5,18,62.62</b>
<b>Deficit in Public Account</b>	...	6,95.22	<b>Surplus in Public Account</b>	4,78.65	...
<b>Opening Cash Balance</b>	<b>(-) 2,10.84</b>	<b>(-) 1,28.36</b>	<b>Closing Cash Balance</b>	<b>(-) 5,43.94</b>	<b>(-) 2,10.84</b>
<b>Increase in cash balance</b>	...	...	<b>Decrease in cash balance</b>	<b>3,33.10</b>	<b>82.48</b>

<sup>3</sup> For details please refer to statement 21 in Volume II.

<sup>4</sup> 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement 21.

**STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.****ANNEXURE A : CASH BALANCES AND INVESTMENTS OF CASH BALANCES**

	On 31 March 2015	On 31 March 2014
	( ₹ in crore )	
<b>(a) General Cash Balances</b>		
1 Cash in Treasuries	...	...
2 Deposit with Reserve Bank	(-) 5,42.81 <sup>#</sup>	(-) 2,09.71
3 Remittances in Transit - Local	(-) 1.13	(-) 1.13
<b>Total</b>	<b>(-) 5,43.94</b>	<b>(-) 2,10.84</b>
4 Investment held in the "Cash Balance Investment Account"	33,71.25	34,60.88
<b>Total ( a )</b>	<b>28,27.31</b>	<b>32,50.04</b>
<b>(b) Other Cash Balances and Investments</b>		
1 Cash with Departmental Officers ( viz. Officers of Forest and Public Works Department )	24.27	7.98
2 Permanent Advances with Departmental Officers for contingent expenditure	(-) 0.05 <sup>\$</sup>	(-) 0.05
3 Investment of earmarked Funds	5,29.21 <sup>&amp;</sup>	5,29.21
<b>Total - ( b )</b>	<b>5,53.43</b>	<b>5,37.14</b>
<b>Total - (a) and (b)</b>	<b>33,80.74</b>	<b>37,87.18</b>

<sup>#</sup> There was difference of ₹ 0.45 Crore (Cr.) between the figures reflected in accounts ₹ 5,42.81 Crore (Cr.) and that intimated by the Reserve Bank of India ₹ 5,42.36 Crore (Dr.) regarding 'Deposit with RBI' (March, 2015). However, the net difference has been reduced to ₹ 0.27 Crore (Cr.) (June 2015).

<sup>\$</sup>Minus figure indicates Credit balance at the end of the year 2014-15.

<sup>&</sup>No information has been furnished by the State Government during 2014-15.



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

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**ANNEXURE – A : CASH BALANCES AND INVESTMENTS OF CASH BALANCES – Contd.**

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**Explanatory Notes**

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

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

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

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

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


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**ANNEXURE – A : CASH BALANCES AND INVESTMENTS OF CASH BALANCES – Concl'd.**


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**Explanatory Notes – Concl'd.**

(c) The limit for ordinary ways and means advances to the State Government was ₹ 1,50.00 crore with effect from 1 November 2013. The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances revised by the Bank from time to time. The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2014-15 is given below:-

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

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

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

During the year 2014-15, no Ways and Means Advance was availed by the Government.

The entire balance ₹ 33,71.25 crore under Cash Balance Investment Account as on 31 March 2015 was invested in Government of India 14 days Treasury Bills.

To make up the deficiency in Cash Balance, Government of India Treasury Bills were rediscounted on 172 occasions during the year.

Interest realized on investment of Cash Balance during the year stood ₹ 44.94 crore.

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

		<i>Actuals</i>	
		( ₹ in crore )	
	<b>Description</b>	<b>2014-15</b>	<b>2013-14</b>
	<b>Revenue Receipts</b>		
<b>A.</b>	<b>Tax Revenue</b>		
<b>A. 1</b>	<b>Own Tax revenue</b>		
	Land Revenue	10.76	8.07
	Stamps and Registration fees	37.56	39.24
	State Excise	1,38.96	1,15.18
	Sales Tax	9,09.81	8,37.09
	Taxes on goods and passengers	...	...
	Taxes on Vehicles	36.09	36.79
	Others	41.08	37.54
<b>A. 2</b>	<b>Share of net proceeds of Taxes</b>		
	Corporation Tax	6,04.18	5,48.28
	Taxes on Income other than Corporation Tax	4,31.44	3,61.03
	Other Taxes on Income and Expenditure	0.02	...
	Taxes on Wealth	1.63	1.51
	Customs	2,79.82	2,65.99
	Union Excise Duties	1,58.00	1,87.87
	Service Tax	2,55.04	2,65.57
	Other Taxes and Duties on Commodities and Services	...	...
	Others	...	...
	<b>Total A</b>	<b>29,04.39</b>	<b>27,04.16</b>

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


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		<i>Actuals</i>	
		( ₹ in crore )	
	Description	2014-15	2013-14
<b>B.</b>	<b>Non-tax Revenue</b>		
	Industries	65.01	59.91
	Interest receipts	46.02	86.47
	Police	34.34	33.95
	Forestry and Wild Life	9.83	7.70
	Public Works	8.92	8.54
	Other Administrative Services	6.28	4.52
	Miscellaneous General Services	5.27 <sup>&amp;</sup>	21.24
	Medical and Public Health	3.00	2.84
	Crop Husbandry	2.79	2.48
	Animal Husbandry	2.47	2.13
	Water Supply and Sanitation	1.92	7.32
	Housing	1.84	1.80
	Stationery and Printing	1.83	1.29
	Education, Sports, Art and Culture	1.45	1.32
	Other General Economic Services	0.88	1.02
	Fisheries	0.85	0.80
	Contributions and Recoveries towards Pension and Other Retirement Benefits	0.78	1.06
	Dividends from Public Undertaking	0.51	...
	Public Service Commission	0.45	0.15
	Labour and Employment	0.29	0.46
	Social Security and Welfare	0.27	0.32
	Minor Irrigation	0.23	0.07

Includes ₹ 2.59 crore of which ₹ 2.56 crore due to pro forma transfer on account of eventual adjustment of excess repayment of loan made after 31 March 2010 by the Ministry of Finance, GoI ( For details please refer to Para 3(x) of Notes to Accounts at pages 65 and 66 of Finance Accounts Vol - I. ) and ₹ 0.03 crore being rectification of misclassification of premium charges received towards Market Loan in 2013-14 under Major Head 6003-Inter Debt of the State Government.

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


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		<i>Actuals</i>	
		( ₹ in crore )	
	<b>Description</b>	<b>2014-15</b>	<b>2013-14</b>
<b>B.</b>	<b>Non-tax Revenue</b>		
	Civil Supplies	0.09	0.17
	Co-operation	0.09	0.08
	Information and Publicity	0.08	0.20
	Other Social Services	0.04	0.03
	Jails	0.04	0.06
	Other Rural Development Programmes	0.03	0.02
	Village and Small Industries	0.01	0.05
	Food Storage and Warehousing	0.01	0.02
	Land Reforms	0.01	...
	Others	0.01	0.01
	<b>Total B</b>	<b>1,95.64</b>	<b>2,46.52</b>

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

		<i>Actuals</i>	
		( ₹ in crore )	
	<b>Description</b>	<b>2014-15</b>	<b>2013-14</b>
<b>C.</b>	<b>Grants</b>		
	Grants-In-Aid from Central Government		
	<b>Non-Plan Grants</b>		
	Grants under the proviso to Article 275(1) of the Constitution	10,01.96 (a)	10,71.26
	Grants towards contribution to State Disaster Response Fund	...	...
	Grants under National Disaster Response Fund	...	...
	Other Grants	84.57	79.37
	<b>Grants for State/Union Territory Plan Schemes</b>		
	Block Grants	26,00.63(b)	28,76.32
	Grants under the proviso to Article 275(1) of the Constitution	24.03	34.57
	Grant for Central Road Fund	6.31	3.79
	Other Grants	20,89.20	90.10
	<b>Grants for Central Plan Schemes</b>	<b>32.74</b>	<b>35.20</b>
	<b>Grants for Centrally Sponsored Plan Schemes</b>	<b>2,35.49</b>	<b>4,24.04</b>
	<b>Grants for Special Plan Schemes</b>	<b>64.77</b>	<b>84.85</b>
	<b>Total C</b>	<b>61,39.70</b>	<b>46,99.50</b>
	<b>Total Revenue Receipts(A+B+C)</b>	<b>92,39.73</b>	<b>76,50.18</b>

(a) Includes ₹ 22.12 crore for State Disaster Response Fund (SDRF)

(b) Includes (i) ₹ 37.93 crore for NLCPR and (ii) ₹ 46.82 crore for EAP.

**STATEMENT 3 : STATEMENT OF RECEIPTS (CONSOLIDATED FUND) - Contd.**  
**CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS**

		<i>Actuals</i>	
		( ₹ in crore )	
	<b>Description</b>	<b>2014-15</b>	<b>2013-14</b>
<b>D.</b>	<b>Capital Receipts</b>		
	Disinvestment proceeds	...	...
	<b>Others</b>	...	...
	<b>Total D</b>	...	...
<b>E.</b>	<b>Public Debt receipts</b>		
	<b>Internal Debt</b>		
	Market Loans	1,50.00	5,50.03
	WMA <sup>1</sup> from the RBI	...	...
	Bonds	...	...
	Loans from Financial Institutions	2,00.00	1,58.82
	Special Securities issued to National Small Savings Fund	1,82.07	74.40
	Other Loans	...	...
	<b>Loans and Advances from Central Government</b>		
	Non Plan Loans	...	...
	Loans for State Plan Schemes	5.20	3.73
	Loans for Central Plan Schemes	...	...
	Loans for Centrally Sponsored Plan Schemes	...	...
	Other Loans	...	...
	<b>Total E</b>	<b>5,37.27</b>	<b>7,86.98</b>

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

**STATEMENT 3 : STATEMENT OF RECEIPTS (CONSOLIDATED FUND) - Concl'd.**  
**CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS**

		<i>Actuals</i>	
		( ₹ in crore )	
	<b>Description</b>	<b>2014-15</b>	<b>2013-14</b>
<b>F.</b>	<b>Loans and Advances by State Government (Recoveries)<sup>2</sup></b>	<b>2.18</b>	<b>0.96</b>
<b>G.</b>	<b>Inter-State - Settlement</b>	...	...
	<b>Total Receipts in Consolidated Fund ( A+B+C+D+E+F+G)</b>	<b>97,79.18</b>	<b>84,38.12</b>

<sup>2</sup>Details are in Statement 7 in Volume I and Statement 18 in Volume II.



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

( ₹ in crore )					
	Description	Revenue	Capital	L&A	Total
<b>A</b>	<b>General Services</b>				
<b>A.1</b>	<b>Organs of State</b>				
	Parliament/State/Union Territory Legislatures	15.15	...	...	15.15
	President, Vice-President/Governor, Administrator of Union Territories	3.12	...	...	3.12
	Council of Ministers	0.72	...	...	0.72
	Administration of Justice	63.72	...	...	63.72
	Elections	14.43	...	...	14.43
<b>A.2</b>	<b>Fiscal Services</b>				
	Collection of Taxes on Income and Expenditure	0.24	...	...	0.24
	Land Revenue	24.86	...	...	24.86
	Stamps and Registration	2.68	...	...	2.68
	State Excise	1.91	...	...	1.91
	Taxes on Sales, Trade etc.	11.41	...	...	11.41
	Taxes on Vehicles	2.33	...	...	2.33
	Other Taxes and Duties on Commodities and Services	0.51	...	...	0.51
	Other Fiscal Services	2.06	...	...	2.06
	Interest Payments	681.68	...	...	6,81.68
<b>A.3</b>	<b>Administrative Services</b>				
	Public Service Commission	3.33	...	...	3.33
	Secretariat-General Services	44.41	...	...	44.41
	District Administration	44.26	...	...	44.26
	Treasury and Accounts	4.10	...	...	4.10
	Police	7,60.25	23.02	...	7,83.27
	Jails	20.30	...	...	20.30
	Stationery and Printing	10.81	...	...	10.81
	Public Works	61.93	1,42.79	...	2,04.72
	Other Administrative Services	64.62	1,68.82	...	2,33.44

**STATEMENT 4 : STATEMENT OF EXPENDITURE  
(CONSOLIDATED FUND) - Contd.**

**A. EXPENDITURE BY FUNCTION - Contd.**

( ₹ in crore )					
	Description	Revenue	Capital	L&A	Total
<b>A</b>	<b>General Services - Concl'd.</b>				
<b>A.4</b>	<b>Pensions &amp; Miscellaneous General Services</b>				
	Pensions and other Retirement	8,37.18	...	...	8,37.18
	<b>Total General Services</b>	<b>26,76.01</b>	<b>3,34.63</b>	<b>...</b>	<b>30,10.64</b>
<b>B</b>	<b>SOCIAL SERVICES</b>				
<b>B.1</b>	<b>Education, Sports, Art &amp; Culture *</b>				
	General Education	14,41.30	1,37.81	...	15,79.11
	Technical Education	12.18	...	...	12.18
	Sports and Youth Services	41.58	...	...	41.58
	Art and Culture	7.51	...	...	7.51
<b>B.2</b>	<b>Health &amp; Family Welfare</b>				
	Medical and Public Health	3,55.57	1,02.81	15.00	4,73.38
	Family Welfare	1,88.05	...	...	1,88.05
<b>B.3</b>	<b>Water Supply, Sanitation, Housing and Urban Development</b>				
	Water Supply and Sanitation	98.96	1,98.73	...	2,97.69
	Housing	2.68	1,52.07	...	1,54.75
	Urban Development	1,31.66	1,26.71	...	2,58.37
<b>B.4</b>	<b>Information and Broadcasting</b>				
	Information and Publicity	24.27	7.68	...	31.95
<b>B.5</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>				
	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	3,15.19	99.35	...	4,14.54
<b>B.6</b>	<b>Labour and Labour Welfare</b>				
	Labour and Employment	39.24	...	...	39.24

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

**STATEMENT 4 : STATEMENT OF EXPENDITURE  
(CONSOLIDATED FUND) - Contd.**

**A. EXPENDITURE BY FUNCTION - Contd.**

( ₹ in crore )					
	Description	Revenue	Capital	L&A	Total
<b>B</b>	<b>SOCIAL SERVICES - Concl'd.</b>				
<b>B.7</b>	<b>Social Welfare &amp; Nutrition</b>				
	Social Security and Welfare	4,33.29	11.38	...	4,44.67
	Nutrition	59.83	...	...	59.83
	Relief on Account of Natural Calamities	29.97	...	...	29.97
<b>B.8</b>	<b>Others</b>				
	Other Social Services	3.06	1.61	...	4.67
	<b>Total Social Services</b>	<b>31,84.34</b>	<b>8,38.15</b>	<b>15.00</b>	<b>40,37.49</b>
<b>C</b>	<b>ECONOMIC SERVICES</b>				
<b>C.1</b>	<b>Agriculture &amp; Allied Activities</b>				
	Crop Husbandry	3,12.47	18.66	...	3,31.13
	Soil and Water Conservation	7.81	...	...	7.81
	Animal Husbandry	63.20	3.50	...	66.70
	Dairy Development	7.65	...	...	7.65
	Fisheries	42.78	2.20	...	44.98
	Forestry and Wild Life	89.98	40.00	...	1,29.98
	Food, Storage and Warehousing	17.48	4.20	...	21.68
	Agricultural Research and Education	0.77	0.76	...	1.53
	Co-operation	18.38	6.50	0.43	25.31
	Other Agricultural Programmes	0.20	7.66	...	7.86
<b>C.2</b>	<b>Rural Development</b>				
	Special Programmes for Rural Development	13.40	...	...	13.40
	Rural Employment	0.03	...	...	0.03
	Land Reforms	18.94	...	...	18.94
	Other Rural Development	2,16.26	7,68.77	...	9,85.03
<b>C.3</b>	<b>Special Areas Programmes</b>				
	North Eastern Areas	2.91	85.50	...	88.41
<b>C.4</b>	<b>Irrigation &amp; Flood Control</b>				
	Medium Irrigation	0.14	9.52	...	9.66
	Minor Irrigation	41.83	10.09	...	51.92
	Flood Control and Drainage	10.99	12.59	...	23.58

**STATEMENT 4 : STATEMENT OF EXPENDITURE  
(CONSOLIDATED FUND) - Contd.**

**A. EXPENDITURE BY FUNCTION - Contd.**

( ₹ in crore )					
	<b>Description</b>	<b>Revenue</b>	<b>Capital</b>	<b>L&amp;A</b>	<b>Total</b>
<b>C</b>	<b>ECONOMIC SERVICES - Concl.</b>				
<b>C.5</b>	<b>Energy</b>				
	Power	73.90	45.39	...	1,19.29
	Non-Conventional Sources of Energy	2.41	0.31	...	2.72
<b>C.6</b>	<b>Industry &amp; Minerals</b>				
	Village and Small Industries	48.61	0.80	...	49.41
	Capital Outlay on Consumer	...	23.80	...	23.80
	Other Industries	16.21	9.80	...	26.01
	Other Outlays on Industries and Minerals	...	...	...	
<b>C.7</b>	<b>Transport</b>				
	Civil Aviation	...	...	...	...
	Roads and Bridges	2,55.64	5,44.31	...	7,99.95
	Road Transport	15.39	22.84	...	38.23
<b>C.8</b>	<b>Communications</b>				
	Other Communication Services	25.13	...	...	25.13
<b>C.9</b>	<b>Science Technology and Environment</b>				
	Other Scientific Research	3.87	4.63	...	8.50
	Ecology and Environment	0.93	...	...	0.93
<b>C.10</b>	<b>General Economic Services</b>				
	Secretariat-Economic Services	3.29	...	...	3.29
	Tourism	1.88	3.78	...	5.66
	Foreign Trade and Export Promotion	...	10.25	...	10.25
	Census Surveys and Statistics	7.80	...	...	7.80
	Civil Supplies	79.40	...	...	79.40
	General Financial and Trading Institutions	...	23.62	...	23.62
	Other General Economic Services	3.06	0.03	...	3.09
	<b>Total Economic Services</b>	<b>14,02.74</b>	<b>16,59.51</b>	<b>0.43</b>	<b>30,62.68</b>

**STATEMENT 4 : STATEMENT OF EXPENDITURE  
(CONSOLIDATED FUND) - Contd.**

**A. EXPENDITURE BY FUNCTION - Concl.**

( ₹ in crore )					
	<b>Description</b>	<b>Revenue</b>	<b>Capital</b>	<b>L&amp;A</b>	<b>Total</b>
<b>D</b>	<b>Grants in Aid and Contributions</b>				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,79.82	...	...	1,79.82
<b>E</b>	<b>Loans to Government Servants etc.</b>				
	Miscellaneous Loans	...	...	0.30	0.30
<b>F</b>	<b>Public Debt</b>				
	Internal Debt of the State	...	...	2,68.78	2,68.78
	Loans and Advances from the Central Government	...	...	31.22	31.22
	<b>Total Loans, Grants in Aid and Contributions</b>	<b>1,79.82</b>	...	<b>3,00.30</b>	<b>4,80.12</b>
	<b>Total Consolidated Fund Expenditure</b>	<b>74,42.91</b>	<b>28,32.29</b>	<b>3,15.73</b>	<b>1,05,90.93</b>

**STATEMENT 4 : STATEMENT OF EXPENDITURE  
( CONSOLIDATED FUND ) - Contd.**

**B. EXPENDITURE BY NATURE**

Object of Expenditure	<i>( ₹ in crore )</i>								
	2014-15			2013-14			2012-13		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salaries	31,21.98	1.15	31,23.13	26,73.63	14.05	26,87.68	23,03.15	40.15	23,43.30
Grants-in-aid	13,70.45	42.21	14,12.66	7,38.67	43.65	7,82.32	7,38.51	3,37.28	10,75.79
Major Works	27.57	13,76.77	14,04.34	0.52	10,89.54	10,90.06	10.90	9,15.54	9,26.44
Pensionary Charges	8,37.18	...	8,37.18	6,77.25	...	6,77.25	6,94.19	...	6,94.19
Interest	6,81.68	...	6,81.68	5,90.96	...	5,90.96	5,32.81	...	5,32.81
Repayment of Borrowings	...	3,00.00	3,00.00	...	2,19.91	2,19.91	...	3,12.49	3,12.49
Suspense	1,40.24	26.97	1,67.21	1,28.96	23.87	1,52.83	1,09.24	32.05	1,41.29
Social Pension	1,40.37	...	1,40.37	1,19.21	...	1,19.21	1,09.87	...	1,09.87
Investments	...	1,04.18	1,04.18	...	1,24.13	1,24.13	0.83	1,15.45	1,16.28
Scholarship/ Stipend	1,08.32	...	1,08.32	98.16	...	98.16	82.62	0.02	82.64
Supplies and Materials	1,01.44	0.03	1,01.47	1,11.72	0.65	1,12.37	93.32	6.26	99.58
Cost of ration, Medicine, Bedding and Clothing	98.84	...	98.84	91.07	...	91.07	45.24	...	45.24
Electricity Charges	80.36	...	80.36	91.02	0.02	91.04	40.04	5.84	45.88
Wages	39.78	...	39.78	38.45	0.01	38.46	36.52	0.02	36.54
Machinery and Equipment	9.09	27.38	36.47	1.66	28.23	29.89	0.23	25.95	26.18
Office Expenses	32.96	...	32.96	32.32	0.08	32.40	26.24	0.50	26.74
Travel Expenses	24.98	...	24.98	20.86	0.02	20.88	17.25	0.10	17.35
Other Administrative Expenses	22.68	...	22.68	14.30	...	14.30	10.93	0.02	10.95

**STATEMENT 4 : STATEMENT OF EXPENDITURE  
( CONSOLIDATED FUND ) - Concl'd.**

**B. EXPENDITURE BY NATURE - Concl'd.**

<i>( ₹ in crore )</i>									
Object of Expenditure	2014-15			2013-14			2012-13		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
P.O.L.	20.35	...	20.35	18.79	...	18.79	21.50	...	21.50
Cost of fuel etc. and maintenance cost of vehicles	15.32	...	15.32	16.11	0.01	16.12	12.44	0.11	12.55
Loans and Advances	...	15.73	15.73	...	15.78	15.78	...	18.93	18.93
Others	7,27.86	12,78.74	20,06.60	6,31.22	3,46.96	9,78.18	4,65.92	34.20	5,00.12
<b>Gross Expenditure</b>	<b>76,01.57</b>	<b>31,73.16</b>	<b>1,07,74.73</b>	<b>60,94.88</b>	<b>19,06.91</b>	<b>80,01.79</b>	<b>53,51.75</b>	<b>18,44.91</b>	<b>71,96.66</b>
<b>Deduct Recoveries</b>	<b>1,58.66</b>	<b>25.14</b>	<b>1,83.80</b>	<b>1,45.92</b>	<b>30.49</b>	<b>1,76.41</b>	<b>1,38.87</b>	<b>30.30</b>	<b>1,69.17</b>
<b>Net Expenditure</b>	<b>74,42.91</b>	<b>31,48.02</b>	<b>1,05,90.93</b>	<b>59,48.96</b>	<b>18,76.42</b>	<b>78,25.38</b>	<b>52,12.88</b>	<b>18,14.61</b>	<b>70,27.49</b>

## STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	(₹ in crore)					Per cent Increase (+)/ Decrease (-)
		Expenditure during 2013-14	Progressive expenditure ending 2013-14	Expenditure during 2014-15	Progressive expenditure ending 2014-15		
		1	2	3	4	5	
<b>A.</b>	<b>Capital Account of General Services</b>						
4055	Capital Outlay on Police	2.88	2,33.89	23.02	2,56.91		6,99.31
4058	Capital Outlay on Stationery and Printing	0.54	0.54	...	0.54		(-) 1,00.00
4059	Capital Outlay on Public Works	1,00.82	4,82.78	1,42.79	6,25.57		41.63
4070	Capital Outlay on Other Administrative Services	1,41.37	10,29.69	1,68.82	11,98.51		19.42
4075	Capital Outlay on Miscellaneous General Services	...	1.01	...	1.01		...
	<b>Total - A Capital Account of General Services</b>	<b>2,45.61</b>	<b>17,47.91</b>	<b>3,34.63</b>	<b>20,82.54</b>		<b>36.24</b>
<b>B.</b>	<b>Capital Account of Social Services</b>						
<b>(a)</b>	<b>Capital Account of Education, Sports, Art and Culture</b>						
4202	Capital Outlay on Education, Sports, Art and Culture	1,43.80	11,31.63	1,37.81	12,69.44		(-) 4.17
	<b>Total - (a) Capital Account of Education, Sports, Art and Culture</b>	<b>1,43.80</b>	<b>11,31.63</b>	<b>1,37.81</b>	<b>12,69.44</b>		<b>(-) 4.17</b>
<b>(b)</b>	<b>Capital Account of Health and Family Welfare</b>						
4210	Capital Outlay on Medical and Public Health	1,05.12	7,61.06	1,02.81	8,63.87		(-) 2.20
4211	Capital Outlay on Family Welfare	...	7.20	...	7.20		...
	<b>Total - (b) Capital Account of Health and Family Welfare</b>	<b>1,05.12</b>	<b>7,68.26</b>	<b>1,02.81</b>	<b>8,71.07</b>		<b>(-) 2.20</b>



**STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.**

Major Head	Description	Expenditure during					Per cent Increase (+)/ Decrease (-)
		2013-14	2013-14 ending	2014-15	2014-15 ending	2014-15	
		1	2	3	4	5	
<b>B.</b>	<b>Capital Account of Social Services - Contd.</b>						
<b>(c)</b>	<b>Capital Account of Water Supply, Sanitation, Housing and Urban Development</b>						
4215	Capital Outlay on Water Supply and Sanitation	2,73.10	19,99.14	1,98.73	21,97.87	(-) 27.23	
4216	Capital Outlay on Housing	9.71	6,79.20	1,52.07	8,31.27	14,66.12	
4217	Capital Outlay on Urban Development	49.28	1,31.65	1,26.71	2,58.36	1,57.12	
	<b>Total - (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</b>	<b>3,32.09</b>	<b>28,09.99</b>	<b>4,77.51</b>	<b>32,87.50</b>	<b>43.79</b>	
<b>(d)</b>	<b>Capital Account of Information and Broadcasting</b>						
4220	Capital Outlay on Information and Publicity	8.43	42.22	7.68	49.90	(-) 8.90	
	<b>Total - (d) Capital Account of Information and Broadcasting</b>	<b>8.43</b>	<b>42.22</b>	<b>7.68</b>	<b>49.90</b>	<b>(-) 8.90</b>	

## STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	(₹ in crore)					Per cent Increase (+)/ Decrease (-)
		Expenditure during 2013-14	Progressive expenditure ending 2013-14	Expenditure during 2014-15	Progressive expenditure ending 2014-15		
		1	2	3	4	5	
<b>B.</b>	<b>Capital Account of Social Services - Concltd.</b>						
<b>(e)</b>	<b>Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</b>						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	58.74	3,98.78	99.35	4,98.13		69.14
	<b>Total - (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes</b>	<b>58.74</b>	<b>3,98.78</b>	<b>99.35</b>	<b>4,98.13</b>		<b>69.14</b>
<b>(g)</b>	<b>Capital Account of Social Welfare and Nutrition</b>						
4235	Capital Outlay on Social Security and Welfare	6.71	1,79.77	11.38	1,91.15		69.60
4236	Capital Outlay on Nutrition	0.08	2.09	...	2.09		(-) 1,00.00
	<b>Total - (g) Capital Account of Social Welfare and Nutrition</b>	<b>6.79</b>	<b>1,81.86</b>	<b>11.38</b>	<b>1,93.24</b>		<b>67.60</b>
<b>(h)</b>	<b>Capital Account of Other Social Services</b>						
4250	Capital Outlay on other Social Services	2.22	6.68	1.61	8.29		(-) 27.48
	<b>Total - (h) Capital Account of Other Social Services</b>	<b>2.22</b>	<b>6.68</b>	<b>1.61</b>	<b>8.29</b>		<b>(-) 27.48</b>
	<b>Total - B Capital Account of Social Services</b>	<b>6,57.19</b>	<b>53,39.42</b>	<b>8,38.15</b>	<b>61,77.57</b>		<b>27.54</b>

## STATEMENT 5: STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	(₹ in crore)					Per cent Increase (+)/ Decrease (-)
		Expenditure during 2013-14	Progressive expenditure ending 2013-14	Expenditure during 2014-15	Progressive expenditure ending 2014-15		
		1	2	3	4	5	
<b>C.</b>	<b>Capital Account of Economic Services</b>						
<b>(a)</b>	<b>Capital Account of Agriculture and Allied Activities</b>						
4401	Capital Outlay on Crop Husbandry	3.91	1,10.73	18.66	1,29.39	3,77.24	
4402	Capital Outlay on Soil and Water Conservation	...	55.18	...	55.18	...	
4403	Capital Outlay on Animal Husbandry	9.10	80.17	3.50	83.67	(-) 61.54	
4404	Capital Outlay on Dairy Development	...	1.96	...	1.96	...	
4405	Capital Outlay on Fisheries	1.75	7.48	2.20	9.68	25.71	
4406	Capital Outlay on Forestry and Wild Life	51.06	3,07.91	40.00	3,47.91	(-) 21.66	
4407	Capital Outlay on Plantations	...	0.88	...	0.88	...	
4408	Capital Outlay on food Storage and Warehousing	6.63	59.19	4.20	63.39	(-) 36.65	
4415	Capital Outlay on Agricultural Research and Education	0.76	47.64	0.76	48.40	...	
4425	Capital Outlay on Co-operation	4.50	87.28	6.50	93.78	44.44	
4435	Capital Outlay on Other Agricultural Programmes	15.51	57.73	7.66	65.39	(-) 50.61	
	<b>Total - (a) Capital Account of Agriculture and Allied Activities</b>	<b>93.22</b>	<b>8,16.15</b>	<b>83.48</b>	<b>8,99.63</b>	<b>(-) 10.45</b>	

## STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	(₹ in crore)					Per cent Increase (+)/ Decrease (-)
		Expenditure during 2013-14	Progressive expenditure ending 2013-14	Expenditure during 2014-15	Progressive expenditure ending 2014-15		
		1	2	3	4	5	
<b>C.</b>	<b>Capital Account of Economic Services - Contd.</b>						
<b>(b)</b>	<b>Capital Account of Rural Development</b>						
4515	Capital Outlay on other Rural Development Programmes	17.63	3,53.39	7,68.77	11,22.16		42,60.58
	<b>Total - (b) Capital Account of Rural Development</b>	<b>17.63</b>	<b>3,53.39</b>	<b>7,68.77</b>	<b>11,22.16</b>		<b>42,60.58</b>
<b>(c)</b>	<b>Capital Account of Special Areas Programme</b>						
4552	Capital Outlay on North Eastern Areas	83.81	8,68.06	85.50	9,53.56		2.02
	<b>Total - (c) Capital Account of Special Areas Programme</b>	<b>83.81</b>	<b>8,68.06</b>	<b>85.50</b>	<b>9,53.56</b>		<b>2.02</b>
<b>(d)</b>	<b>Capital Account of Irrigation and Flood Control</b>						
4701	Capital Outlay on Medium Irrigation	8.57	2,50.39	9.52	2,59.91		11.09
4702	Capital Outlay on Minor Irrigation	28.77	3,92.35	10.09	4,02.44		(-) 64.93
4705	Capital Outlay on Command Area Development	...	0.63	...	0.63		...
4711	Capital Outlay on Flood Control Projects	9.58	1,92.35	12.59	2,04.94		31.42
	<b>Total - (d) Capital Account of Irrigation and Flood Control</b>	<b>46.92</b>	<b>8,35.72</b>	<b>32.20</b>	<b>8,67.92</b>		<b>(-) 31.37</b>

## STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	(₹ in crore)				Per cent Increase (+)/ Decrease (-)
		Expenditure during 2013-14	Progressive expenditure ending 2013-14	Expenditure during 2014-15	Progressive expenditure ending 2014-15	
		1	2	3	4	5
<b>C. Capital Account of Economic Services - Contd.</b>						
<b>(e) Capital Account of Energy</b>						
4801	Capital Outlay on Power Projects	61.54	14,69.57	45.39	15,14.96	(-) 26.24
4810	Capital Outlay on Non-Conventional Sources of Energy	1.42	63.59	0.31	63.90	(-) 78.17
	<b>Total - (e) Capital Account of Energy</b>	<b>62.96</b>	<b>15,33.16</b>	<b>45.70</b>	<b>15,78.86</b>	<b>(-) 27.41</b>
<b>(f) Capital Account of Industry and Minerals</b>						
4851	Capital Outlay on Village and Small Industries	1.70	13.79	0.80	14.59	(-) 52.94
4860	Capital Outlay on Consumer Industries	21.50	2,36.03	23.80	2,59.83	10.70
4875	Capital Outlay on Other Industries	14.70	51.35	9.80	61.15	(-) 33.33
4885	Other Capital Outlay on Industries and Minerals	...	16.91	...	16.91	...
	<b>Total - (f) Capital Account of Industry and Minerals</b>	<b>37.90</b>	<b>3,18.08</b>	<b>34.40</b>	<b>3,52.48</b>	<b>(-) 9.23</b>
<b>(g) Capital Account of Transport</b>						
5054	Capital Outlay on Roads and Bridges	3,15.77	29,34.88	5,44.31	34,79.19	72.38
5055	Capital Outlay on Road Transport	48.27	2,91.53	22.84	3,14.37	(-) 52.68
5056	Capital Outlay on Inland Water Transport	0.41	0.66	..	0.66	(-) 1,00.00
	<b>Total - (g) Capital Account of Transport</b>	<b>3,64.45</b>	<b>32,27.09</b>	<b>5,67.15</b>	<b>37,94.24</b>	<b>55.62</b>

## STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	(₹ in crore)				Per cent Increase (+)/ Decrease (-)
		Expenditure during 2013-14	Progressive expenditure ending 2013-14	Expenditure during 2014-15	Progressive expenditure ending 2014-15	
		1	2	3	4	5
<b>C.</b>	<b>Capital Account of Economic Services - Concltd.</b>					
<b>(h)</b>	<b>Capital Account of Communication</b>					
5275	Capital Outlay on other Communication Services	...	0.86	...	0.86	...
	<b>Total - (h) Capital Account of Communication</b>	...	<b>0.86</b>	...	<b>0.86</b>	...
<b>(i)</b>	<b>Capital Account of Science Technology and Environment</b>					
5425	Capital Outlay on other Scientific and Environmental Research	5.16	15.24	4.63	19.87	(-) 10.27
	<b>Total - (i) Capital Account of Science Technology and Environment</b>	<b>5.16</b>	<b>15.24</b>	<b>4.63</b>	<b>19.87</b>	<b>(-) 10.27</b>
<b>(j)</b>	<b>Capital Account of General Economic Services</b>					
5452	Capital Outlay on Tourism	4.82	49.64	3.78	53.42	(-) 21.58
5453	Capital Outlay on Foreign Trade and Export Promotion	...	...	10.25	10.25	
5465	Investments in General Financial and Trading Institutions	19.28	1,79.84	23.62	2,03.46	22.51
5475	Capital Outlay on other General Economic Services	1.78	3.97	0.03	4.00	(-) 98.31
	<b>Total - (j) Capital Account of General Economic Services</b>	<b>25.88</b>	<b>2,33.45</b>	<b>37.68</b>	<b>2,71.13</b>	<b>45.60</b>
	<b>Total - C Capital Account of Economic Services</b>	<b>7,37.93</b>	<b>82,01.17</b>	<b>16,59.51</b>	<b>98,60.68</b>	<b>1,24.89</b>
	<b>Grand Total</b>	<b>16,40.73</b>	<b>1,52,88.50</b>	<b>28,32.29</b>	<b>1,81,20.79</b>	<b>72.62</b>

**STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.**

**EXPLANATORY NOTES**

During 2014-2015 the Government invested ₹ 83.18 crore in various concerns as under :

Sl. No.	Name of the concern	Amount (₹ in crore)
<b>I Statutory Corporation</b>		
(i)	Tripura Road Transport Corporation, Agartala	0.40
	<b>Total - I - Statutory Corporation</b>	<b>0.40</b>
<b>II Bank</b>		
(i)	Tripura Gramin Bank	...
<b>Total - II Bank</b>		
<b>III Government Companies</b>		
(i)	Tripura Handloom and Handicrafts Development Corporation Limited, Agartala	10.28
(ii)	Tripura Horticulture Corporation Ltd.	3.90
(iii)	Tripura Small Industries Development Corporation	4.00
(iv)	Tripura Jute Mills Limited, Agartala	21.00
(v)	Tripura Tea Development Corporation Limited, Agartala	2.80
(vi)	Tripura Tourism Development Corporation Ltd.	1.50
(vii)	Tripura State Electricity Corporation Ltd.	39.00
(viii)	Tripura Urban Transport Company Ltd.	0.30
	<b>Total - III - Government Companies</b>	<b>82.78</b>

**STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.**

**EXPLANATORY NOTES - Contd.**

Sl. No.	Name of the concern	Amount (₹ in crore)
<b>IV</b>	<b>Other Joint Stock Companies and Partnerships</b>	...
	<b>Total - IV- Other Joint Stock Companies and Partnerships</b>	...
<b>V</b>	<b>Co-operative Banks, Societies etc.</b>	
(i)	Tripura State Consumers Co-operative Federation Ltd.	2.40
(ii)	Tripura Other Backward Classes Co-operatives Society	3.01
(iii)	Tripura Scheduled Caste Co-operative Development Corporation	2.44
(iv)	Tripura Minorities Co-operative Development	1.38
(v)	Primary Marketing Co-operative Society	1.60
(vi)	Other Co-operative (Primary)	1.00
(vii)	Tripura Scheduled Tribe Co-operative Development Corporation	3.73
(viii)	Agartala Co-operative Urban Bank Ltd.	0.20
(ix)	Tripura Co-operative Agricultural and Rural Development Bank Ltd.	0.80
(x)	Capital Infusion of TCARDB	3.94
(xi)	Tripura MARKFED	0.50
	<b>Total - V - Co-operative Banks, Societies etc.</b>	<b>21.00</b>
	<b>Total (I+II+III+IV+V)</b>	<b>1,04.18</b>



**STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Concl'd.**

**EXPLANATORY NOTES - Concl'd.**

The total investments of the Government in share capital of different concerns at the end of 2013-14 and 2014-15 were ₹ 11,99.55 crore and ₹ 13,03.73 crore respectively as shown below :

	2013-14		2014-15	
	Number of Concerns	Amount ( ₹ in crore )	Number of Concerns	Amount ( ₹ in crore )
(i) Statutory Corporation	2	1,56.38	2	1,56.78
(ii) Bank	1	37.72	1	37.72
(iii) Government Companies	12	9,07.67	12	9,90.45
(iv) Other Joint Stock Companies and Partnerships		...	...	...
(iv) Co-operatives	25	97.78	26	1,18.78
	<b>40</b>	<b>11,99.55<sup>#</sup></b>	<b>41</b>	<b>13,03.73<sup>#</sup></b>

<sup>#</sup> Differs with Statement No. 08 and Staement No.19, the difference is under reconciliation.

**STATEMENT 6 : STATEMENT OF BORROWINGS AND OTHER LIABILITIES**

**(i) Statement of Public Debt and Other Liabilities<sup>1</sup>**

Nature of Borrowings	Balance as on 1 April 2014	Receipt during the year	Repay-ments during the year	Balance as on 31 March 2015	Net Increase (+)/ Decrease (-)		As a per cent of total Liabilities
					Amount	Per cent	
<b>A. Public Debt</b>							
<b>6003 Internal Debt of the State Government</b>							
Market Loans	28,60.48 <sup>(a)</sup>	1,50.00	1,18.00	28,92.48	32.00	1.12	31.04
WMA <sup>2</sup> from the RBI	...	...	...	...	...	...	...
Bonds	12.70	...	6.35	6.35	(-) 6.35	(-) 50.00	0.07
Loans from Financial Institutions	6,12.47	2,00.00	87.43	7,25.04	1,12.57	18.38	7.78
Special Securities issued to National Small Savings Fund	12,33.06	1,82.07	57.00	13,58.13	1,25.07	10.14	14.57
Other Loans	0.50	...	...	0.50	...	...	...

<sup>[1]</sup> Detailed Account is at pages 399 - 419.

<sup>[2]</sup> WMA: Ways and Means Advances.

<sup>(a)</sup> Decreased by ₹ 0.03 crore due to *pro forma* transfer to appropriate minor head 800- Other Receipts below the Major Head 0075- Miscellaneous General Services being rectification of misclassification of the previous year.

**STATEMENT 6 : STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.**

**(i) Statement of Public Debt and Other Liabilities - Contd.**

Nature of Borrowings	Balance as on 1 April 2014	Receipt during the year	Repay-ments during the year	Balance as on 31 March 2015	Net Increase (+)/ Decrease (-)		As a per cent of total Liabilities
					Amount	Per cent	
<b>A. Public Debt - Contd.</b>							
<b>6004 Loans and Advances from the Central Government</b>							
Non-Plan Loans	6.23	...	0.61	5.62	(-) 0.61	(-) 9.79	0.06
Loans for State/Union Territory Plan Schemes	3,14.19 <sup>(b)</sup>	5.20	28.96	2,90.43	(-) 23.76	(-) 7.56	3.12
Loans for Central Plan Scheme	...	...	...	...	...	...	...
Loans for Centrally Sponsored Plan Scheme	3.34	...	0.09	3.25	(-) 0.09	(-) 2.69	0.04
Loans for Special Schemes	9.87	...	1.53	8.34	(-) 1.53	(-) 15.50	0.09
Pre-1984-85 Loans	0.20	...	0.02	0.18	(-) 0.02	(-) 10.00	...
<b>Total Public Debt</b>	<b>50,53.04<sup>(c)</sup></b>	<b>5,37.27</b>	<b>2,99.99</b>	<b>52,90.32</b>	<b>237.28</b>	<b>4.70</b>	<b>56.77</b>

<sup>(b)</sup> Decreased by ₹ 1.36 crore which was the net effect of the following adjustments - (i) Decreased by ₹ 2.56 crore due to *pro forma* transfer to appropriate Minor Head 800-Other Receipts below the Major head 0075-Miscellaneous General Services being eventual adjustments of excess repayment of loan after 31 March 2010 by the Ministry of Finance, Govt. of India. For details please refer to para 3 (x) of Notes to Accounts at pages 65 and 66 of Finance Accounts Vol -I.

<sup>(ii)</sup> Increased by ₹ 1.20 crore due to *pro forma* transfer from Minor Head 800-Other Deposits below the Major Head 8443- Civil Deposits being rectification of misclassification of loan amount under EAP.

<sup>(c)</sup> Please refer to footnote (a) at page 32 & (b) above.

**STATEMENT 6 : STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.**

**(i) Statement of Public Debt and Other Liabilities - Contd.**

Nature of Borrowings	Balance as on 1 April 2014	Receipt during the year	Repay-ments during the year	Balance as on 31 March 2015	Net Increase (+)/ Decrease (-)		As a per cent of total Liabilities
					Amount	Per cent	
<b>A. Public Debt - Concltd.</b>							
<b>B. Other liabilities</b>							
<b>Public Accounts</b>							
Small savings, Provident Funds etc.	27,12.56	9,20.31	6,17.91	30,14.96	3,02.40	11.15	32.35
Reserve funds bearing interest	1,16.87	33.47	6.22	1,44.12	27.25	23.32	1.55
Reserve funds not bearing interest	5,34.66	0.79	...	5,35.45	0.79	0.15	5.74
Deposits bearing interest	0.01	0.60	0.55	0.06	0.05	500.00	...
Deposits not bearing interest	2,97.02 <sup>(d)</sup>	1,84.97	1,47.35	3,34.64	37.62	12.67	3.59
<b>Total other liabilities</b>	<b>36,61.12<sup>(e)</sup></b>	<b>11,40.14</b>	<b>7,72.03</b>	<b>40,29.23</b>	<b>3,68.11</b>	<b>10.05</b>	<b>43.23</b>
<b>Total Public Debt and other liabilities</b>	<b>87,14.16<sup>(f)</sup></b>	<b>16,77.41</b>	<b>10,72.02</b>	<b>93,19.55</b>	<b>6,05.39</b>	<b>6.95</b>	<b>100.00</b>

<sup>(d)</sup>Decreased by ₹ 12.04 crore due to *pro forma* transfer to appropriate Minor Head 101-Block Loans under Sub-Major Head 02-Loans for State Plan Schemes under Major Head 6004- Loans and Advances from the Central Government (₹ 1.20 crore) and Minor Head 110-Reserve Bank Suspense - CAO under Major Head 8658- Suspense Accounts (₹ 10.84 crore) being rectification of misclassification of previous year.

<sup>(e)</sup> Please refer footnote (d) above.

<sup>(f)</sup> Please refer footnote (a) at page 32, (b) at page 33 and (d) above.

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**STATEMENT 6 : STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.**


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**(i) Statement of Public Debt and Other Liabilities - Contd.**
**Explanatory Notes to Statement 6**

- 1. Amortization arrangements:** In accordance with the guidelines issued by the Reserve Bank of India, Government has constituted a fund called “Consolidated Sinking Fund Scheme” of the Government of Tripura. The fund is to be utilized as an Amortization Fund for redemption of the internal debt and public account liabilities of the Government. During the year 2014-15 no amount has been credited as contribution to Sinking Fund – Investment Account. The total balance of the Fund as on 31 March 2015 stood ₹ 5,29.21 crore. No withdrawal has been made from the fund during the year.
- 2. Loans from Small Saving Fund:** Loans out of the collection in the ‘Small Savings Schemes’ and ‘Public Provident Fund’ in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz. ‘National Small Savings Fund’ was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. The loans received during 2014-15, amounted to ₹ 1,82.07 crore and ₹ 57.00 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 13,58.13 crore which was 25.67 per cent of the total Public Debt of the State Government as on 31 March 2015.
- 3. Loans and Advances from Central Government - Decrease in indebtness:** The balance of Loans and Advances from the Central Government decreased during 2014-15 by ₹ 26.01 crore. During 2014-15, the State Government received loans amounting to ₹ 5.20 crore for State Plan Schemes. The loans from the Central Government as on 31 March 2015 constituted 5.82 percent of the total Public Debt of the State Government as on that date.
- 4. Market loans bearing interest :** These are long term loans (which have a currency of more than 12 months) raised in the open market. During the year ₹ 1,50.00 crore of loan by way of auctioning Government Stock was raised redeemable at per in 2025 carrying interest rate of 8.09 per cent.
- 5. Market loans not bearing interest:** These are unclaimed balance of matured loans which have been notified for discharge and have ceased to bear interest from the due date of discharge.
- 6. Service of debt - Interest on debt and other obligations :** The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2013-14 and 2014-15 were as shown below:-

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Concl'd.

### (i) Statement of Public Debt and Other Liabilities - Concl'd.

#### Explanatory Notes to Statement 6 - Concl'd.

	2014-15	2013-14	Net increase(+) /decrease (-) during the year ( ₹ in crore )
(i) Gross debt and other obligations outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds etc.	83,05.28	77,66.99	5,38.29
(b) Other obligations	10,14.27	9,60.60	53.67
<b>Total (i)</b>	<b>93,19.55</b>	<b>87,27.59</b>	<b>5,91.96</b>
(ii) <b>Interest paid by Government</b>			
(a) On Public Debt and Small Savings, Provident Funds etc.	6,81.68	5,90.96	90.72
(b) On other obligations	...	...	...
<b>Total (ii)</b>	<b>6,81.68</b>	<b>5,90.96</b>	<b>90.72</b>
(iii) <b>Deduct</b>			
(a) Interest received on loans and advances given by Government	1.08	1.27	(-)0.19
(b) Interest realised on investment of cash balances	44.94	85.20	(-)40.26
<b>Total (iii)</b>	<b>46.02</b>	<b>86.47</b>	<b>(-40.45)</b>
(iv) <b>Net interest charges</b>	<b>6,35.66</b>	<b>5,04.49</b>	<b>1,31.17</b>
(v) Percentage of gross interest (item (ii)) to total revenue receipts	7.38	7.72	0.16
(vi) Percentage of net interest ( item (iv)) to total revenue receipts	6.88	6.60	0.01
<b>7 Appropriation for reduction or avoidance of Debt</b>			
(i) Contribution to Sinking Funds	...	50.00	(-) 50.00

**STATEMENT 7 : STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT**

**Section 1 : Summary of Loans and Advances: Loanee groupwise**

Loanee Group	(₹ in crore)							
	Balance on 1 April 2014	Disbursements during the year	Repayments during the year	Write - off of irrecoverable loans and advances	Balance on 31 March 2015 (2+3) - (4+5)	Net increase/ decrease during the year (2-6)	Interest payment in arrears	
	2	3	4	5	6	7	8	
Government Company	43.50	...	...	...	43.50	...	...	
Others	83.55	15.73	2.18	...	97.10	13.55	...	

Following are the cases of a loan having been sanctioned as 'loan perpetuity'

Sl. No.	(₹ in crore)			
	Loanee entity <sup>#</sup>	Year of Sanction	Sanction Order No.	Rate of Interest
	Amount			
...	...	...	...	...

<sup>#</sup>Information not received from the Government.

**STATEMENT 7 : STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Contd.**

**Section 2 : Summary of Loans and Advances: Sector-wise**

Sector	( ₹ in crore)							
	Balance on 1 April 2014	Disbursements during the year	Repayments during the year	Write - off of irrecoverable loans and advances	Balance on 31 March 2015 (2+3) - (4+5)	Net increase/decrease during the year (2-6)	Interest payment in arrears	
	2	3	4	5	6	7	8	
<b>Social Services</b>								
Loans for Education, Sports, Art and Culture	0.01	...	...	...	0.01	...	...	
Loans for Medical and Public Health	30.50	15.00	0.50	...	45.00	14.50	...	
Loans for Water Supply, Sanitation, Housing and Urban Development	7.75	...	0.05	...	7.70	(-) 0.05	...	
Loans for Social Welfare and Nutrition	10.21	...	...	...	10.21	...	...	
Others	0.24	...	...	...	0.24	...	...	
<b>Total - Social Services</b>	<b>48.71</b>	<b>15.00</b>	<b>0.55</b>	...	<b>63.16</b>	<b>14.45</b>	...	
<b>Economic Services</b>								
Loans for Agriculture and Allied Activities	19.83	0.43	1.02	...	19.24	(-) 0.59	...	
Loans for Rural Development	0.40	...	...	...	0.40	...	...	
Loans for Power Projects	43.50	...	...	...	43.50	...	...	
Loans for Industry and Minerals	3.48	...	...	...	3.48	...	...	
Loans for Transport	0.15	...	...	...	0.15	...	...	
<b>Total - Economic Services</b>	<b>67.36</b>	<b>0.43</b>	<b>1.02</b>	...	<b>66.77</b>	<b>(-) 0.59</b>	...	



**STATEMENT 7 : STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Contd.**

**Section 2 : Summary of Loans and Advances: Sector-wise - Concl.**

*( ₹ in crore )*

Sector	Balance on 1 April 2014	Disbursements during the year	Repayments during the year	Write - off of irrecoverable loans and advances	Balance on 31 March 2015 (2+3) - (4+5)	Net increase/decrease during the year (2-6)	Interest payment in arrears
	2	3	4	5	6	7	8
<i>I</i>							
<b>Loans to Government Servants</b>	10.67	0.30	0.61	...	10.36	(-) 0.31	...
<b>Loans for Miscellaneous purposes</b>	0.31	...	...	...	0.31	...	...
<b>Total - F. Loans and Advances</b>	1,27.05 <sup>&amp;</sup>	15.73	2.18	...	1,40.60	13.55	...

<sup>&</sup>Differs by ₹ 0.01 crore with Statement 18 due to rounding.

Note: For details, refer Section 1 of Detailed Statement of Loans and Advances made by the State Government at pages 420 - 426

**STATEMENT 7 : STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Concl'd.**

**Section 3 : Summary of repayments in arrears from Loanee entities**

*( ₹ in crore)*

Loanee-Entity <sup>#</sup>	Amount of arrears as on 31 March 2015			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2015
	Principal	Interest	Total		
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
...	...	...	...	...	...

<sup>#</sup>Information not received from the Government

**STATEMENT 8 : STATEMENT OF INVESTMENTS OF THE GOVERNMENT**

**Comparative summary of Government Investment in the share capital of different concerns for 2013-14 and 2014-15**

(₹ in crore)

Name of the concern	2014-15			2013-14		
	Number of concerns	Investment at the end of the year	Dividend/interest received during the year	Number of concerns	Investment at the end of the year	Dividend/ interest received during the year
<b>I. Statutory Corporations</b>	2	1,48.03	NIL	2	1,47.63	NIL
<b>II. Rural Banks</b>	1	33.63	NIL	1	33.63	NIL
<b>III. Government Companies</b>	12	10,30.88	0.51*	12	9,48.10	NIL
<b>IV. Other Joint Stock Companies and Partnerships</b>	NIL	NIL	NIL	NIL	NIL	NIL
<b>V. Co-operative Institutions and Local Bodies</b>	26	1,21.18	NIL	25	1,00.18	NIL
<b>Total</b>	<b>41</b>	<b>13,33.72<sup>#</sup></b>	<b>0.51*</b>	<b>40</b>	<b>12,29.54<sup>#</sup></b>	<b>NIL</b>

\* The dividend figure of ₹ 0.51 crore released to the financial year 2012-13 and accounted for in the financial year 2014-15.

# Differs with Statement No.5, the difference is under reconciliation.

**STATEMENT 9 : STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT**

Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding on the 31 March 2015 in various sectors are shown below :-

Sector	Maximum amount guaranteed	Outstanding at the beginning of the year	Additions during the year	Deletions during the year	Invoked during the year		Outstanding at the end of the year	Guarantee Commission or fee		Other materials details
					Discharged	Not Discharged		Receivable	Received	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>
Power(1)	1,21.91	1,21.91	NIL	NIL	NIL	NIL	1,21.91	NIL	NIL	
Co-operative (4)*	65.89 <sup>#</sup>	65.89 <sup>#</sup>	79.00	25.32	NIL	NIL	1,19.57 <sup>#</sup>	0.30	0.79	
Irrigation	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	
Roads and Transport	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	
State Financial Corporation	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	
Urban Development and Housing	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	
Other Infrastructure	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	
<b>Others</b>										
(i) Municipalities/Universities / Local Bodies	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	
(ii) Government Companies	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	
<b>Total Others :</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	<b>NIL</b>	
<b>GRAND TOTAL :</b>	<b>1,87.80<sup>#</sup></b>	<b>1,87.80<sup>#</sup></b>	<b>79.00</b>	<b>25.32</b>	<b>NIL</b>	<b>NIL</b>	<b>2,41.48<sup>#</sup></b>	<b>0.30<sup>**</sup></b>	<b>0.79</b>	

<sup>#</sup> The figure is inclusive of interest of ₹ 0.08 crores. The interest position in the balance amount at the end of the year 2014-15 is however awaited from the State Government (August 2015).

<sup>\*</sup> 4 (four) guarantees in respect of Co-operatives have been given by the Government during the year 2014-15.

<sup>\*\*</sup> Total Guarantee fees receivable of ₹ 0.30 crore i.e. ₹ 0.22 crore in respect of Tripura State Co-operative Banks Ltd. and ₹ 0.08 crore in respect of Tripura Co-operative Agricultural Rural Development Bank Ltd. are pertained to the financial year 2012-13.

Details are given in the Sector wise details for each class.

## STATEMENT 10 : STATEMENT OF GRANTS IN AID GIVEN BY THE GOVERNMENT

## (i) Grants-in-Aid paid in cash \*

Grantee Institutions	Grants released			Grants for creation of capital assets	
	2014-15		2013-14	2014-15	2013-14
	Non-Plan	Plan including CSS and CP	Total		
<b>1. Panchayati Raj Institutions</b>					
(i) Zilla Parishads	13.79	...	13.79	6.97	Nil
(ii) Panchayati Samities	20.35	...	20.35	10.81	Nil
(iii) Gram Panchayats	35.74	...	35.74	19.34	Nil
<b>2. Urban Local Bodies</b>					
(i) Municipal Corporations	...	...	...	...	Nil
(ii) Municipalities/ Municipal Council	79.58	1,62.93	2,42.51	1,70.76	Nil
(iii) Others	...	...	...	...	Nil
<b>3. Public Sector Undertakings</b>					
(i) Government Companies	...	...	...	...	Nil
(ii) Statutory Corporations	...	...	...	...	Nil
<b>4. Autonomous Bodies</b>					
(i) Universities	...	...	...	...	Nil
(ii) Development Authorities	...	...	...	...	Nil
(iii) Cooperative Institutions	...	...	...	...	Nil
(iv) Others	71.80	...	71.80	34.92	Nil

( ₹ in crore)

**STATEMENT 10 : STATEMENT OF GRANTS IN AID GIVEN BY THE GOVERNMENT - Contd.**

**(i) Grants-in-Aid paid in cash \***

Grantee Institutions	Grants released			Grants for creation of capital assets	
	2014-15		2013-14	2014-15	2013-14
	Non-Plan	Plan including CSS and CP	Total		
<b>5 Non-Government Organisations</b>	...	...	...	Nil	Nil
<b>Total</b>	<b>2,21.26</b>	<b>1,62.93</b>	<b>3,84.19</b>	<b>2,42.80</b>	<b>Nil</b>

*( ₹ in crore)*

\* Information furnished by the State Government.

**STATEMENT 10 : STATEMENT OF GRANTS IN AID GIVEN BY THE GOVERNMENT - Contd.**

**(ii) Grants-in-Aid given in kind \***

	Grantee Institutions	Total Value	
		2014-15	2013-14
<b>1</b>	<b>Panchayati Raj Institutions</b>		
(i)	Zilla Parishads	Nil	Nil
(ii)	Panchayati Samities	Nil	Nil
(iii)	Gram Panchayats	Nil	Nil
<b>2</b>	<b>Urban Local Bodies</b>		
(i)	Municipal Corporations	Nil	Nil
(ii)	Municipalities/ Municipal Council	Nil	Nil
(iii)	Others	Nil	Nil
<b>3</b>	<b>Public Sector Undertakings</b>		
(i)	Government Companies	Nil	Nil
(ii)	Statutory Corporations	Nil	Nil
<b>4</b>	<b>Autonomous Bodies</b>		
(i)	Universities	Nil	Nil
(ii)	Development Authorities	Nil	Nil
(iii)	Cooperative Institutions	Nil	Nil
(iv)	Others	Nil	Nil

**STATEMENT 10 : STATEMENT OF GRANTS IN AID GIVEN BY THE GOVERNMENT - Concl.**

**(ii) Grants-in-Aid given in kind \***

	Grantee Institutions	Total Value	
		2014-15	2013-14
<b>5</b>	<b>Non-Government Organisations</b>	Nil	Nil
	<b>Total</b>	Nil	Nil

\* Information furnished by the State Government.



**STATEMENT 11 : STATEMENT OF VOTED AND CHARGED EXPENDITURE**

Particulars	Actuals					
	2014-15			2013-14		
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue Account)	7,00.34	67,42.57	74,42.91	6,05.36	53,43.60	59,48.96
Expenditure Heads (Capital Account)	...	28,32.29	28,32.29	...	16,40.73	16,40.73
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	3,00.00	15.73	3,15.73	2,19.91	15.78	2,35.69
<b>Total</b>	<b>10,00.34</b>	<b>95,90.59</b>	<b>1,05,90.93</b>	<b>8,25.27</b>	<b>70,00.11</b>	<b>78,25.38</b>
(a) The figures have been arrived as follows:-						
<b>E. Public Debt<sup>#</sup></b>						
Internal Debt of the State Government	2,68.78	...	2,68.78	1,72.14	...	1,72.14
Loans and Advances from the Central Government	31.22	...	31.22	47.77	...	47.77
<b>F. Loans and Advances<sup>*</sup></b>						
Loans for General Services	...	...	...	...	...	...
Loans for Social Services	...	15.00	15.00	...	14.40	14.40
Loans for Economic Services	...	0.43	0.43	...	1.10	1.10
Loans to Government servants, etc.	...	0.30	0.30	...	0.28	0.28
Loans for Misc. Purpose	...	...	...	...	...	...

<sup>#</sup>A more detailed account is given in Statement No. 17 at pages 399 - 419

<sup>\*</sup>A more detailed account is given in Statement No. 18 at pages 420 - 426



**STATEMENT 12 : STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE  
OTHER THAN ON REVENUE ACCOUNT**

	On 1 April 2014	During the Year 2014-15	On 31 March 2015
	1	2	3
	( ₹ in crore )		
<b>Capital and other Expenditure</b>			
<i>Capital Expenditure (Sub Sector wise)</i>			
General Services	17,47.91	3,34.63	20,82.54
Education, Sports, Art and Culture	11,31.63	1,37.81	12,69.44
Health and Family Welfare	7,68.26	1,02.81	8,71.07
Water Supply, Sanitation, Housing and Urban Development	28,09.98	4,77.51	32,87.49
Information and Broadcasting	42.22	7.68	49.90
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward	3,98.78	99.35	4,98.13
Social Welfare and Nutrition	1,81.86	11.38	1,93.24
Other Social Services	6.68	1.61	8.29
Agriculture and Allied Activities	8,16.15	83.48	8,99.63
Rural Development	3,53.39	7,68.77	11,22.16
Special Areas Programme	8,68.06	85.50	9,53.56
Irrigation and Flood Control	8,35.72	32.20	8,67.92
Energy	15,33.16	45.70	15,78.86
Industries and Minerals	3,18.08	34.40	3,52.48
Transport	32,27.07	5,67.15	37,94.22
Communication	0.86	...	0.86
Science Technology and Environment	15.24	4.63	19.87

**STATEMENT 12 : STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE  
OTHER THAN ON REVENUE ACCOUNT - Contd.**

	On 1 April 2014	During the Year 2014-15	On 31 March 2015
	1	2	3
	( ₹ in crore )		
<b>Capital and other Expenditure - Concl.</b>			
General Economic Services	2,33.45	37.68	2,71.13
Total - Capital expenditure	<b>1,52,88.50</b>	<b>28,32.29</b>	<b>1,81,20.79</b>
<b>Loans and Advances</b>			
<b>Loans and Advances for various Services -</b>			
Education, Sports, Art and Culture	0.01	...	0.01
Medical and Public Health	30.50	14.50	45.00
Water Supply, Sanitation, Housing and Urban Development	7.75	(-) 0.04	7.70
Social Welfare and Nutrition	10.21	...	10.21
Others	0.24	...	0.24
Agriculture and Allied activities	19.83	(-) 0.59	19.24
Rural Development	0.40	...	0.40
Energy	43.50	...	43.50
Industry and Minerals	3.48	...	3.48
Transport	0.15	...	0.15
General Economic Services	...	...	...
Loans to Government Servants	10.67	(-) 0.30	10.36

**STATEMENT 12 : STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE  
OTHER THAN ON REVENUE ACCOUNT - Contd.**

	On 1 April 2014	During the Year 2014-15	On 31 March 2015
	1	2	3
	(₹ in crore)		
<b>Loans and Advances for various Services - conclud.</b>			
Loans for Miscellaneous Purposes	0.31	...	0.31
TOTAL - Loans and Advances	1,27.05	13.55	1,40.60
<b>TOTAL - Capital and other expenditure</b>	<b>1,54,15.55</b>	<b>28,45.84</b>	<b>1,82,61.39</b>
Deduct			
. Contribution from Contingency Fund			
. Contribution from Miscellaneous Capital Receipts			
. Contribution from development funds, reserve funds etc.			
<b>Net - Capital and other Expenditure</b>	<b>1,54,15.55</b>	<b>28,45.84</b>	<b>1,82,61.39</b>

**STATEMENT 12 : STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE  
OTHER THAN ON REVENUE ACCOUNT - Contd.**

	On 1 April 2014	During the Year 2014-15	On 31 March 2015
	1	2	3
	( ₹ in crore )		
<b>PRINCIPAL SOURCES OF FUNDS</b>			
Revenue Surplus (+)/Deficit (-) for 2014-15		17,96.82	
Add - Adjustment on Account of retirement/Disinvestment		...	
<b>Debt-</b>			
Internal Debt of the State Government	47,19.21 <sup>a</sup>	2,63.29	49,82.50
Loans and Advances from the Central Government	3,33.83 <sup>b</sup>	(-) 26.01	3,07.82
Small Savings, Provident Funds, etc.	27,12.56	3,02.40	30,14.96
<b>Total: Debt</b>	<b>77,65.60<sup>^</sup></b>	<b>5,39.68</b>	<b>83,05.28</b>
<b>Other Obligations</b>			
Contingency Fund	10.00	...	10.00
Reserve Funds	1,22.33	28.03	1,50.36

<sup>a</sup> Decrease by ₹ 0.03 crore due to *pro forma* transfer to appropriate minor head 800- Other Receipts below the Major Head 0075-Miscellaneous General Services being rectification of misclassification of the previous year.

<sup>b</sup> Net decreased by ₹ 1.36 crore due to the following -

(i) Decreased by ₹ 2.56 crore due to *pro forma* transfer to appropriate Minor Head 800-Other Receipts below the Major head 0075-Miscellaneous General Services being eventual adjustments of excess repayment of loan after 31 March 2010 by the Ministry of Finance, Govt. of India. For details please refer to para 3 (x) of Notes to Accounts at pages 65 and 66 of Finance Accounts Vol -I.

(ii) Increased by ₹ 1.20 crore due to *pro forma* transfer from Minor Head 800-Other Deposits below the Major Head 8443- Civil Deposits being rectification of misclassification of loan amount under EAP.

<sup>^</sup> Please refer footnote a & b above.

**STATEMENT 12 : STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE  
OTHER THAN ON REVENUE ACCOUNT - Concl'd.**

	On 1 April 2014	During the Year 2014-15	On 31 March 2015
	1	2	3
	(₹ in crore)		
<b>PRINCIPAL SOURCES OF FUNDS - Concl'd.</b>			
Deposit and Advances	2,96.05 <sup>c</sup>	37.54	3,33.59
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	(-) 1,33.00 <sup>d</sup>	(-) 60.48	(-) 1,93.48
Remittances	(-) 64.57	81.52	16.95
<b>TOTAL - Other Obligations</b>	<b>2,30.81<sup>&amp;</sup></b>	<b>86.61</b>	<b>3,17.42</b>
<b>TOTAL - Debt and Other Obligations</b>	<b>79,96.41<sup>\$</sup></b>	<b>6,26.29</b>	<b>86,22.70</b>
<i>Deduct</i> Cash Balance	(-) 2,10.84	(-) 3,33.10	(-) 5,43.94
<i>Deduct</i> Investments	34,60.88	(-) 89.63	33,71.25
Add- Amount closed to Government Accounts during 2014-15	...	...	...
Net-Provision of funds	<b>47,46.37<sup>\$</sup></b>	<b>28,45.84</b>	<b>57,95.39</b>

<sup>c</sup>Decreased by ₹ 12.04 crore due to *pro forma* transfer to appropriate Minor Head 101-Block Loans under Sub-Major Head 02-Loans for State Plan Schemes under Major Head 6004- Loans and Advances from the Central Government, ₹ 1.20 crore and Minor Head 110-Reserve Bank Suspense - CAO under Major Head 8658-Suspense Accounts, ₹ 10.84 crore being rectification of misclassification of previous year.

<sup>d</sup>Decreased by ₹ 10.84 crore due to *pro forma* transfer (deduct debit) to appropriate Minor Head 111 - Other Departmental Deposit under Major Head 8443 - Civil Deposits (deduct credit) being rectification of misclassification of previous year.

<sup>&</sup>Please refer footnote c & d above

<sup>\$</sup>Please refer footnote a & b at page 52

There was also a difference of ₹ 1,24,65.99<sup>#</sup> crore between the net capital and other expenditure as on 31 March 2015 and the net provision of funds therefore, which represents cumulative revenue deficit and amount closed to Government Account.

<sup>#</sup> Previous years' figure is increased by ₹ 2.59 crore due to *pro forma* transfer being rectification of misclassification of previous year.

**STATEMENT 13 : SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND  
AND PUBLIC ACCOUNT**

A. The following is a summary of balances as on 31 March 2015 :-

Debit Balances ( ₹ in crore )	Sector of the General Account	Name of Account	Credit Balances ( ₹ in crore )
56,54.80 <sup>#</sup>	A to D	<b>Consolidated Fund</b>	
...	Part of L (MH 8680 only)	Government Account	
1,40.60	E	Public Debt	52,90.32
...	F	Loans and Advances	
		<b>Contingency Fund</b>	
		Contingency Fund	10.00
		<b>Public Account</b>	
	I	Small Savings, Provident Fund, etc.	30,14.96
	J	<b>Reserve Funds</b>	
		(i) Reserve funds bearing Interest	1,44.12
		(ii) Reserve funds not bearing Interest	5,35.45
		Gross Balance	
5,29.21		Investments	
	K	<b>Deposits and Advances</b>	
...		(i) Deposits bearing Interest	0.06
...		(ii) Deposits not bearing Interest	3,34.64
1.11		(iii) Advances	

<sup>#</sup>Please see 'B' at page 55 to understand how this figure is arrived at.



**STATEMENT 13 : SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND  
AND PUBLIC ACCOUNT - Contd.**

A. The following is a summary of balances as on 31 March 2015 - Concl'd.

Debit Balances ( ₹ in crore )	Sector of the General Account	Name of Account	Credit Balances ( ₹ in crore )
	L	<b>Suspense and Miscellaneous</b>	...
33,71.25		Investments	...
1,93.48		Other Items (Net)	...
...	M	<b>Remittances</b>	16.96
(-) 5,43.94 <sup>&amp;</sup>	N	<b>Cash Balance</b>	
<b>93,46.51</b>			<b>93,46.51</b>

<sup>&</sup>As regards Reserve Bank Deposits which is a component of the cash balance of the Government, there was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India. Footnote (#) under Annexure to Statement 2 at page 6 may please be referred to for details.

**ANNEX TO STATEMENT 13 : SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND  
AND PUBLIC ACCOUNT**

B. Government Account :- Under the system of book keeping followed in Government Accounts, the amount booked under revenue, capital and other transactions of Government, the balances which are not carried forward from year to year in the accounts are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions.

To this, the balances under Public Debt, Loans and Advances, Small Savings, Provident Fund, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (other than miscellaneous Government Account), Remittances and Contingency Fund etc., are added and the closing cash balance at the end of the year is to be worked out and proved.

The other headings in the summary take into account the balances under all accounts heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

It must be understood that these balances can not be regarded as complete record of the financial position of the Government as it does not take into account all the physical assets of the State, such as lands, buildings, communications etc., nor any accrued dues or outstanding liabilities which are not brought to account under cash basis of accounting followed by Government.

**STATEMENT 13 : SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND  
AND PUBLIC ACCOUNT - Concl'd.**

**ANNEX TO STATEMENT 13 : SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND  
AND PUBLIC ACCOUNT - Concl'd.**

Dr.	Details	Cr.
( ₹ in crore )		( ₹ in crore )
46,19.33 <sup>&amp;</sup>	A - Balance at the Debit of the Government Account on 1 April 2014	...
...	B - Receipt Heads (Revenue Account)	92,39.73
...	C - Receipt Heads (Capital Account)	...
74,42.91	D - Expenditure Heads (Revenue Account)	...
28,32.29	E - Expenditure Heads (Capital Account)	...
...	F. Suspense and Miscellaneous	...
...	(Miscellaneous Government Account)	...
...	G. Amount at the debit of Government Account on 31 March 2015	56,54.80
<b>1,48,94.53</b>	<b>Total</b>	<b>1,48,94.53</b>

(i) In a number of cases, there are unreconciled differences in the closing balance as reported in the statement of 'Receipt, Disbursements and Contingency fund and Public Account' (Statement No. 21).

(ii) The balances are communicated to the officers concerned every year for verification and acceptance thereof. In a large number of cases such acceptances have not been received.

(iii) The cases where acceptances of balances have been delayed and the amounts involved are considerable have been mentioned in Annex 'A'.

<sup>&</sup>Decreased by ₹ 2.59 crore due to pro forma transfer. For details please refer to footnote 'a' and 'b(i)' at page 52.

## Notes to Accounts

### **1. Summary of Significant Accounting Policies:**

#### **(i) Entity and Accounting Period:**

These accounts present the transactions of the Government of Tripura for the period 1 April 2014 to 31 March 2015 and have been compiled from the initial and subsidiary accounts rendered by 5 District Treasuries, 49 Public Works Divisions, 21 Forest Divisions and Advices of the Reserve Bank of India. Despite delays in rendition of monthly accounts which ranged from 1 to 8 days by treasuries, 1 to 31 days by Public Works and 1 to 7 days by Forest Divisions, no accounts have been excluded at the end of the year.

#### **(ii) Basis of Accounting:**

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

The pension liability of the Government, i.e., the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts. During the year, ₹ 837.18 crore (11.25 per cent of total revenue expenditure) was disbursed as retirement benefits. The State Government has not adopted the New Pension Scheme (NPS), which is a defined contribution pension scheme, for its employees except for the officers belonging to All India Services borne on the Tripura cadre. During the year, against the employees contribution towards NPS of ₹ 0.35 crore, State Government has contributed ₹ 0.25 crore resulting in short contribution of ₹ 0.10 crore. At the end of the year, the total contribution of ₹ 0.60 crore has been transferred to Public Account under MH 8342 -117 out of which ₹ 0.55 crore was transferred to NSDL leaving a balance of ₹ 0.06 crore in Public Account.

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

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

**(iv) Form of Accounts:**

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

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

Revenue expenditure is recurring in nature and is intended to be met from revenue receipts. Capital expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character or of reducing permanent liabilities. However, during the year, the Government incorrectly made budget provision and incurred an amount of ₹ 9.09 crore on “Machinery and Equipment” under the Revenue Section and ₹ 0.01 crore on “Minor Works” under the Capital Section.

As per the Indian Government Accounting Standard (IGAS)-2, expenditure on Grants-in-aid is to be classified as Revenue expenditure regardless of end utilization. However Government incorrectly made budget provision and incurred expenditure of ₹ 42.21 crore of Grants-in-aid under Capital major heads. Details have been provided in **Annexure –B**.

**2. Quality of accounts:****(i) Booking under Minor Head 800- ‘Other Receipts’ and ‘Other Expenditure’:**

Minor Head 800-‘Other Expenditure/ Other Receipts’ is intended to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 is to be discouraged, since it renders the accounts opaque. During the year, the State Government classified receipt of ₹ 99.13 crore in 39 Major Heads of accounts, constituting 1.07 per cent of the total Revenue Receipts (₹ 9,239.73 crore), under the Minor Head 800-Other Receipts. Similarly, expenditure of ₹ 1,292.49 crore in 60 Major Heads of accounts, constituting 12.58 per cent of the total Revenue and Capital expenditure ( ₹ 10,275.20 crore) was incurred under Minor Head 800-Other Expenditure. Instances of substantial proportion (50 per cent or more) of the receipts and expenditure classified under Minor Head 800 – Other Receipts/ Other Expenditure are listed in –**Annexure C and D** respectively.

**(ii) Unadjusted Abstract Contingent (AC) bills:**

Drawing and Disbursing Officers are authorized to draw sums of money by preparing Abstract Contingent (AC) bills by debiting Service Heads. As per the Delegation of Financial Powers Rules, Tripura 2011, AC bills should be adjusted through Detailed Countersigned Contingent (DCC) bills within 60 (sixty) days from the date of the drawal of AC bills. The second drawal of the amount should be made only after exhausting the money drawn in previous AC Bills. Prolonged non-submission of DCC bills renders the expenditure under AC bills opaque. Government of Tripura, however, has not followed these guidelines in many cases. Details of AC bills outstanding as on 31 March 2015 are given below:

Year	Outstanding Abstract Contingent Bills	
	Number of Bills	Amount
Up to 2010-11	10	0.70
2011-12	787	12.14
2012-13	2,608	7.33
2013-14	8,766	66.17
2014-15	9,452	89.46
<b>Total</b>	<b>21,623</b>	<b>175.80</b>

Out of ₹ 92.16 crore drawn through AC bills during the year, AC bills for ₹ 62.04 crore (67.32 percent) were drawn in March 2015 alone. Of these, AC bills for ₹ 52.32 crore (84.33 per cent of the bills drawn in March) were drawn in the last week of March, 2015. Significant expenditure against AC bills at the end of the year indicates that the drawal was primarily to exhaust the budget provisions and reveals inadequate budgetary control.

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

The General Financial Rules prescribe that Utilization Certificates (UCs) in respect of grants provided for specific purposes should be obtained by the departmental officers from grantees, which, after verification, should be forwarded to the Accountant General within twelve (12) months from the closure of the financial year unless specified otherwise. UCs outstanding beyond the specified periods indicates absence of assurance on utilization of the grants for intended purposes. The position of awaited UCs as on 31 March 2015 is given below:

( ₹ in crore )		
Year	Number of UCs awaited	Amount
Up to 2010-11	06	76.75
2011-12	32	36.97
2012-13	417	257.11
2013-14	430	158.26
2014-15*	589	775.77
<b>Total</b>	<b>1,474</b>	<b>1,304.86</b>

\*Except where the sanction orders state otherwise, utilization certificates in respect of grants disbursed during 2014-15 become due only during 2015-16.

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

To exercise effective control of expenditure to keep it within the budget grants and to ensure accuracy of accounts, all Chief Controlling Officers (CCOs) are required to reconcile the figures of Receipt and Expenditure of the Government with the figures accounted for by the Accountant General. During the year, CCOs have reconciled the entire receipts and expenditure of ₹ 9,239.73 crore and ₹ 10,590.93 crore respectively.

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

There is a difference of ₹ 0.45 crore (Net Credit) between the Cash Balance of the State Government, as worked out by the Accountant General (A&E) and as reported by the Reserve Bank of India. This difference is mainly due to erroneous reporting by the accredited banks to the Reserve Bank of India, Nagpur which is responsible for maintaining the Cash Balance of the State Government.

### 3. Other Items:

#### (i) Guarantees:

The State Government extends guarantees on the loans taken from financial institutions by State Government entities like Public Sector undertakings etc. Guarantees reported in Statements 9 and 20 are based on information received from the Finance Department, which is the authority for issuing such guarantees. The Tripura Fiscal Responsibility and Budget Management (FRBM) Act, 2005 limits the amount of annual incremental risk weighted guarantees to 1 per cent of the Gross State Domestic Product (GSDP) of that year, within which, the Government may give guarantee on the security of the Consolidated Fund of the State. The manner in which the Government assigns weights to the loans taken by these entities has not been intimated by Government of Tripura. During 2014-15, the State Government gave guarantees amounting to ₹ 79.00 crore (constituting 0.26 per cent of the GSDP). The total guarantees (principal plus interest) outstanding as on 31 March 2015 was ₹ 241.48 crore. Under Tripura Government Guarantee Redemption Fund Scheme, a guarantee fee of 1 per cent on the fresh guarantees is to be charged to cover the risk of the liabilities which may arise on invocation of the guarantees. Accordingly the State Government received ₹ 0.79 crore on the fresh guarantees of ₹ 79.00 crore given during the year and the amount was credited to Guarantee Redemption Fund.

#### (ii) Reserve Funds and Deposits:

State Government operated 4 Reserve Funds as on 31 March 2015 out of which 1 Reserve Fund is interest bearing ( ₹ 144.12 crore) and 3 are non-interest bearing funds ( ₹ 535.45 crore). Out of these 4 funds, 2 funds are operative (balance ₹ 673.33 crore) and 2 funds are inoperative (balance ₹ 6.24 crore). As on 1 April 2014, opening balance against these funds were ₹ 651.54 crore. During the year, the State Government transferred ₹ 34.26 crore from the Consolidated Fund to various Reserve Funds and expenditure from these funds was ₹ 6.23 crore, leaving a balance of ₹ 679.57 crore as on 31 March 2015. No amount has been invested during the year. ₹ 529.21 crore has been invested (77.87 per cent) to the end of the year leaving a balance of ₹ 150.36 crore under various Reserve Funds. Detailed information on Reserve Funds and the investment from the earmarked funds is available in Statements 21 & 22 respectively.

(a) **Non discharge of Interest liabilities:** The interest liabilities in respect of Reserve Funds bearing interest under sector J of the Public Accounts are annual liabilities that the State Government is required to discharge. No Budget provision has been made by the State Government despite balance of ₹ 116.88 crore available under SDRF (Reserve Fund bearing interest) as on 01 April 2014. Interest liability accruing on the balance of ₹ 116.88 crore is ₹ 8.77 crore (calculated at 7.5 per cent which is average of Ways and Means interest rate).

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

Government of Tripura created a Consolidated Sinking Fund (CSF) in 1999-2000 for amortization of Government loans. According to Guidelines of the Reserve Bank of India, which is responsible for management of the Fund, States are required to contribute a minimum of 0.5 *per cent* of the outstanding liabilities (internal debt plus public account) as at the end of the previous year. During the year, the State Government has not made any contribution towards the Fund against the minimum required contribution of ₹ 43.57 crore (0.5 per cent of outstanding liabilities of ₹ 8,714.16). As on 31 March 2015, the CSF had a corpus of ₹ 529.21 crore, constituting 5.68 per cent of total liabilities of the State Government of ₹ 9,319.55 crore as on 31 March 2015 and is in tune with the minimum CSF corpus of 3-5 per cent of State liabilities prescribed by the Reserve Bank of India.

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

The State Government constituted a Guarantee Redemption Fund on 12 July 2007. The responsibility for the administration of the Fund will rest with the Government. As per the guidelines of the scheme, each year the Government shall contribute an amount equivalent at least to 1/5th of the outstanding invoked guarantees plus amount of guarantees likely to be invoked as a result of the incremental guarantees issued during the year. However, the State Government has neither given any information on guarantees invoked during 2014-15 nor made any contribution to the Fund. As on 31 March 2015, an amount of ₹ 2.04 crore was lying in the Fund. This balance lying in the Fund has not been invested by the State Government.



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

The State Government constituted the State Disaster Response Fund on 28 May 2011 in terms of the recommendations of the Thirteenth Finance Commission. Under the guidelines of the Fund, the Centre and Special Category States like Tripura are required to contribute to the Fund in the proportion of 90:10. As per the guidelines, these contributions are to be transferred to the Public Account under Major Head – 8121, by operating the Expenditure Major Head - 2245. Expenditure incurred during the year on disaster response is adjusted by debiting the Public Account with contra deduct debit to the Expenditure Major Head - 2245. Balances outstanding in the Fund, at the end of the year, are to be invested.

As on 1 April 2014, the fund had a balance of ₹ 116.88 crore. During the year, the Central Government released ₹ 22.12 crore ( including ₹ 1.00 crore towards Capacity building). The State Government transferred the entire Central Government release together with untransferred balance of Central Share ₹ 10.06 crore relating to 2013-14 to the Public Account along with its own share ₹ 2.29 crore ( ₹ 1.11 crore for 2013-14 and ₹ 1.18 crore for 2014-15) crore to the Public Account. Thus against the required state share of ₹ 2.35 for the year, the government has released ₹ 1.18 crore resulting in a short contribution of ₹ 1.17 crore at the end of year. After setting off an expenditure of ₹ 6.22 crore during the year on natural calamities, the balance of ₹ 144.12 crore is lying in the Fund uninvested as on 31 March 2015.

**(iii) Suspense and Remittances:**

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

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

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

**(v) Loans and Advances:**

Annexure A to Appendix-VII depicts details of Loans and Advances as required under the Indian Government Accounting Standards (IGAS) 3 notified by the Government of India. The information is incomplete, since detailed information of overdue principal and interest in respect of Loans and Advances where the accounts are maintained by the State Government has not been furnished by the State Government. The State Government is yet to confirm the balances as on 31 March 2015, as estimated by the Accountant General (A&E), including actual figures in respect of individual loanee accounts which are maintained by the Accountant General (A&E).

**(vi) Investments:**

Information on Government investment appearing in Statements 8 and 19 of the Finance Accounts is based on the vouchers received by the Accountant General. These figures required confirmation by the State Government and the entity in which investments were made by the State Government. During 2014-15 the Government has invested ₹ 104.18 crore in 41 entities and earned dividend of ₹ 0.51 crore.

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

Rule 290 of the Central Treasury Rules adopted by the Government of Tripura states: “No money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants”. Contrary to these instructions, the Government of Tripura, had, in July 2005, ordered the treasuries to pass bills and transfer funds to current and savings bank accounts maintained by various Drawing and Disbursing Officers (DDOs). Despite repeated requests of the Accountant General (A&E) to the State Finance Department to desist from this practice and close the accounts, these accounts are still operational. As per information received from the State Government, as on 31 March 2015, an amount of ₹ 354.91 crore was lying unspent in the bank accounts of DDOs. Number of DDO's operating these accounts has not been intimated by the State Government.

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

As per accounting rules, grants received towards Central Road Fund (CRF) are initially credited to Major Head 1601- Grants-in-aid from Central Government. Thereafter, the amount so received is to be transferred by the State Government to the Deposit Head (under Major Head 8449-Other Deposits, 103- Subventions from Central Road Fund) and the expenditure on works under the Central Road Fund are to be met from the Deposit Head. The State Government, however, does not follow this procedure, and does not transfer any amount to the Fund. During the year the State Government received grants of ₹ 6.31 crore towards CRF out of which only ₹ 1.31 crore has been spent. Similarly, out of the grants of ₹ 26.62 crore towards CRF received in different years upto 2013-14, the state Government has spent only ₹ 14.68 crore.

**(ix) Rush of Expenditure:**

Principles of prudent financial management prescribe that expenditure at the end of the financial year should be avoided. During March 2015, however, the State Government incurred capital expenditure of ₹ 797.59 crore (constituting 25.34 per cent of the Capital expenditure of ₹ 3,148.02 crore) and Revenue expenditure of ₹ 1,038.31 crore (constituting 13.95 per cent of Revenue expenditure of ₹ 7,442.91 crore). Of this, ₹ 40.62 crore and ₹ 306.72 crore constituting 0.55 per cent and 9.74 per cent of Revenue and Capital expenditure respectively were spent on the last day of March 2015. Details of the Major Heads of account where a substantial portion (50 per cent or more to the total expenditure under relevant Major Heads), incurred in March, 2015 are given in Annexure - F. Significant expenditure in March, especially on the last day of March, indicates that the expenditure was primarily for the purpose of exhausting the budget provisions and reveals inadequate budgetary control.

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

In furtherance of the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 February 2012, wrote off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010 towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Government to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. In respect of the Government of Tripura,

excess payment of ₹ 6.88 crore ( Principal ₹ 2.79 crore and Interest ₹ 4.09 crore) was made after the effective date, out of which Ministry of Finance has so far adjusted ₹ 2.56 crore. The balance amount of ₹ 4.32 crore ( Principal ₹ 2.01 and Interest ₹ 2.31) is pending adjustment in the books of the State Government and has resulted in overstatement of Public Debt of the Government to this extent.

**(xi) Restructuring of Centrally Sponsored Schemes (CSS)/ Additional Central Assistances (ACA) – excluding Block Grants:**

The existing 137 CSS and 5 ACA Schemes have now been restructured into 66 CSS/ACA/Flagship schemes in the 12<sup>th</sup> plan. From 1 April 2014 onwards Government of India released Central Assistance for CSS/ACA/Flagship schemes directly to the State Government and these are now classified as ‘Central Assistance to the State Plan’. Government of Tripura has modified their budget depiction and the Central Assistance for CSS/ACA has been merged with the respective State Plan Schemes under the 66 umbrella schemes of GOI. Out of ₹ 5,060.44 crore depicted in the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) as Central Assistance to the State Plan of the Government of Tripura in 2014-15, Clearance memos from RBI, CAS, Nagpur and supporting sanction orders from the respective Ministries were received in respect of ₹ 5,053.17 crore and appropriately booked in the accounts of the State Government under Major Head 1601 – Grants-in-aid from the Central Government. Total expenditure under State Plan is ₹ 1,966.46 crore (Revenue Expenditure) and ₹ 2,821.41 crore (Capital Expenditure) which includes expenditure out of Central Assistance to State Plan/Central Sector Plan Assistance/Grants for Special Plan Schemes.

**(xii) Direct transfer of Central Scheme Funds to implementing Agencies in the State (Funds routed outside State budget):**

Till 31 March 2014, Government of India transferred substantial funds directly to State Implementing Agencies/Non-Government Organizations (NGOs) for implementation of various schemes/programmes. As per the PFMS portal of the Controller General of Accounts (CGA), GOI released ₹ 31.86 crore to the implementing agencies during 2014-15. Details are at Appendix VI. Government of India’s decision to release all assistance to CSSs/ACA directly to the State Government and not to the implementing agencies has reduced the direct transfer to implementing agencies by 98.20 *per cent* as compared to 2013-14 ( ₹ 1765.40 crore in 2013-14).

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

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

Sl. No.	Targets	Achievements during the year as per the accounts
1.	Maintain revenue surplus during the award period of 2011-12 to 2014-15.	The Government of Tripura had maintained Revenue Surplus of ₹ 1,667.67 crore in 2011-12, ₹ 1,837.42 crore in 2012-13, ₹ 1,701.22 crore in 2013-14 and ₹ 1,796.82 crore in 2014-15 (5.81 per cent of GSDP*).
2.	Reduce fiscal deficit to 3 per cent of GSDP or less during 2011-12 to 2014-15 of the award period.	The Government of Tripura had maintained Fiscal Surplus of 1.30, 1.52 and 0.18 per cent for the years 2011-12, 2012-13, 2013-14 respectively. During 2014-15, the fiscal deficit was 3.39 per cent of GSDP*.
3.	Debt stock not exceeding 40 per cent of GSDP.	The total outstanding debt of the State ( ₹ 5,290.32 crore) was 17.11 per cent of GSDP* for 2014-15.

\* Quick GSDP ₹ 30,922.12 crore estimates of the Directorate of Statistics, Government of Tripura, Agartala.

**(xiv) Impact on Revenue Surplus and Fiscal Deficit:**

The impact on revenue surplus and fiscal deficit of the State Government as per details in preceding paragraphs is given below:

( ₹ in crore )

Para No.	Item	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Over statement	Under statement	Over statement	Under statement
1(ii)	Short contribution to NPS	0.10	...	...	0.10
1(v)	Machinery and Equipment under the Revenue Section instead of Capital	...	9.09	...	...
1(v)	Minor works booked under Capital Section instead of Revenue	0.01	...	...	...
1(vi)	Grant-in-aid booked under Capital section instead of Revenue	42.21	...	...	...
3(ii)(a)	Non provision of interest on Reserves funds bearing interest	8.77	...	...	8.77
3(ii)(c)	Less transfer to the State Disaster Response Fund	1.17	...	...	1.17
3(x)	Short utilization of grant towards CRF received from GOI	5.00	...	...	5.00
<b>Total (Net) Impact</b>		<b>48.17 (Overstatement)</b>		<b>15.04 (Understatement)</b>	

## Annexure-A

## Statement of Periodical /Other Adjustments

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

( ₹in crore )

Sl. No.	Book Adjustment	Head of Account		Amount	Remarks
		From	To		
1.	Annual adjustment of interest on GPF	2049	8009	<b>239.79</b>	Interest on GPF (Including Group 'D')

**ANNEXURE – B**  
(Refer para1(v) of Notes to Accounts)

<b>GRANT IN AID CLASSIFIED UNDER CAPITAL HEADS</b>		
Major Head		( ₹ in crore )
4070	Capital Outlay on Other Administrative Services	15.00
4217	Capital Outlay on Urban Development	21.17
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	0.01
4515	Capital Outlay on other Rural Development Programmes	2.78
4552	Capital Outlay on North Eastern Areas	0.51
4810	Capital Outlay on Non-Conventional Sources of Energy	0.31
5055	Capital Outlay on Road Transport	2.25
5425	Capital Outlay on other Scientific and Environmental Research	0.18
	<b>Total</b>	<b>42.21</b>

**ANNEXURE – C**  
**Statement of Major Head wise Receipts booked under Minor Head**  
**800 – Other Receipts**

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

(₹ in crore)

Sl. No.	Major Head		Receipts under Minor Head 800	Total Receipts	Percentage
1	0852	Industries	65.01	65.01	100.00
2	0075	Miscellaneous General Services	5.27	5.27	100.00
3	0235	Social Security and Welfare	0.27	0.27	100.00
4	0702	Minor Irrigation	0.24	0.24	100.00
5	0022	Taxes on Agricultural Income	0.21	0.21	100.00
6	1456	Civil Supplies	0.09	0.09	100.00
7	0220	Information and Publicity	0.08	0.08	100.00
8	0035	Taxes on Immovable Property other than Agricultural Land	0.06	0.06	100.00
9	0515	Other Rural Development Programmes	0.03	0.03	100.00
10	0043	Taxes and Duties on Electricity	0.03	0.03	100.00
11	0408	Food Storage and Warehousing	0.01	0.01	100.00
12	0506	Land Reforms	0.01	0.01	100.00
13	0059	Public Works	8.45	8.92	94.73
14	0210	Medical and Public Health	2.62	3.00	87.33
15	0070	Other Administrative Services	3.92	6.28	62.42
16	0406	Forestry and Wild Life	5.77	9.83	58.70



## ANNEXURE - D

**Statement of Major Head wise expenditure booked under Minor Head 800 – Other Expenditure**  
(Refer para 2(i) of Notes to Accounts)

(₹ in crore)

Sl. No.	Major Head	Expenditure under Minor Head 800	Total Expenditure	Percentage
1	4070 Capital Outlay on Other Administrative Services	168.82	168.82	100.00
2	2875 Other Industries	16.21	16.21	100.00
3	5453 Capital Outlay on Foreign Trade and Export Promotion	10.25	10.25	100.00
4	4875 Capital Outlay on Other Industries	9.80	9.80	100.00
5	2216 Housing	2.68	2.68	100.00
6	4250 Capital Outlay on other Social Services	1.61	1.61	100.00
7	3435 Ecology and Environment	0.93	0.93	100.00
8	5475 Capital Outlay on other General Economic Services	0.03	0.03	100.00
9	4711 Capital Outlay on Flood Control Projects	12.57	12.59	99.84
10	4055 Capital Outlay on Police	22.67	23.02	98.48
11	3055 Road Transport	15.00	15.39	97.47
12	4701 Capital Outlay on Minor Irrigation	9.10	9.52	95.59
13	4216 Capital Outlay on Housing	142.43	152.07	93.66
14	4401 Capital Outlay on Crop Husbandry	16.43	18.66	88.05
15	2801 Power	62.00	73.90	83.90
16	4801 Capital Outlay on Power Projects	34.94	45.38	76.99
17	3054 Roads and Bridges	166.06	255.64	64.96
18	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	55.02	99.35	55.38
19	4059 Capital Outlay on Public Works	74.12	142.79	51.91
20	3425 Other Scientific Research	2.00	3.87	51.68

**ANNEXURE - E**  
**Statement of outstanding balances under Major Head 8658 – Suspense Accounts**  
(Refer para 3(iii) of Notes to Accounts)

(₹ in crore)

Name of Minor Head	2012-13		2013-14		2014-15		Remarks
	Dr	Cr	Dr	Cr	Dr	Cr	
101- PAO Suspense	0.83	0.13	0.59	...	9.27	8.04	₹ 1.23 crore as on 31-03-2015 is receivable by the State Government from other CPAOs, CADP, MoE and N.F. Railways.
<b>Net</b>	<b>Dr. 0.70</b>		<b>Dr. 0.59</b>		<b>Dr. 1.23</b>		
102 - Suspense Account ( Civil )	2.21	...	0.08	0.28	<b>1.74</b>	<b>0.22</b>	₹ 1.52 crore as on 31-03-2015 could not be taken into account due to non-receipt of vouchers and receipt schedules from outside accounting Circles through Inter State Suspense Account.
<b>Net</b>	<b>Dr. 2.21</b>		<b>Dr. 0.20</b>		<b>Dr. 1.52</b>		
107- Cash Settlement Suspense Account	1,64.83	36.09	1,96.80	61.68	<b>196.42</b>	<b>37.55</b>	₹ 158.87 crore as on 31-03-2015 due to non-clearance of suspense by PWD Divisions of the State Government.
<b>Net</b>	<b>Dr. 128.74</b>		<b>Dr. 135.12</b>		<b>Dr. 158.87</b>		
110- Reserve Bank Suspense - Central Accounts Office	...	...	12.04	...	8.74	...	₹ 8.74 crore as on 31-03-2015 was due to non-clearance of suspense by the State Government in connection with Externally Aided Projects.
<b>Net</b>	...		<b>Dr. 12.04</b>		<b>Dr. 8.74</b>		
112- Tax Deducted at Source (TDS) Suspense	...	11.98	...	8.27	...	<b>0.08</b>	₹ 0.08 crore as on 31-03-2015 is payable to the CBDT towards Income Tax deducted at source. The amount has been remitted to CBDT in June 2015.
<b>Net</b>	<b>Cr. 11.98</b>		<b>Cr. 8.27</b>		<b>Cr. 0.08</b>		
123- A.I.S. Officers' Group Insurance Scheme	0.03	0.19	0.02	0.24	0.02	0.24	₹ 0.22 crore as on 31-03-2015 is payable by the state government to the CPAO, New Delhi.
<b>Net</b>	<b>Cr. 0.16</b>		<b>Cr. 0.22</b>		<b>Cr. 0.22</b>		
129- Material Purchase settlement suspense account	...	0.80	...	0.80	...	0.80	₹ 0.80 crore as on 31-03-2015 due to non-receipt of details of expenditure head of account from the State Public Works Divisions
<b>Net</b>	<b>Cr. 0.80</b>		<b>Cr. 0.80</b>		<b>Cr. 0.80</b>		

<b>ANNEXURE - F</b>				
<b>Rush of Expenditure</b>				
<b>(Refer para 3 (ix) of Notes to Accounts)</b>				
<b>₹ in crore</b>				
<b>Major Heads of Account where the expenditure incurred in March 2015 ranged between 50 per cent and 100 per cent of the total expenditure</b>				
<b>Major Head</b>		<b>Yearly Amount</b>	<b>Amount in Month of March 2015</b>	<b>Percent</b>
2435	Other Agricultural Programmes	0.20	0.20	100.00
4415	Capital Outlay on Agricultural Research and Education	0.76	0.76	100.00
4851	Capital Outlay on Village and Small Industries	0.80	0.80	100.00
5475	Capital Outlay on other General Economic Services	0.03	0.03	100.00
4875	Capital Outlay on Other Industries	9.80	9.20	93.88
4435	Capital Outlay on other Agricultural Programmes	7.66	6.96	90.86
5425	Capital Outlay on other Scientific and Environmental Research	4.62	3.73	80.74
3456	Civil Supplies	79.40	61.56	77.53
2415	Agricultural Research and Education	0.77	0.59	76.62
4055	Capital Outlay on Police	23.02	17.20	74.72
4403	Capital Outlay on Animal Husbandry	3.49	2.37	67.91
4250	Capital Outlay on other Social Services	1.61	1.00	62.11
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	99.35	61.36	61.76
4701	Capital Outlay on Medium Irrigation	9.52	5.57	58.51
4425	Capital Outlay on Co-operation	6.50	3.79	58.31
4210	Capital Outlay on Medical and Public Health	102.81	54.42	52.93

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