

CHAPTER I

GENERAL

1.1 Summary of transactions

The receipts and expenditure of the Government of Tripura for 1975-76 are given below with the corresponding figures of the previous year :

	1974-75	1975-76
	<i>(in lakhs of rupees)</i>	
(1) Revenue—		
Revenue receipts	31,61.16	35,63.42
Revenue expenditure	29,67.23	33,03.17
Surplus (+)	(+) 1,93.93	(+) 2,60.25
Public Debt—		
(i) Internal Debt of the State Government		
Increase (+)	(+) 1,66.00	(+) 2,76.54
Loans and advances from the Central Government		
Increase (+)	(+) 4,40.75	(+) 4,97.94
Public Debt (net)		
Increase (+)	(+) 6,06.75	(+) 7,74.48
Loans and advances from the Central Government (net)		
Increase (-)	(-) 9.16	(-) 13.33
Public Debt (net)	(-) 1,04.46	(+) 8,76.49

	1974-75	1975-76
	<i>(in lakhs of rupees)</i>	
(5) Capital Expenditure (net)		
Increase (—)	(—) 6,82.65	(—) 9,52.10
Net Surplus (+)	(+) 2,13.33	(+) 9,45.79
Opening Cash Balance	(—) 16,72.26	(—) 14,58.93
Net Surplus (+)	(+) 2,13.33	(+) 9,45.79
Closing Cash Balance	(—) 14,58.93	(—) 5,13.14

1.2 Revenue surplus/deficit

(a) *Revenue receipts*—The actuals of revenue receipts for 1975-76 as compared with the budget estimates for the year along with the corresponding figures for 1973-74 and 1974-75 are shown below :

Year	Budget	Budget plus additional taxation	Actuals	Variation columns Amount
(1)	(2)	(3)	(4)	(5)

(in lakhs of rupees)

1973-74	25,49.48	(b)	22,31.08	(—)
1974-75	34,05.85	34,05.85	31,61.16	(—)
1975-76	32,07.48	32,22.75	35,63.42	(+)

(a) There was a difference (Rs. 4.27 lakhs) between the figures reported by the Reserve Bank of India (Rs.—5,75.21 lakhs) and that reported by the Reserve Bank of India regarding 'Deposits with Reserve Bank' (included in the figures reported by the Reserve Bank of India) which is under reconciliation with reference to the figures reported by the State Bank, Treasury and the Reserve Bank of India.

(b) The rates of certain existing taxes were enhanced during the year 1975-76. The details of these increases was not intimated by the Finance Commission.

(b) *Expenditure on revenue account*—The expenditure on revenue account during 1975-76 as compared with (i) the budget estimates and (ii) the budget estimates plus supplementary provision along with the corresponding figures for 1973-74 and 1974-75 is given below :

Year	Budget	Budget plus supplementary	Actuals	Variation between columns (4) and (3)	
				Amount	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
<i>(in lakhs of rupees)</i>					
1973-74	35,71.94	37,59.58	29,83.61	(—) 7,75.97	21
1974-75	35,53.98	38,23.35	29,67.23	(—) 8,56.12	22
1975-76	35,17.50	40,61.35	33,03.17	(—) 7,58.18	19

(c) The year ended with a revenue surplus of Rs. 2,60.25 lakhs against a deficit of Rs. 3,10.02 lakhs anticipated in the budget. In 1974-75 also, there was surplus of Rs. 1,93.93 lakhs.

1.3 Revenue receipts

In 1975-76 the revenue receipts (Rs. 35,63.42 lakhs) increased by Rs. 4,02.26 lakhs over those of the previous year (Rs. 31, 61.16 lakhs). The increase as compared to 1974-75 is analysed below :

	Receipts		Increase + Decrease —
	1974-75	1975-76	
<i>(in lakhs of rupees)</i>			
(i) Revenue raised by the State Government—			
(a) Tax Revenue	1,10.54	1,75.28	(+) 64.74
(b) Non-Tax Revenue	2,52.92	2,89.69	(+) 36.77
Total	3,63.46	4,64.97	1,01.51

	Receipts		Increase
	1974-75	1975-76	Decrease—
(in lakhs of rupees)			
(ii) Receipts from the Government of India—			
(a) Taxes on Income other than Corporation Tax	1,38.33	1,98.21	(+) 59.88
(b) Estate Duty	2.66	2.24	(-) 0.42
(c) Grants	24,53.70	26,51.46	(+) 1,97.76
(d) State's share of Union Excise Duties	2,03.01	2,46.54	(+) 43.53
Total	27,97.70	30,98.45	3,00.75
Grand Total	31,61.16	35,63.42	4,02.26

Receipts from the Government of India during 1975-76 were Rs. 30,98.45 lakhs (87 per cent of the total revenue receipts) as against Rs. 27,97.70 lakhs (88.5 per cent of the total revenue receipts) in 1974-75. The increase of Rs. 3,00.75 lakhs during 1975-76 was due to larger receipts from the net proceeds of divisible taxes (Rs. 1,02.99 lakhs) and larger grants comprising mainly non-Plan grants (Rs. 1,20.72 lakhs) and grants for State Plan Schemes (Rs. 36.40 lakhs).

The grants received from the Government of India in 1975-76 constituted 74.4 per cent of the total revenue receipts; the corresponding percentages for 1973-74 and 1974-75 were 74.3 and 77.6 respectively.

The taxes collected by the Government in 1975-76 constituted 4.9 per cent of the total revenue receipts; the corresponding percentages for 1973-74 and 1974-75 were 3.6 and 3.5 respectively.

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The revenue raised by the Government during 1975-76 rose by Rs. 1,01.51 lakhs as compared to that in the previous year.

The main heads under which the increase occurred were :

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Head of account	1974-75	1975-76	Increase	
			Amount	Percentage

(in lakhs of rupees)

(1)

1973-74

1974-76

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(i) 028-Other				
Taxes on				
Income and				
expenditure	...	16.61	16.61	...

The increase was due to introduction of a new tax on Professions, Trades, Callings and Employment during the year.

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(ii) 029-Land				
Revenue	30.76	71.41	40.65	132

The increase was due to better realisation of revenue reportedly as a result of intensive drive.

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(iii) 106-Minor				
Irrigation,				
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Area				
development	0.04	20.53	20.49	51,225

Reason for the increase has not been furnished (May 1977).

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(iv) 134-Power				
Projects	41.46	50.46	9.00	22

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The increase was due mainly to larger receipts from sale of power.

1.4 *Expenditure on revenue account*

In 1975-76, the expenditure on revenue account (Rs. 33,03.17 lakhs) increased by Rs. 3,35.94 lakhs (11 per cent) over that in 1974-75 (Rs. 29,67.23 lakhs). The increase was the net result of increase under certain heads partly off-set by decrease under other heads.

Increase occurred mainly under :

Head of account	1974-75	1975-76	Increase	
			Amount	Percentage

(in lakhs of rupees)

(i) 249-Interest

Payments	1,23.56	1,68.90	45.34	37
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The increase was due mainly to payment of more interest on market loans, on loans from the Government of India and on State Provident Funds.

(ii) 277-Education	7,59.09	8,91.75	1,32.66	17
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The Increase was due mainly to revision of scales of pay with retrospective effect and grant of more assistance to non-Government schools.

(iii) 280-Medical	1,49.15	1,77.51	28.36	19
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The increase was due to more expenditure on 'Medical Relief' and 'Medical Education' and on account of revision of pay-scales.

(iv) 288-Social Security and Welfare	1,27.03	1,58.25	31.22	25
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The increase was due mainly to more expenditure on schemes for the welfare of scheduled castes and scheduled

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(v) 289-Relief on account of Natural Calamities	9.49	41.75	32.26	340
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The increase was due mainly to more expenditure on test relief works.

(vi) 299-Special and Backward Areas	...	27.73	27.73	...
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The expenditure on implementation of the schemes sponsored by the North Eastern Council was accounted for under this major head during 1975-76, whereas in 1974-75 the same was accounted for under other functional heads.

(vii) 305-Agriculture	1,21.34	1,41.70	20.36	17
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The increase was due mainly to more expenditure on 'Extension and farmers' training,' 'Schemes for small and marginal farmers and agriculture labour' and 'Horticulture'.

(viii) 314-Community Development	1,03.34	1,40.04	36.70	36
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The increase was due to more assistance to Panchayati Raj Institutions and more expenditure on 'Water Supply and Sanitation' under 'Rural Works Programme'.

(ix) 334-Power Projects	96.05	1,19.46	23.41	24
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The increase was due mainly to rise in cost of fuel and revision of scales of pay with retrospective effect.

(x) 337-Roads and

Bridges	1,09.13	1,43.18	34.05	31
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The increase was due mainly to more expenditure on 'District and Other Roads' and 'Machinery and equipment'.

Decrease occurred mainly under :

Head of account	1974-75	1975-76	Decrease	
			Amount	Percentage
<i>(in lakhs of rupees)</i>				

(i) 255-Police	3,51.01	2,65.37	85.64	24
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The decrease was due mainly to less deployment of Police Battalions from the Centre and other States.

(ii) 259-Public Works	1,98.82	(—) 4.42	2,03.24	102
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The decrease was due mainly to non-accountal of value of materials received under heads 'Stock' and 'Purchases'.

1.5 Capital expenditure

(a) The capital expenditure during the three years ending 1975-76 as compared with (i) the budget estimates and (ii) the budget estimates plus supplementary grants is shown below :

Year	Budget	Budget plus supplementary	Actuals	Variation between columns (4) and (3)	
				Amount of decrease	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
<i>(in lakhs of rupees)</i>					
1973-74	14,54.09	19,37.89	8,13.55	(+)11,24.34	58
1974-75	17,43.54	17,68.54	6,82.65	(—)10,85.89	61
1975-76	17,05.44	20,65.09	9,52.10	(—)11,12.99	54

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(b) An analysis of the capital expenditure during and to end of 1975-76 is given below :

	During 1975-76	Progressive total to end of 1975-76
	<i>(in lakhs of rupees)</i>	
Capital expenditure on—		
Public Works	29.28	9,74.10
Social and Community Services	85.33	3,95.52
General Economic Services	83.98	2,98.39
Agriculture and Allied Services	70.83	6,65.20
Industry and Minerals	62.97	1,54.69
Water and Power Development	4,43.59	18,26.52
Transport and Communications	1,76.12	20,77.91
Total	<u>9,52.10</u>	<u>63,92.33</u>

Further details are given in Statement nos. 2 and 12 of the Finance Accounts 1975-76.

(c) The sources from which the capital expenditure (Rs. 9.52.10 lakhs) and the net outgo under 'Loans and Advances by the State Government' (Rs. 13.33 lakhs) during 1975-76 were met are given below :

	<i>(in lakhs of rupees)</i>	
1. Net addition to—		
(i) Market loans		1,37.50
(ii) Loans from autonomous bodies		74.10
(iii) Ways and means advances from the Reserve Bank of India		64.94
(iv) Loans from the Government of India		4,97.94

(in lakhs of rupees)

(v) Small savings, provident Funds, etc.	1,32.15
(vi) Deposits and advances etc.	(—) 21.07
(vii) Suspense and remittances	68.91
II. Cash balance Increase (—)	(—) 9,45.79
III. Investments held in Cash Balance Investment Account Decrease (+)	(+) 6,96.50
IV. Revenue surplus (+)	(+) 2,60.25
Total	<u>9,65.43</u>

1.6 Loans and Advances by Government

(a) The actuals of disbursements of loans and advances by the Government during 1975-76 as compared with (i) the budget estimates and (ii) the budget estimates plus supplementary grants along with the corresponding figures for 1973-74 and 1974-75 are shown below :

Year	Budget	Budget plus supplementary	Actuals	Variation between columns (4) and (3)	
				Amount	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
(in lakhs of rupees)					
1973-74	80.02	1,63.20	1,84.67	(+) 21.47	13.15
1974-75	99.63	1,58.60	1,00.64	(—) 57.96	36.54
1975-76	1,06.63	1,18.83	98.72	(—) 20.11	16.92

(b) The budget estimates and the actuals of recoveries of loans and advances for the three years ending 1975-76 are given below :

Year	Budget	Actuals	Variation		
			Amount	Percentage	
(1)	(2)	(3)	(4)	(5)	
<i>(in lakhs of rupees)</i>					
1973-74	78.15	43.74	(-)	34.41	44
1974-75	72.25	91.48	(+)	19.23	27
1975-76	1,41.00	85.39	(-)	55.61	39

(c) The outstanding balance of loans and advances given by the Government on 31st March 1976 was Rs. 13,57.98 lakhs. The details of the outstanding balances at the end of March 1975 and 1976 are shown below :

Category of loans and advances

	Balance	
	On 31st March 1975	On 31st March 1976
<i>(in lakhs of rupees)</i>		
Loans for Social and Community Services	10,50.85	10,64.16
Loans for General Economic Services	75.86	76.43
Loans for Agriculture and Allied Services	82.63	88.93
Loans for Industry and Minerals	33.82	35.75
Loans to Government servants, etc.	69.41	60.63
Loans for miscellaneous purposes	32.08	32.08
Total	13,44.65	13,57.98

In 1975-76, Rs. 6.58 lakhs were received by the Government as interest on loans and advances, against Rs. 4.19 lakhs during 1974-75.

Further details of outstanding loans and advances are given in Statement nos. 4 and 17 of Finance Accounts 1975-76.

(d) *Recoveries in arrears*—Detailed accounts of certain classes of loans and advances are maintained by the Audit Office while those of others are maintained by officers of the State Government.

(i) *Loans of which detailed accounts are kept in the Audit Office*—Out of the loans given to the Agartala Municipality (Rs. 29.08 lakhs), recovery of Rs. 25.48 lakhs (principal : Rs. 7.86 lakhs and interest : Rs. 17.62 lakhs) was overdue at the end of March 1976, of which Rs. 0.90 lakh have been recovered as principal and interest during 1975-76.

(ii) *Loans of which the detailed accounts are maintained by departmental officers*—Administrative departments are required to intimate to Audit every year the arrears (as on 31st March) in recovery of principal and interest thereon. The information about the outstanding balance of loans and advances (Rs. 13.29 crores) as on 31st March 1976 was not received in complete form from most of the departments (May 1977). The information received is given below :

Department	Principal	Interest	Total
	(in lakhs of rupees)		
Agriculture	24.71	8.16	32.87
	(a)	(a)	
Co-operative	13.07	11.38	24.45
Rehabilitation	35.18	(c)	35.18
Revenue (b)	2,15.45	40.41	2,55.86

(e) *Acceptance of balances*—In order to ascertain whether the balances outstanding in the books of the Audit Office under loans and advances represent the correct position, the balances under various loan heads are communicated at the end of each year to the departmental officers for verification and acceptance. In a number of cases, neither have such balances been accepted by the departments nor

(a) Figures to end of 1974-75.

(b) Relates to District Magistrate and Collector, South Tripura only (one district out of three).

(c) Information not furnished by the department (May 1977).

discrepancies pointed out after reconciliation of figures. The cases involving substantial amounts where acceptances have been delayed for several years are shown below :

Nature of loans	Number of acceptances awaited	Year from which acceptances awaited	Amount outstanding on 31st March 1976
(1)	(2)	(3)	(4)
<i>(in lakhs of rupees)</i>			
Loans for Housing	20	1970-71	33.67
Loans for Urban Development	16	1968-69	29.08
Loans for Social Security and Welfare	79	1969-70	7.34
Loans to Co-operative Societies	25	1970-71	40.74
Loans for Agriculture	6	1969-70	25.83
Loans for Fisheries	6	1969-70	12.66
Loans for Community Development	15	1970-71	46.24
Loans for Village and Small Industries	28	1970-71	33.60
Loans to Government servants, etc.	740	1971-72	25.90

In the absence of such acceptance of balances it cannot be ensured that all the transactions relating to such loans and advances have been correctly reflected in the accounts.

1.7 Debt position

(a) *Public debt* - The public debt of the Government outstanding at the end of 1975-76 was Rs. 52.84 crores. An analysis of the debt under various heads compared with the corresponding figures at the end of the two preceding years is given below :

	Public debt outstanding as on 31st March		
	1974	1975	1976
	<i>(in crores of rupees)</i>		
(i) Loans from the Government of India	38.98	43.39	48.37
(ii) Market loans	...	1.66	3.04
(iii) Ways and means advances from the Reserve Bank of India	...	...	0.65
(iv) Other loans	0.04	0.04	0.78
Total	39.02	45.09	52.84

The increase of Rs. 7.75 crores in the liability of the Government on account of public debt during 1975-76 is analysed below :

	Loans raised	Loans discharged	Net increase
		<i>(in crores of rupees)</i>	
(i) Loans from the Government of India	5.81	0.83	4.98
(ii) Market loans	1.38	...	1.38
(iii) Ways and means advances from the Reserve Bank of India	4.98	4.33	0.65
(iv) Other loans	0.75	0.01	0.74
Total	12.92	5.17	7.75

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(b) *Loans from the Government of India*—Loans received from the Government of India and outstanding on 31st March 1976 (Rs. 48.37 crores) formed 91.5 per cent of the total public debt (Rs. 52.84 crores) of the State.

(c) *Market loans*—During the year, the Government floated a loan (6 per cent Tripura State Development Loans, 1985) of Rs. 1.38 crores at a discount of one per cent. Total market loans outstanding at the end of the year were Rs. 3.04 crores.

(d) *Loans from autonomous bodies*—This class of debt comprises loans obtained by the Government from various autonomous bodies, such as the Life Insurance Corporation of India, the National Agricultural Credit Fund of the Reserve Bank of India and other institutions. A loan of Rs. 0.04 crore obtained from the National Co-operative Development Corporation was outstanding on 1st April 1975. During the year, the Government received Rs. 0.75 crore as loans from various bodies and made repayment of Rs. 0.01 crore. The balance outstanding at the end of the year was Rs. 0.78 crore.

(e) *Other debt and obligations*—In addition to the public debt, the balances under the head 'Small Savings, Provident Funds, etc.' (comprising mainly the General Provident Fund balances of the Government servants) and the credit balances of certain deposits, to the extent to which they have not been invested but are merged in the general cash balance of the Government, constitute liability of the Government. The amount of such liability at the end of 1975-76 was Rs. 7.84 crores against Rs. 6.34 crores at the beginning of the year. Taking the public debt and these liabilities together, the overall debt position of the Government at the end of 1975-76 and each of the two preceding years was as follows :

	Total debt on 31st March		
	1974	1975	1976
	(in crores of rupees)		
Public Debt	39.02	45.09	52.84
Small Savings, Provident Funds, etc.	3.91	4.52	5.84
Other obligations such as Deposits of Local Funds, Civil Deposits etc.	2.19	1.82	2.00
Total	45.12	51.43	60.68

The Government has not made any arrangement for a moratorium of the public debt. The repayment of the loans other than the market loans is made from the general cash balance of the State in periodical instalments after necessary provision for it in the budget. No repayment of the market loan will be due till October 1984.

No law under Article 293 of the Constitution has been passed by the State Legislature laying down the limits within which the State Government may borrow on the security of the Consolidated Fund of the State.

1.8 *Service of debt and other obligations*

The net burden on revenue of interest charges on public debt and other interest bearing obligations during 1975-76 as compared with that in 1974-75 was as follows :

	1974-75	1975-76
	(in lakhs of rupees)	
1. Interest paid on Public Debt, Small Savings, Provident Funds, etc. and other obligations	1,23.56	1,68.90
2. <i>Deduct—</i>		
(i) Interest realised on loans and advances by the Government	4.19	6.58
(ii) Interest realised from commercial departments	18.02	25.52
(iii) Interest realised on investment of cash balances	39.43	9.75
Total	61.64	41.85
3. Net burden of interest charges on revenue	61.92	1,27.05
4. Percentage of gross interest to the total revenue receipts	3.9	4.7
5. Percentage of net interest to total revenue receipts	1.96	3.57

The Government also received during the year Rs. 0.59 lakh as dividend from a Statutory Corporation of which Rs. 0.30 lakh were for 1974-75.

1.9 *Ways and means position*

Under an agreement with the Reserve Bank of India, the Government of Tripura has to maintain with the Bank a minimum balance of Rs. 5 lakhs on all days. The Bank intimates to Government by telegram its daily balance with the Bank at the close of each working day. On all days when the balance falls below the agreed minimum, the deficiency is made good either by taking ways and means advance or by rediscounting of treasury bills. The ways and means advances are, however, granted by the Bank only upto a limit mutually agreed upon between the Bank and the Government and if, even after the maximum advance is given, the cash balance falls below the minimum, the deficiency in the minimum balance is left uncovered. If, however, the cash balance turns into a minus, overdrafts are given by the Bank. The limit for normal ways and means advances has been fixed as Rs. 60 lakhs, i.e., equal to twelve times the level of minimum cash balance required to be maintained with the Bank. The rate of interest on the ways and means advances and on the shortfalls is one per cent below the Bank Rate and on overdrafts equal to the Bank Rate.

In 1975-76 Rs. 2,29.00 lakhs were obtained as ways and means advances from the Bank on 26 occasions ; of these Rs. 1,69.00 lakhs were repaid during the year. Interest paid on them was Rs. 0.86 lakh.

On 43 occasions overdrafts of Rs. 2,68.84 lakhs were taken during the year ; of this Rs. 2,63.90 lakhs were repaid within the year. Rupees 0.30 lakh were paid as interest on overdrafts and on shortfalls in the minimum balance.

To make up the deficiency in the cash balance, Government of India Treasury bills were also rediscounted on 119 occasions during the year.

1.10 *Investments*

In 1975-76, the Government invested Rs. 6.10 lakhs in the Tripura Small Industries Corporation Ltd., Agartala, Rs. 51.67 lakhs (net i.e. after taking into account Rs. 4.31 lakhs of 1974-75 repaid by the Company in 1975-76) in Tripura Jute Mills Ltd., Agartala and Rs. 20.38 lakhs in co-operatives. According to the information furnished by the Government, the total investments of Government in share capital of different concerns at the end of 1974-75 and 1975-76 were Rs. 3,67.42 lakhs and Rs. 4,45.56 lakhs respectively. The dividend received therefrom during these years was Rs. 0.01 lakh (less than 0.01 per cent) and Rs. 0.59 lakh (0.13 per cent) respectively.

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Further details of investments are given in Statement no. 13 of the Finance Accounts 1975-76.

1.11 Guarantees given by the Government

The Government has given guarantees for repayment of loans, etc., raised by statutory corporations, co-operative institutions and banks, etc.

These guarantees represent contingent liabilities of the State. Brief particulars of such liabilities are given below :

(i) Under Section 6 of the State Financial Corporations Act, 1951, the shares of the State Financial Corporation are to be guaranteed by the State Government as to the repayment of share capital and payment of minimum dividend of $3\frac{1}{2}$ per cent per annum. Similarly, under Section 7 of the above Act, the bonds, debentures and borrowings and under Section 8 of the Act, all deposits accepted by the Corporation are to be guaranteed by the State Government as to the repayment of principal and payment of interest thereon. In the case of the Assam Financial Corporation, such guarantees under Sections 6, 7 and 8 of the Act, *ibid* were given jointly (i) by the Government of India on behalf of the erstwhile Union Territories of Manipur and Tripura (which devolved on these States from the 21st January 1972) and (ii) by the Government of the composite State of Assam. The contingent liability is to be shared in the ratio of 3 : 4 : 8 by the Governments of Manipur, Tripura and Assam respectively. Tripura State's share of the actual amounts guaranteed on behalf of the Assam Financial Corporation and outstanding on 31st March 1976 was as under :

	Sum	Guarantee
	guaranteed	outstanding
	(in lakhs of rupees)	
Share capital and dividend	26.67	26.67
Bonds, debentures and borrowings	86.00	86.00
Deposits	22.13	22.13
Total	1,34.80	1,34.80

(ii) Apart from the above, the State Government had guaranteed to end of 1975-76 the repayment of loans/debentures and payment of interest thereon on behalf of one co-operative

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society, two co-operative banks and the Agartala Municipality. The maximum amount guaranteed on their behalf as at the end of 1975-76 was Rs. 1,40.50 lakhs against which Rs. 44.55 lakhs remained outstanding.

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No law under Article 293 of the Constitution has been passed by the State Legislature laying down the limits within which Government may give guarantees on the security of the Consolidated Fund of the State.

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No guarantee was invoked during 1975-76. Further details of the guarantees are given in Statement no. 5 of the Finance Accounts 1975-76.

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CHAPTER II
APPROPRIATION AUDIT AND CONTROL OVER
EXPENDITURE

2.1 Summary

2.1.1 The following table compares the total expenditure during the year 1975-76 with the total of grants and charged appropriations :

	Grants/charged appropriations	Expenditure	Excess(+) Saving(-)	Percentage
(in crores of rupees)				
Voted—				
Original	50.38	59.27	59.28	(+)0.01
Supplementary	8.89			
Charged—				
Original	3.91	4.18	7.01	(+)2.83
Supplementary	0.27			
Total	63.45	66.29	(+)2.84	68

The overall excess of Rs. 2.84 crores was the result of excess of Rs. 8.71 crores in 56 grants/sub-grants (Rs. 4.37 crores) and 10 charged appropriations (Rs. 4.34 crores) and saving of Rs. 5.87 crores in 89 grants/sub-grants (Rs. 4.36 crores) and 7 charged appropriations (Rs. 1.51 crores).

2.1.2 Further details are given below :

	Revenue	Capital	Loans and Advances	Public Debt	Total
(in crores of rupees)					
Authorised to be spent (grants and charged appropriations)					
Original	35.17	17.05	1.07	1.00	54.29
Supplementary	5.44	3.60	0.12	...	9.16
Total	40.61	20.65	1.19	1.00	63.45
Actual expenditure (grants and charged appropriations)	38.80	21.33	0.99	5.17	66.29
Excess (+)	(-)1.81	(+)0.68	(-)0.20	(+)4.17	(+)2.84
Shortfall(-)					

(a) Less than 1 per cent.

OVER

2.2 Excess over grants/charged appropriations requiring regularisation

(a) Grants--Excess of Rs. 4,36,72,874 in the following 56 grants/sub-grants requires regularisation under Article 205 of the Constitution :

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
(1)	2(b)—Council of Ministers	15,78,000	16,42,024	(+)64,024
	Excess was due mainly to expansion of the Council of Ministers and revision of salaries and allowances.			
(2)	3(a)—Administration of Justice	22,27,000	23,49,342	(+)1,22,342
	Excess was due mainly to implementation of revised scales of pay.			
(3)	4(b)—Land Revenue	58,12,700	67,79,763	(+)9,67,063
	Excess was due mainly to implementation of revised scales of pay.			
(4)	4(c)—Stamps and Registration	3,77,000	5,27,013	(+)1,50,013
	Excess was due mainly to adjustment of manufacturing cost of stamps supplied by the Central Stamp Stores, Nasik, during 1974-75.			
(5)	6(a)—Taxes on Vehicles	1,50,000	1,53,176	(+)3,176
(6)	7(c)—Treasury and Accounts Administration	7,01,000	7,65,944	(+)64,944
	Excess was due mainly to implementation of revised scales of pay.			
(7)	9(b)—Other Administrative Services (Vigilance)	1,32,000	1,59,339	(+)27,339
	Excess was due mainly to implementation of revised scales of pay.			

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Percentage

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Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
(8)	9(c)—Other Administrative Services (Guest House)	3,53,000	4,05,525	(+)52,525
	Excess was due to increased expenditure on petrol, telephone bills etc., and maintenance of the Circuit House, Calcutta.			
(9)	10—District Administration	57,56,000	58,92,143	(+)1,36,143
	Excess was due mainly to implementation of revised scales of pay.			
(10)	11(c)—Other Administrative Services (Civil Defence)	1,13,000	1,33,070	(+)20,070
	Reasons for the excess have not been intimated (May 1977).			
(11)	11(d)—Other Administrative Services (Home guards)	19,68,000	23,00,368	(+)3,32,368
	Excess was due mainly to (i) implementation of revised scales of pay, (ii) meeting the charges for journeys by helicopter and (iii) purchase of furniture, stationery, etc.			
(12)	13(a)—Other Fiscal Services (Promotion of Small Savings)	76,000	80,635	(+)4,635
	Excess was due mainly to implementation of revised scales of pay.			
(13)	13(b)—Stationery and Printing	14,50,000	21,30,619	(+)6,80,619
	Excess was due mainly to adjustment of the cost of stationery, forms, etc., supplied during earlier years.			

Excess Rs.	Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expendi- ture Rs.	Excess Rs.
52,525	(14)	13(d)—Pension and other Retire- ment Benefits	22,92,000	26,28,596	(+)3,36,596
Telephone cutta.					Excess was due to finalisation of a larger number of pension cases than anticipated.
1,36,143	(15)	14(a)—Public Works	4,79,39,000	5,72,28,782	(+)92,89,782
ed scales					Excess was due mainly to meeting the committed liabilities for procurement of stock materials and liquidation of the past liabilities on works.
(+)20,070	(16)	14(e)—Social Security and Wel- fare (Social Welfare) (Buildings)	50,000	73,784	(+)23,784
ay 1977).					Excess was due to liquidation of the past liabilities on works.
3,32,368	(17)	14(g)—Animal Hus- bandry (Buildings)	...	1,28,599	(+)1,28,599
revised by heli- tc.					The expenditure without provision was incurred for liqui- dation of the past liabilities on works.
(+)4,635	(18)	14(h)—Fisheries (Buildings)	...	1,81,747	(+)1,81,747
sed scales					The expenditure without provision was incurred for liqui- dation of the past liabilities on works.
(+)6,80,619	(19)	15(a)—Public Works (Collection of Housing and Building Sta- tistics)	15,000	18,204	(+)3,204
cost of					Excess was due to implementation of the revised scales of pay.

Serial number	Number and name of grant/sub-grant	Total grant Rs	Expenditure Rs.	Excess Rs
(20)	15(aa)—Housing (Subsidised Housing Schemes for Plantation Workers)	...	30,000	(+)30,000

Reasons for incurring expenditure without provision have not been intimated (May 1977).

(21)	15(bb)—Urban Development (Urban Community Development—Pilot Project)	...	135	(+)135
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Reasons for incurring expenditure without provision have not been intimated (May 1977).

(22)	17(a) - Education	54,44,000	59,41,238	(+)4,97,238
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Excess was due to implementation of revised scales of pay.

(23)	18(a)—Other Administrative Services (Vital Statistics)	95,000	1,16,666	(+)21,666
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Excess was due to implementation of revised scales of pay.

(24)	18(b)—Aid Materials and Equipments (Public Health)	7,000	54,586	(+)47,586
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Excess was due to adjustment of the cost of materials received under the National Malaria Eradication Programme.

(25)	20(b)—Urban Development (Town and Regional Planning)	2,20,000	2,88,256	(+)68,256
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Excess was due to adjustment of debits on account of cost of survey of Agartala town by the Survey of India for which no provision had been made.

Excess Rs	Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expendi- ture Rs.	Excess Rs
(+)30,000	(26)	22(e)—Social Security and Welfare (District Sol- diers, Sailors and Airmen's Board)	20,000	30,640	(+)10,640
Reasons have		Reasons for the excess have not been intimated (May 1977).			
(+)135	(27)	22(g)—Other General Economic Services (Impro- vement of Im- portant Market)	4,50,000	5,96,801	(+)1,46,801
Reasons have		Excess was due mainly to incorrect estimation of require- ments.			
(+)4,97,238	(28)	23(c)—Food and Nutri- tion (Special Nutrition Pro- gramme)	15,84,400	17,11,686	(+)1,27,286
Reasons of pay.		Excess was reportedly due to incorrect estimation of requirements.			
(+)21,666	(29)	24(b)—Food and Nutrition	26,00,000	28,31,923	(+)2,31,923
Reasons of pay.		Reasons for the excess which was on 'Direction and Admini- stration' have not been intimated (May 1977).			
(+)47,586	(30)	26(b)—Other Social and Community Services (Main- tenance and up-keep of Public Places of Wor- ship)	1,43,000	1,55,598	(+)12,598
Reasons of pay.		Excess was due mainly to payment of bills for the previous year.			
(+)68,256	(31)	27(b)—Community Development (Panchayat)	32,11,000	38,36,720	(+)6,25,720
Reasons of cost for which no		Excess was due to implementation of revised scales of pay.			

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
(32)	29(a)—Other Social and Community Services (Zoological and Public Garden—Botanical Garden)	8,000	10,944	(+)2,944

Excess was due mainly to entertainment of increased number of daily rated workers on increased rates of wages.

(33)	29(aa)—Special and Backward Areas (North Eastern Areas)	2,59,000	10,66,968	(+)8,07,968
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Excess was due to implementation of Soil and Water Conservation Schemes sponsored by the North Eastern Council under this sub-grant in pursuance of a post-budget decision instead of under sub-grant(d), where the provision had been made.

(34)	29(c)—Minor Irrigation	11,43,000	12,47,073	(+)1,04,073
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Reasons for the excess which was on 'Direction and Administration' have not been intimated (May 1977).

(35)	29(e)—Fisheries	25,22,000	29,50,018	(+)4,28,018
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Reasons for the excess which occurred under 'Inland Fisheries' have not been intimated (May 1977).

(36)	31(aa)—Special and Backward Areas (North Eastern Areas)	...	4,89,396	(+)4,89,396
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The expenditure incurred without provision was in pursuance of a post-budget decision to implement the schemes sponsored by the North Eastern Council under this sub-grant instead of under sub-grant 31(a) where the provision had been made.

Excess	Serial number	Number and name of grant/sub-grant	Total grant	Expenditure	Excess
Rs.			Rs.	Rs.	Rs.
	(37)	33—Community Development (Water Supply and Sanitation)	45,90,000	61,68,570	(+)15,78,570
					Excess to the extent of Rs. 0.30 lakh was due to implementation of revised scales of pay. Reasons for the excess have not been intimated (May 1977).
+2,944	(38)	34(aa)—Special and Backward Areas (North Eastern Council)	37,000	2,93,891	(+)2,56,891
					Excess was due to incurring of expenditure on sericultural schemes sponsored by the North Eastern Council under this sub-grant in pursuance of a post-budget decision instead of under sub-grant 34(b).
8,07,968	(39)	35(aa)—Special and Backward Areas (North Eastern Council)	...	24,717	(+)24,717
Water Council decision had been					The expenditure was incurred without provision for implementation of the schemes sponsored by the North Eastern Council.
1,04,073	(40)	35(a)—Minor Irrigation	7,09,000	9,92,909	(+)2,83,909
Admi-					Excess was due to increase in fuel cost, implementation of revised scales of pay and completion of more works than anticipated.
4,28,018	(41)	35(b)—Water and Power Development Services	59,000	60,171	(+)1,171
Inland	(42)	35(c)—Irrigation, Navigation, Drainage and Flood Control Projects	17,76,000	21,54,175	(+)3,78,175
					Excess was stated to be due to incorrect estimation of the requirements for maintenance of the completed schemes.
89,396					
in pur- schemes sub-grant had been					

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.	Serial number
(43)	35(d)--Power Projects	97,00,000	1,19,45,931	(+)22,45,931	(48)
	Excess was due mainly to adjustment of more interest charges on increased capital investment than anticipated, increase in the cost of power obtained from the Assam State Electricity Board and implementation of the revised scales of pay.				
(44)	36(a)--Capital Outlay on Public Works	12,94,000	29,06,633	(+)16,12,633	ad. (50)
	Excess was stated to be due mainly to execution of emergent works and rapid progress of works.				
(45)	36(d)--Capital Outlay on Public Health, Sanitation and Water Supply (Urban Water Supply)	6,00,000	8,19,262	(+)2,19,262	su: sp: ins: la: (51)
	Excess was stated to be due to more progress of works than anticipated.				
(46)	36(dd)--Capital Outlay on Animal Husbandry (Buildings)	...	1,61,686	(+)1,61,686	fre: (52)
	Excess was stated to be due to discharge of committed liabilities in respect of certain works.				
(47)	37(a)--Capital Outlay on Public Health, Sanitation and Water Supply (Assistance to Agartala Municipality)	6,00,000	25,65,249	(+)19,65,249	Go: pa: (53) su: sp: in: la:
	Excess was due mainly to adjustment of the cost of aid materials for which no provision had been made.				

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.
45,931	(48) 37(aa)--Capital Outlay on Diary Development	12,40,000	13,50,000	(+)1,10,000
	Excess was due to purchase of plant and machinery for the new diary at Agartala.			
12,633	(49) 39(a)--Capital Outlay on Housing	11,55,000	13,66,823	(+)2,11,823
	Excess was due mainly to rapid progress of work and adjustment of the past liabilities.			
19,262	(50) 39(aa)--Capital Outlay on Special and Backward Areas	...	66,90,567	(+)66,90,567
	The expenditure incurred without provision was in pursuance of a post-budget decision to implement the schemes sponsored by the North Eastern Council under this sub-grant instead of under sub-grant 39(b) where the provision (Rs. 50.00 lakhs) was made.			
61,686	(51) 40(a)--Capital Outlay on Co-operation	18,27,000	20,38,000	(+)2,11,000
	Excess was due mainly to utilisation of more loans received from the National Co-operative Development Corporation.			
	(52) 40(b)--Loans for Education, Art and Culture	9,000	28,415	(+)19,415
	Excess was due to utilisation of funds released by the Government of India at the fag end of the year and consequent payment of larger loans.			
65,249	(53) 43(aa)--Capital Outlay on Special and Backward Areas	...	71,888	(+)71,888
	The expenditure incurred without provision was in pursuance of a post-budget decision to implement the power schemes sponsored by the North Eastern Council under this sub-grant instead of under sub-grant 43(c) where the provision (Rs. .0.50 lakh) was made.			

Serial number	Number and name of grant/sub-grant	Total grant Rs.	Expenditure Rs.	Excess Rs.	Serial number
(54)	43(a)—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development	23,00,000	24,41,420	(+)1,41,420	(2) (3)

Excess was stated to be due mainly to account of expenditure pertaining to Agriculture Department.

(55)	43(c)---Capital Outlay on Power Projects	5,01,03,000	6,11,68,746	(+)1,10,65,746	(4)
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Excess was stated to be due mainly to (i) payment of Cash Settlement Suspense claims (ii) adjustment of value of materials relating to previous years, non-adjustment of advance made to the firm and receipt of more materials than anticipated (iii) completion of certain urgent works and (iv) accelerated progress of works.

(56)	48(c)---Loans for Social Security and Welfare--Loans to New Migrants	12,00,000	13,81,600	(+)1,81,600	(6) (7)
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Excess was due to payment of more loans under 'Rehabilitation Schemes' on release of funds by the Government of India towards the end of the year.

(b) *Charged appropriations* - Excess of Rs. 4,34,39,672 in the following 10 charged appropriations also requires regularisation :

Serial number	Number and name of charged appropriation	Total appropriation Rs.	Expenditure Rs.	Excess Rs.	(9)
(1)	1—Parliament/State/Union Territory Legislature	46,000	56,984	(+)10,984	(10)

Excess was due mainly to more adjustments towards Railway fare than anticipated.

Excess Rs.	Serial number	Number and name of charged appropriation	Total appro- priation. Rs.	Expendi- ture Rs.	Excess Rs.
	(2)	8--Public Service Commission	6,00,000	6,21,099	(+)21,099
		Excess was due mainly to implementation of revised scales of for pay the staff.			
(+)1,41,420	(3)	20(c)—Roads and Bridges	...	6,111	(+)6,111
of expen-		The expenditure was for payment of an arbitral award.			
	(4)	35(c)—Irrigation, Navi- gation, Drai- nage and Flood Control Projects	...	10,205	(+)10,205
1,10,65,746		The expenditure was for payment of an arbitral award.			
nt of Cash	(5)	36(a)—Capital Outlay on Public works	...	21,140	(+)21,140
f materials		The expenditure was for payment of an arbitral award and clearance of past liabilities.			
e made to	(6)	36(b)—Capital Outlay on Education, Art and Culture (Buildings)	...	5,072	(+)5,072
d (iii) com-		The expenditure was for payment of an arbitral award.			
progress of	(7)	39(a)—Capital Outlay on Housing	...	9,294	(+)9,294
		The expenditure was for payment of an arbitral award.			
	(8)	39(b)—Capital Outlay on Roads and Bridges	...	25,373	(+)25,373
		The expenditure was for payment of an arbitral award.			
(+)1,81,600	(9)	43(c)—Capital Outlay on Power Projects	...	22,694	(+)22,694
Rehabili-		The expenditure was for payment of an arbitral award.			
nt of India	(10)	48(a)—Internal Debt of the State Government	60,000	4,33,67,700	(+)4,33,07,700
4,34,39,672		Excess was due to repayment of more ways and means advances obtained from the Reserve Bank of India.			
res regula-					
Excess					
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(+)10,984					
wards Rail-					

2.3 *Supplementary grants/charged appropriations*

The supplementary provision of Rs. 9.16 crores (17 per cent of the original provision) was obtained under 61 grants/sub-grants (Rs. 8.89 crores) and 5 charged appropriations (Rs. 0.27 crore).

2.3.1. The details of significant cases of unnecessary, excessive and inadequate supplementary grants/charged appropriations are given below :

(i) *Unnecessary Supplementary grants/charged appropriations*-In the following cases, the supplementary grants/charged appropriations of Rs. 66.37 lakhs remained wholly unutilised as the expenditure did not come even upto the original provision :

Serial number	Number and name of sub-grants/charged appropriations	Original grants/charged appropriation	Supplementary grants/charged appropriation	Expenditure	Saving	and
						(2)
						scal
						(3)

(1) 7(b)--Interest payments 2,62.27 22.33 1,68.90 1;15.70

Saving was due mainly to payment of less interest on loans and advances from the Central Government owing to non-receipt of sanction from State Government.

(2) 11(a)--Police 2,66.63 24.09 2,65.37 25.35

Saving was due mainly to non-implementation of the recommendation of the Police Commission.

(3) 18(c)--Medical 1,86.39 4.84 1,74.39 16.84

Saving was due mainly to posts kept vacant and non-finalisation of the revised scales of pay for the nursing staff.

(4) 20(a)-Housing 13.18 7.62 12.38 8.42

Savings was stated to be due mainly to slower progress of works than anticipated.

(5) 34(b)--Village and Small Industries 72.12 7.49 61.46 18.15

Saving was due mainly to (i) posts kept vacant, (ii) non-purchase of machinery and equipment and (iii) incurring of expenditure in pursuance of a post-budget decision, to implement the sericultural schemes sponsored by the North Eastern Council under sub-grant 34(aa).

(ii) *Supplementary grants which proved excessive*—In the following cases among others, the supplementary grants proved excessive ; out of the supplementary provision of Rs. 53.97 lakhs, Rs. 24.00 lakhs were actually utilised :

Serial number	Name of grant/ sub-grant	Original grant	Supplementary grant	Expenditure	Saving
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(in lakhs of rupees)

(1)	6(b)—Other Transport and Communication Services (Contribution to Postal Department)	2.46	2.58	2.68	2.36
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Saving was due to non-payment of contribution to the Posts and Telegraphs Department for deficit running of Post Offices.

(2)	9(a)—Secretariat-General Services	36.33	7.44	40.73	3.04
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Saving was due to delay in refixation of pay in the revised scales and consequential non-drawal of arrears and revised pay.

(3)	17(b)—Art and Culture	5.70	7.24	6.43	6.51
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Saving was stated by the department to be due to provision of funds by supplementary grant under this sub-grant instead of under sub-grant 17(a).

(4)	19—Family Planning	5.60	9.22	10.86	3.96
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Saving was stated to be due to inaccurate estimate, posts kept vacant and less requirement of funds for implementation of the revised scales of pay.

(5)	27(a)—Co-operation	24.00	6.95	26.31	4.64
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Saving was due mainly to inclusion of supplementary grant of Rs. 5.38 lakhs meant for sub-grant 27(b) under this sub-grant.

(6)	30(aa)—Special and Backward Areas (North Eastern Council Scheme)	...	15.79	8.98	6.81
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Saving was stated to be due to obtaining of the supplementary grant under this sub-grant instead of under sub-grant 39(aa).

(7)	30(b)—Diary Development	17.20	4.75	19.30	2.65
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Saving was stated to be due mainly to adoption of economy measures, less requirement of funds for diary development than anticipated and non-implementation of the scheme "Distribution of cross-bred heifers" owing to non-availability of heifers.

(iii) *Inadequate Supplementary grants*--In the following cases, the supplementary grants of Rs. 2,53.98 lakhs proved inadequate ; the final uncovered excess was Rs. 2,39.55 lakhs. The reasons for the excess have been mentioned in paragraph 2.2(a).

Serial number	Number and name of sub-grant	Original grant	Supplementary grant	Expenditure	Excess
		(in lakhs of rupees)			
(1)	4(b)--Land Revenue	54.03	4.10	67.80	9.67
(2)	14(a)--Public Works	3,04.49	1,74.90	5,72.29	92.90
(3)	29(aa)--Special and Backward Areas (North Eastern Areas)	...	2.59	10.67	8.08
(4)	36(a)--Capital Outlay on Public Works	7.10	5.84	29.07	16.13
(5)	40(a)--Capital Outlay on Co-operation	12.25	6.02	20.38	2.11
(6)	43(c)--Capital Outlay on Power Projects	4,40.50	60.53	6,11.69	1,10.66

2.4 Unutilised provision

(i) Rupees 5.87 crores remained unutilised under 89 grants/sub-grants (Rs. 4.36 crores) and 7 charged appropriations (Rs. 1.51 crores).

(ii) In 28 grants/sub-grants and 4 charged appropriations, the savings (Rs. 2 lakhs or more in each case) were more than 10 per cent of the total provision. The details of these grants/sub-grants and charged appropriations are given in Appendix I.

2.5 Non-receipt of explanations for savings/excesses

After the close of each financial year, the detailed Appropriation Accounts showing the final grant/appropriation, the actual expenditure and the resultant variation under each unit of appropriation are sent to the Controlling Officers for furnishing reasons for the variations. It is, however, seen every year that in regard to many units of appropriations, the reasons for the variations are not furnished in time to Audit by the Controlling Officers. Despite issue of instructions by the Government to the departments in October 1976 for furnishing the explana-

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 Appendix I.

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tions for variations to the Accountant General by 15th November 1976, the Appropriation Accounts relating to 114 grants/sub-grants involving 70 Controlling Officers were not received by the end of November 1976. These constitute 39 per cent of the number of heads, the variations in which were to be explained.

2.6 Reconciliation of departmental figures

With a view to ensuring effective control over expenditure, the departmental officers are required to reconcile, periodically as also before the close of the accounts for a year, the departmental figures of expenditure with those booked in the Audit Office. Reconciliation continued to be in arrears in some departments. For 1975-76, out of 154 Controlling Officers, no reconciliation was done by 23 Controlling Officers (September 1976).

2.7 Re-appropriation orders

In respect of a grant consisting of different services and purposes, the Appropriation Act specifies separately the amount authorised by the Legislature for a particular service and purpose during the year. Where the amounts have been specifically so authorised, no re-appropriation is permissible between one service and purpose and another as such a re-appropriation, in effect, alters the amount authorised specifically by the Legislature for the particular service and purpose. In a number of cases, such re-appropriations were, however, authorised by the Government during 1974-75 and 1975-76, the details of which are given in Appendices II and III.

Re-appropriations between the voted and the charged provisions which is not permissible under the rules, were also authorised by the Government during 1974-75 and also 1975-76, as mentioned in Appendix IV.

These irregularities were pointed out to Government in March 1976 in respect of re-appropriations authorised for the year 1974-75. The irregularities, however, persisted in respect of re-appropriations authorised for the year 1975-76. This was again pointed out to the Government in February 1977; reply is awaited (May 1977).

CHAPTER III
CIVIL DEPARTMENTS
INDUSTRIES DEPARTMENT

3.1 *Calendering and sizing plant*

For providing calendering and sizing facilities to existing handloom units and proposed powerloom units, establishment of a calendering and sizing plant (estimated cost : Rs. 12.02 lakhs) in the State was approved by the Government of India in July 1965. A calendering machine and a boiler together costing Rs. 4.26 lakhs were purchased in May 1967 and October 1967 respectively but these could not be installed as the Public Works Department had not completed (June 1968) the foundation work. In view of the unsatisfactory working of such plants in other States and pending a further review by the All India Handloom Board, the Government of India asked the Government of Tripura (September 1968) to hold the setting up of the plants in abeyance. Mention of this matter was made in paragraph 21 of the Audit Report 1970 on the Government of Tripura. The matter was discussed in 1970 by the Public Accounts Committee which observed in its Seventh Report that the implementation of powerloom training centre was closely linked up with the calendering and sizing plant. The Committee recommended in March 1971 that the department should approach the Government of India for going ahead with installation and commissioning of the plant. After Tripura became a State in January 1972, the Ministry of Foreign Trade advised the State Government that the latter can finalise the matter.

The department had worked out the economics of the scheme in September 1970 and arrived at the conclusion that it was not economical. The Development Commissioner suggested in March 1971 that the entire scheme be dropped once and for all and the calendering machine and the boiler disposed of by auction to the highest bidder. It was, however, decided by the State Government in March 1971 that the calendering plant should be completed and given a fair trial on the ground that (i) more than Rs. 4 lakhs had already been spent and (ii) because of the unemployment

situation, it was necessary to go ahead with the setting up of the plant even if a subsidy was involved for many years to come.

The Director of Industries stated (February 1977) that erection and commissioning of the calendering machine and the boiler had since been completed and the final performance test would be undertaken shortly. He added that setting up of the sizing plant had been deferred till intensive development of the handloom sector was attained.

The matter was referred to the Government in December 1975 and again in September 1976; reply is awaited (May 1977).

3.2 *Loans to small industries*

For regulating aid to the small scale industry in the State, the State Aid to Industries Rules 1949 were framed. These rules came into force on 1st February 1954 and as provided in these rules, an Industries Advisory Board consisting of officials and non-officials was constituted.

According to rule 5 of the rules *ibid.* State aid may be in the form of (a) loan, (b) subsidy, (c) supply of machinery and equipment on hire purchase and (d) grant, on favourable terms, of land, raw materials, fuel, water or any other property vested in the Government. Although the Board was to consider applications for all forms of State aid, only cases of loans were put up to the Board. Cases relating to the allotment of 30 sites in Industrial Estates between April 1961 and March 1976 were dealt with entirely by the departmental officers and finally disposed of by them. During the Fourth Five Year Plan period (1969-1974), a total amount of Rs. 0.57 lakh was paid as subsidy under the rules and these cases were also exclusively dealt with by the departmental officers.

Loans amounting to Rs. 26.92 lakhs were disbursed to 482 units upto March 1975 for establishment of units for manufacture of food-stuffs, bricks, etc. The overdues at the end of 1974-75 amounted to Rs. 18.91 lakhs on account of principal and Rs. 5.46 lakhs on account of interest involv-

ing 293 units. In the case of 250 units (involving Rs. 13.24 lakhs on account of principal and interest), certificate cases had been instituted upto March 1975 for recovery; the actual amount realised could not, however, be stated by the Directorate of Industries during audit in June 1976.

Loans upto Rs. 5,000 could be paid on personal surety and loans above this limit were to be paid on mortgage of land and/or buildings and/or also of assets to be purchased. In 72 cases of default in repayment of loans above Rs. 5,000, however, the details of the loans were furnished to the Certificate Officers for recovery as arrears of land revenue. No action has also been taken by the department to foreclose the mortgages.

On a test check of the records pertaining to the directorate (June 1975), the following points were noticed :

(a) No register for watching disbursement and recoveries of individual loans had been maintained; a loan ledger was kept only for the overall loan sanctioned.

(b) In the loan ledger, interest had not been calculated annually as was required under the rules and overdue amounts had not been computed.

(c) The balances of individual loanes had not been struck annually and tallied with the total outstanding balance in the loan ledger; as a result, accuracy of the postings made in the loan ledger could not be verified.

(d) As against Rs. 21,45,324 computed by the department as the outstanding loan on 31st March 1974, figures as per the books of the Audit Office were Rs. 22,70,272. No reconciliation was done by the department (May 1977).

(e) Loans were paid to 33 parties (Rs. 5.37 lakhs) upto 1967-1968 for setting up brick kilns. The time limit for utilisation was one month. On a scrutiny of the relevant records (July—August 1975), it was noticed that only in eleven cases (loan amount : Rs. 2.08 lakhs) brick kilns had been set up. In three cases of non-utilisation (amount : Rs. 0.75 lakh), the loan was repaid voluntarily before completion of the term of repayment, viz., ten to twelve years from the date of disbursement (after three years in one case

and after five years in two cases). In one case (loan : Rs. 5,000) of non-utilisation, the party refunded the loan with interest on demand. In another case, full recovery was made when a certificate case was instituted (loan : Rs. 25,000). In the remaining cases (seventeen), certificate cases were stated to have been instituted, but progress of recovery was not satisfactory. In thirteen cases (loan amount : Rs. 2.73 lakhs) no recovery was made at all although the loans in all these cases had been paid on the security of landed property.

A test check of the individual loan cases conducted in the office of the Director of Industries in June 1975 disclosed the following :

(a) Under the rules, loans exceeding Rs. 5,000 can be granted against mortgage of land, building and/or plant and machinery. But in the case of firm A engaged in the manufacture of safety matches, the party was paid Rs. 50,000 in April 1966 on the security of a shed constructed on Government land. The same firm was paid another sum of Rs. 25,000 in September 1967 on the security of the same shed. The firm repaid a sum of Rs. 6,000 against the first loan in September 1967. The firm closed down its operations in January 1970. An amount of Rs. 34,750 has been recovered from it so far (June 1976) leaving an outstanding balance of Rs. 40,250 on account of principal.

(b) Another firm B was paid Rs. 41,000 in May 1971 on mortgage of machinery (value : Rs. 11,000) and furnace chamber (value : Rs. 30,000) constructed in a Government shed. The unit worked for a few days in 1971 and finally closed down in January 1973. A certificate case was instituted in May 1974, but no recovery has been made so far (June 1976).

(c) An individual C was sanctioned Rs. 50,000 in 1964-1965 in two instalments of Rs. 30,000 and Rs. 20,000 for setting up a brick kiln on the condition that the second instalment would be released on satisfactory utilisation of the first instalment.

The loan was sanctioned against mortgage of property valued at Rs. 67,508 (land : Rs. 35,398 and brick kiln : Rs. 32,110). The first instalment of Rs. 30,000 was paid

to C in December 1964. The loanee showed (December 1964) procurement of coal worth Rs. 39,600 by way of utilisation of the first instalment of the loan although the department had information in its possession that the coal had been obtained from the Public Works Department without payment. The second instalment was nonetheless released in January 1965. At the end of June 1976 Rs. 47,299 were overdue. The case was referred to the Certificate Officer in October 1968. No recovery has been effected thereafter (June * 1976).

(d) An individual D was paid a loan of Rs. 30,000 in March 1959 for setting up a rice and oil mill and a ginning mill. He did not repay any instalment nor did he set up any unit. On 25th November 1966, he was paid another loan of Rs. 65,000 for the same purpose. On the same day, he refunded the earlier loan of Rs. 30,000 and interest of Rs. 16,182. Thereafter, no further repayment was made. A certificate case was instituted in September 1971, but no recovery had been made (June * 1976).

(e) An individual E was paid a loan of Rs. 30,000 in May 1967 for setting up a hosiery unit. He was again paid Rs. 15,000 in June 1968 for the same purpose. No hosiery unit was established by him and no repayment was made. The case was referred to the Certificate Officer in January 1970 but no recovery has been made (June * 1976).

The above observations were referred to the Government in December 1975 ; reply is awaited (May 1977).

3.3 *Idle staff*

Mention was made in paragraph 34 of the Report of the Comptroller and Auditor General of India for the year 1969-70 of the absence of trainees for a number of trades in Industrial Training Institute, Indranagar, during various sessions upto July 1970. It again came to notice (November 1975) that owing to the absence of any trainee in 5 out of 16 trades in the institute 8 Instructors entertained for imparting training in those trades remained idle for two to

* Subsequent developments have not been received from Government (May 1977).

five years as shown below. Rupees 1.63 lakhs were paid to the above staff as pay and allowances for the idle periods.

Serial number	Trade	Period	Number of Instructors	Pay and allowances (in rupees)
1.	Moulding	1st August 1970 to 31st July 1975	2	55,001
2.	Blacksmithy	1st August 1970 to 31st July 1975	1	29,128
3.	Sheet metal	1st August 1970 to 31st July 1974	2	43,589
4.	Surveyor	1st August 1970 to 31st July 1973	1	10,063
5.	Carpentry	1st August 1972 to 31st July 1974	2	24,798
			8	1,62,579

The matter was referred to the Government in September 1976 ; reply is awaited (May 1977).

FOOD AND CIVIL SUPPLIES DEPARTMENT

3.4 *Loss on sale of Basmati rice*

On the ground of non-availability of good quality local rice owing to the partial failure and damage to the *Aus* and *Aman* crops in 1974, and to meet the anticipated demand for good quality rice during the Puja Festival (21st October to 24th October 1974), the Government placed (September 1974) on the Government of Punjab an order for supply of 500 tonnes of ordinary Basmati rice at the rate of Rs. 270 per quintal ex-godown excluding transportation and other incidental charges. Rupees 15 lakhs were paid to the Government of Punjab in the last week of September 1974

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as an advance. A total quantity of 494.37 tonnes was despatched from Patiala by the Punjab State Civil Supplies Corporation Limited, Chandigarh on 23rd—24th October 1974. A total quantity of 460.20 tonnes was received at Dharmanagar and Agartala in the first week of November 1974, that is, after the *Puja* Festival was over. With the harvesting of the *Aman* crop in December 1974—January 1975, fairly good quality rice was locally available at Rs. 250 per quintal (July 1975). Only 35.05 tonnes of Basmati rice were disposed of between November 1974 and June 1975 at Rs. 350 per quintal (less dealer's commission of Rs. 4 per quintal) and the balance quantity of 424.16 tonnes was disposed of between July 1975 and February 1976 at Rs. 250 per quintal (less dealer's commission of Rs. 3 per quintal) the godown shortage being 0.99 tonne. Thus, the actual realisation was Rs. 11.69 lakhs against the total cost of Rs. 14.77 lakhs (the balance was refunded) resulting in a loss of Rs. 3.08 lakhs. This loss includes an amount of Rs. 1.16 lakhs being the cost of 33.04 tonnes of rice which were lost in transit and in respect of which a claim was preferred with the Railways in March 1975. The claim remains unsettled (June 1976). Subsequent developments have not been received from the Government (May 1977).

The matter was referred to the Government in July 1976 ; reply is awaited (May 1977).

AGRICULTURE DEPARTMENT

3.5 *Non accountal of sale proceeds*

3.5.1 During 1956-57 to 1969-70, seeds, fertilizers and other agricultural inputs were issued from the Central Stores under the Superintendent of Agriculture, North Zone, Dharmanagar to the seed stores of various blocks at Panisagar, Kumarghat, Kanchanpur, Chaumanu and Salema for sale to the cultivators on cash basis through the Agricultural Assistants and the Village Level Workers. These officials were required to deposit the sale proceeds with the Stores-in-charge for credit into the treasury and to submit periodical returns to the Superintendent through the respective Block Development Officers.

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Verification of the stocks in the blocks (excepting Pani-sagar) conducted by the departmental officers in 1970 indicated that the entire stocks issued to the seed stores upto 1969-70 were sold out, but the sale proceeds thereof totalling Rs. 0.72 lakh were not credited into the treasury. Subsequent verification of the stock in those blocks was conducted in 1971-72 and 1972-73 when further quantities were found as having been sold out but sale proceeds thereof amounting to Rs. 0.11 lakh had not been credited into the treasury.

Upto November 1976, the outstanding dues of Rs. 0.18 lakh and Rs. 0.04 lakh only in respect of the stocks sold upto 1969-70 and during 1970-71 to 1971-72 respectively were reportedly realised from them. Information about further recovery is awaited (May 1977).

3.5.2 Physical verification of stocks of seeds, fertilizers, etc., in the blocks at Mohanpur, Jirania and Bishalgarh under the Superintendent of Agriculture, Sadar, Agartala was conducted by the departmental officers during 1972-73 and 1973-74 when shortages valued at Rs. 0.64 lakh were detected. The shortages were attributed to the credit sales by the Agricultural Assistants and the Village Level Workers without being entered as such in the stock accounts in those blocks. The Superintendent stated (December 1975) that the recovery of the amounts from the incumbents concerned was being made. The actual recoveries made upto December 1976 were stated to be Rs. 0.10 lakh.

The Government added in February 1977 that sales on credit were made, though without authority, to avoid loss in viability of the seeds and mortality of seedlings, grafts, etc.

CHAPTER IV
WORKS EXPENDITURE
PUBLIC WORKS DEPARTMENT

4.1 *Demurrage and wharfage charges*

The tender of a private firm for unloading and carriage of transformers (in 115 packages, weighing about 188 tonnes) from Dharmanagar Railway Station to Mission Tilla, Dharmanagar and to 79 Tilla, Agartala was accepted by the Superintending Engineer, Tripura Electrical Circle, Agartala in June 1973. The agreement with the firm was signed in September 1973. The agreement did not contain any penalty clause for non-performance or delayed performance of the contract.

Eight Railway Receipts for some of the consignments were handed over by the Executive Engineer, Electrical Division No. II, Dharmanagar to the firm at Dharmanagar on 26th July 1973. The consignments started arriving at the Dharmanagar Railway Station from 9th July 1973 but the firm did not take delivery of the consignments from the Railways. The Railway Receipts were, therefore, obtained back from the firm on 5th August 1973 and the contract with the firm was also rescinded on 13th November 1973. The unloading and carriage of all the packages to the destination were ultimately done departmentally by the division during 6th August 1973 to 18th March 1974 excepting those received in the last consignment which were cleared through another contractor on 2nd May 1974.

As the delivery of the consignments was not taken in time, Rs. 0.13 lakh was paid to the Railways as demurrage charges. The transshipment of two crates was also not done simultaneously with their unloading and these were kept at the Railway yard-one from 4th November 1973 to 18th March 1974 and the other from 17th November 1973 to 25th January 1974 on payment of wharfage of Rs. 0.17 lakh. In addition, Rs. 0.02 lakh was spent by the division for guarding the crates at the Railway yard during 4th November 1973 to 18th March 1974.

The matter was referred to the Government in December 1976 ; reply is awaited (May 1977).

4.2 *Dues recoverable from contractors*

(i) The work "West Maslicherra Flood Protection and Reclamation Scheme" was entrusted to a contractor in December 1966 for Rs. 0.25 lakh. The work was scheduled to be completed by March 1967. The contractor executed a portion of the work (value : Rs. 0.15 lakh), which was found to be sub-standard. The Assistant Engineer concerned ordered stoppage of further execution of the work on that ground (March 1974) and directed dismantling the work already done. The contractor did not dismantle the same. The contract was terminated in May 1975 at his risk and cost. The work was, however, not entrusted to any other contractor. Besides, stores valuing Rs. 0.06 lakh issued to the contractor in October 1968 had remained unutilised (November 1976). According to the agreement, the contractor is liable to pay for it at double the issue rate, i.e. Rs. 0.12 lakh. The amount had not been recovered (January 1977).

(ii) The work "East Maslicherra Flood Protection and Reclamation Scheme" entrusted to a contractor in November 1970 for Rs. 0.11 lakh was scheduled to be completed in February 1971. The value of work done by the contractor upto March 1971 was Rs. 0.07 lakh. As the progress of the work was not satisfactory, the contract was terminated by the Executive Engineer in July 1972. The unfinished portion of the work was, however, not entrusted to any other contractor (November 1976). Further, stores valuing Rs. 0.05 lakh issued to him during December 1970 to February 1971 had remained unutilised. According to the agreement the contractor is liable to pay for it at double the issue rate, i.e. Rs. 0.10 lakh. The amount had not been recovered (January 1977).

The matter was referred to the Government in December 1976 ; reply is awaited (May 1977).

4.3 *Shortage*

Physical verification of stores in Sub-division No. I under the Agartala Division No. III, conducted by the Executive Engineer in June 1964, disclosed shortages of 3,237 bags of cement (value : Rs. 0.33 lakh) and steel materials (value : Rs. 0.04 lakh). The matter was reported to the Police and the Overseer was placed under suspension (August 1964). A case of misappropriation of stores by the Overseer was instituted in the court by the Police (1964) but the accused was acquitted in July 1972 on the ground that the department had not established

that the custody of the stores of the Sub-division was with the Overseer. Meanwhile, the Overseer had been reinstated in April 1965.

In December 1974, the Chief Engineer instructed the Superintending Engineer, 1st Circle, to ascertain the circumstances in which the custody of the stores was not handed over to the Overseer. In February 1975, the Executive Engineer informed the Superintending Engineer that the circumstances under which the formal charge was not handed over to the Overseer could not be ascertained by him from the records.

The matter was referred to the Government in May 1976 ; reply is awaited (May 1977).

4.4 *Claims outstanding against Railways*

Mention was made in paragraph 4.1 of the Report of the Comptroller and Auditor General of India for the year 1973-74 of claims pertaining to the Agartala Division No. I outstanding against the Railways. During audit of the Agartala Division No. III in February-March 1976, it was noticed that similar claims totalling Rs. 2.05 lakhs were either rejected or remained pending for settlement by the Railways. The claims related to the period February 1960 to June 1969 and included Rs. 0.68 lakh pertaining to the Agartala Division No. II (since defunct). The details are as shown below :

Name of division	Period	Number of items	Amount (in lakhs of rupees)
(i) Agartala Division No. II (since defunct)	May 1963 to June 1969	24	0.68
(ii) Agartala Division No. III	February 1960 to August 1967	58	1.37
	Total	82	2.05

Of these, 16 claims for Rs. 0.92 lakh had been preferred after they had become time-barred. The responsibility for the delay in preferring the claims has not been fixed (November 1976).

The Railways had rejected 21 claims for Rs. 0.20 lakh, while they furnished short certificates in respect of 2 claims for Rs. 0.06 lakh and accepted 3 claims for Rs. 0.03 lakh. In respect of 33 claims for Rs. 0.27 lakh, the present position of the claims is not known (November 1976). The remaining 7 claims involving Rs. 0.57 lakh pertaining to the defunct division were stated to be under correspondence with the Railways but these claims were not pursued after April 1969.

The matter was referred to the Government in May 1976 ; reply is awaited (May 1977).

4.5 *Excess procurement of conductors*

For construction of 132 K.V. transmission line from Churai-bari to Agartala, the Director General of Supplies and Disposals, acting on an indent placed by the Department in December 1966, entered into an agreement with firm 'A' in June 1967 for supply of 510 kilometres of A.C.S.R. conductors (Panther) at Rs. 6,080 per kilometre plus 3 per cent Central Sales Tax.

The construction work for 150 kilometres of the transmission line was awarded to firm 'B' in July 1967 when the requirement of the conductor for the work was finally estimated at 456.75 kilometres (150×3 plus $1\frac{1}{2}$ per cent as wastage), but the indent was not revised on that basis. The entire supply was received in 1968-69.

On completion of the work, 56.74 kilometres of conductors were found surplus, 446.50 kilometres of conductors being actually used in construction and 6.76 kilometres allowed as wastage.

In June 1976, the Superintending Engineer stated that correct assessment of requirement at the initial stage of a project was not always possible and 5 per cent of the conductors were kept as spares. These spares, however, were not provided for in the estimate. Allowing 22.50 kilometres (5 per cent of 450 kilometres) of the conductors as spares, the requirements worked out to 479.25 (456.75 plus 22.50) kilometres. Thus, there had been an excess procurement of 30.75 kilometres of conductors resulting in an idle outlay of Rs. 1.93 lakhs since April 1969.

The matter was referred to the Government in May 1976 ; reply is awaited (May 1977).

4.6 *General review of works expenditure*

The following points were noticed during review of the works expenditure incurred by the Public Works Department during 1975-76.

4.6.1 *Expenditure incurred without sanctioned estimate*

A detailed estimate is required to be sanctioned and funds allotted before any new work is commenced or any liability incurred thereon. Rupees 59.59 lakhs were, however, spent upto the 31st March 1976 on the following works without detailed estimates therefor having been sanctioned (January 1977) :

Serial number	Name of work	Expenditure (in lakhs of rupees)
1.	Construction of 8 nos dykes at Gumti reservoir area	45.52
2.	Deforestation of Gumti reservoir area	7.66
3.	Construction of Bailey bridge over river Gumti at Nutanbazar	3.51
4.	Purchase of electric and diesel pumps	2.90
		59.59

4.6.2 *Expenditure incurred in excess of sanctioned estimate*

The rules require that if the expenditure on a work is likely to exceed the sanctioned estimate, a revised estimate should be prepared and got sanctioned by the competent authority. The submission of revised estimate is not to be kept pending till the work is completed or reaches an advanced stage of completion. The Divisional Officers are competent to regularise excesses over estimates upto the limit of ten per cent ; excesses beyond this limit are to be sanctioned by higher authorities.

In the case of 67 works executed by the Public Works divisions, the expenditure exceeded the estimate by ten per cent or more and the total excess requiring regularisation at the end of March 1976 amounted to Rs. 10,17.02 lakhs.

Branch	Number of works	Amount (in lakhs of rupees)
Electricity	1	9,29.22
Roads and Buildings	62	86.60
Minor Irrigation	4	1.20
	<u>67</u>	<u>10,17.02</u>

Among these works, expenditure on the following three works had exceeded the estimates by over 100 per cent to the end of March 1976 :

Serial number	Name of work	Stage of work	Sanctioned estimate	Actual expenditure (in lakhs of rupees)	Excess	Percentage of excess
1.	Construction of Gumti Hydel Project	In Progress	3,09.61	12,18.62	9,09.01	294
2.	Construction of Ambassa Bagafa Road Sector II Grade IV	In progress	4.51	10.74	6.23	138
3.	Construction of Ambassa Bagafa Road Sector II Grade I	In progress	2.71	13.24	10.53	388

CHAPTER V
STORES AND STOCK

5.1 *Synopsis of stores accounts*

A synopsis of some important stores accounts for 1975-76 which had been received by Audit upto March 1977 is given below :

Department	Nature of stores	Opening balance on 1st April 1975	Receipts	Issues	Closing balance on 31st March 1976
(in lakhs of rupees)					
1. Finance	Judicial, non-Judicial and entertainment stamps	2,19.05	63.80	45.86	2,36.9
2. Forest	G.C.I. sheets, clothing, barbed wire, manure and seeds	1.37	5.71	6.64	0.4
3. Jail	Ration, clothing, bedding, utensils, books and other miscellaneous stores, etc.	3.76	6.44	6.31	3.8
4. Police	Kits, equipment, uniforms, stores, etc.	16.39	21.01	14.84	22.5
5. Public Relations and Tourism	Liveries, spare parts of vehicles, audio-visual stores and radio equipment, etc.	3.39	1.76	2.89	2.2
6. Public Works (Power Projects)	Transformers, A.C.S.R. conductors, copper wire and other consumable stores	11.55	1,59.07	1,21.92	48.7
7. Public Works (Roads and Buildings Wing)	Small stores, building materials, fuel, painters' stores, etc.	56.89	3,36.25	4,00.40	(-)7.26(a)
8. Stationery and Printing (Government Press)	Press materials	0.09	0.17	0.15	0.11

(a) *Minus* balance is due to non-adjustment of value accounts of stock received from various sources.

* The stores accounts of Agriculture, Education, Food and Civil Supplies, Industries, Medical and Public Health departments had not been received (May 1977).

PUBLIC WORKS DEPARTMENT

5.2 Stock registers

The register of stock in a Public Works division is required to be closed at the end of September each year and reviewed by the Divisional Officer to ensure that the stock consists only of serviceable and necessary articles and that the stores are priced within the prevailing market rates. The stock is also required to be verified once a year by a responsible officer not below the rank of a Sub-divisional Officer.

Out of twenty-one divisions in the State, four divisions (Electrical Division No. III, Investigation Division, Public Health Engineering Division and Ground Water Division*) had no stock (September 1975).

Out of the remaining seventeen divisions, fourteen divisions had not closed their stock registers for the periods varying from one to eleven years as shown below :

Name of division	Year from which the registers had not been closed
1. Agartala Division No. II (for the period prior to its merger with the Agartala Division No. III in January 1972,	1965
2. Gumti Project Division	1966
3. Southern Division No. II	1966
4. Agartala Division No. IV	1968
5. Agartala Division No. I	1971
6. Electrical Division No. II	1971
7. Southern Division No. I	1971
8. Mechanical Division	1973
9. Amarpur Division	1974
10. Electrical Division No. I	1974
11. Ambassa Division	1975
12. Agartala Division No. III	1975
13. Kumarghat Division	1975
14. Northern Division	1975

* Ground Water Division started functioning from 21st March 1974 and was closed on 4th February 1976.

5.3 Excess over reserve stock limit

According to the rules, materials required by the Public Works divisions for works should not be purchased in advance or in excess of requirements. Where, however, a reserve of stock is necessary due to remoteness of the division or of the works from the source of supply of materials or for use in an emergency, the maximum limit of such reserve is required to be fixed by the competent authority for each year.

In twelve, out of twenty-one divisions where a reserve stock limit had been fixed, the same had been exceeded; particulars of these cases are given below:

Name of division	Reserve stock limit (in lakhs of rupees)	Period during which stock limit was exceeded	Maximum amount of excess (in lakhs of rupees)	Percentage of maximum excess to reserve stock limit
1. Agartala Division No.III	1.00 (a)	April 1975 to December 1975 February 1976 and March 1976	4.09	409
2. Agartala Division No.IV	1.00 (b)	April 1975 to March 1976	1.92	192
3. Amarpur Division	3.00	April 1975 to March 1976	4.69	156
4. Ambassa Division	4.00	June 1975 August 1975 and March 1976	6.03	151
5. Electrical Division No.II	4.00	April 1975 to March 1976	12.47	312

(a) There was no reserve stock limit fixed upto June 1975. The limit of Rs. one lakh was fixed in July 1975.

(b) Increased from Rs. 50,000 to Rs. one lakh from July 1975.

Name of division	Reserve stock limit (in lakhs of rupees)	Period during which stock limit was exceeded	Maximum amount of excess (in lakhs of rupees)	Percentage of maximum excess to reserve stock limit
6. Kumarghat Division	2.00	May 1975 to July 1975 January 1976 and February 1976	5.53	276
7. Mechanical Division	10.00 (a)	April 1975 to March 1976	15.19	152
8. Southern Division No. I	4.00	April 1975 to September 1975 November 1975 to February 1976	8.88	222
9. Southern Division No. II	4.00 (b)	December 1975	4.94	123
10. Stores Division	75.00 (c)	June 1975	68.69	106
11. Stores Sub-division (electrical)	50.00	January 1976	50.15	3
12. Teliamura Division	4.00 (d)	April 1975 to February 1976	7.71	193

The Agartala Division No. III maintained stock from April 1975 to June 1975 (Rs. 1.18 lakhs to Rs. 3.35 lakhs) without any sanction.

- (a) Increased from Rs. 4 lakhs to Rs. 10 lakhs from July 1975.
- (b) Decreased from Rs. 6 lakhs to Rs. 4 lakhs from July 1975.
- (c) Increased from Rs. 65 lakhs to Rs. 75 lakhs from July 1975.
- (d) Increased from Rs. 2 lakhs to Rs. 4 lakhs from July 1975.

5.4 *Tools and plant accounts*

Public Works divisions are required to close and balance the registers of tools and plant each year in September. Sixteen divisions had not closed the registers for periods varying from one to eleven years (May 1977) as shown below :

Name of division	Year from /for which the registers had not been closed
1. Electrical Division No. I	1965
2. Gumti Project Division	1967
3. Agartala Division No. I	1971
4. Agartala Division No. II (for the period prior to its merger with Agartala Division No. III in January 1972)	1972
5. Electrical Division No. II	1972
6. Agartala Division No. IV	1973
7. Electrical Division No. III	1973
8. Mechanical Division	1973
9. Ground Water Division	1974
10. Public Health Engineering Division	1974
11. Ambassa Division	1975
12. Investigation Division	1975
13. Kumarghat Division	1975
14. Southern Division No. I	1975
15. Southern Division No. II	1975
16. Stores Division	1975

FINANCE DEPARTMENT

5.5 *Accounts of stamps*

Monthly returns showing receipts, issues and balances of stamps (entertainment tax, non-judicial and judicial) for 1968-69 to 1972-73 were not received from the Agartala Treasury (May 1977).

PUBLIC WORKS DEPARTMENT

5.6 *Damaged spare parts*

In November 1971, the Mechanical Division, Agartala purchased spare parts for vehicles (cost : Rs. 0.14 lakh) from a firm of Calcutta. Of these, spare parts valuing Rs. 0.12 lakh did not conform to the specification and were also received in a damaged condition. Some of the damaged parts (value : Rs. 0.08 lakh) were handed over by the Sub-divisional Officer in March 1972 to another firm of Calcutta. The reasons for handing them over were not known (February 1977). Neither the spare parts had been returned by that firm nor the value recovered (February 1977).

The matter was referred to the Government in November 1976 ; reply is awaited (May 1977).

PUBLIC ACCOUNTS/CHAPTER VI
REVENUE RECEIPTS

6.1 *Trend of revenue receipts*

Receipts from the major sources of revenue for the three years from 1973-74 to 1975-76 are given below:

	1973-74	1974-75	1975-76	Increase + Decrease — over the previous year	
				1974-75	1975-76
<i>(in lakhs of rupees)</i>					
Taxes on Agricultural Income	0.75	0.83	0.96	+ 0.08	+ 0.13
Other Taxes on Income and Expenditure	...	...	16.61 (a)	(a)	(a)
Land Revenue	10.05	30.76	71.41	+ 20.71	+ 40.65
Stamps and Registration Fees	24.68	31.11	34.42	+ 6.43	+ 3.31
State Excise	17.68	21.56	16.89	+ 3.88	— 4.67
Taxes on Vehicles	14.80	13.71	19.04	— 1.09	+ 5.33
Other Taxes and Duties on Commodities and Services	12.25	12.54	15.93	+ 0.29	+ 3.39
Forest	39.48	40.56	45.40	+ 1.08	+ 4.84

6.2 *Variation between the Budget estimates and actuals*

The figures of the Budget estimates and actuals for the three years from 1973-74 to 1975-76 in respect of some of the principal sources of revenue are given below to show the variation and its magnitude in each case :

(a) Introduced from 21st February 1976.

Sources of revenue	Year	Budget estimates	Actuals	Variations		
				Increase or Decrease	Percentage	or
(in lakhs of rupees)						
Taxes on Agricultural Income	1973-74	0.70	0.75	+	0.05	+ 7
	1974-75	0.75	0.83	+	0.08	+ 11
	1975-76	10.75	0.96	+	0.21	+ 28
Other Taxes on Income and Expenditure	1975-76	15.00	16.61	+	1.61	+ 11
Land Revenue	1973-74	14.00	10.05	-	3.95	- 28
	1974-75	14.00	30.76	+	16.76	+ 120
	1975-76	20.00	71.41	+	51.41	+ 257
Stamps and Registration	1973-74	23.55	24.68	+	1.13	+ 5
	1974-75	24.50	31.11	+	6.61	+ 27
	1975-76	27.25	34.42	+	7.17	+ 26
State Excise	1973-74	14.25	17.68	+	3.43	+ 24
	1974-75	15.55	21.56	+	6.01	+ 39
	1975-76	17.00	16.89	-	0.11	- 1
Taxes on Vehicles	1973-74	12.10	14.80	+	2.70	+ 22
	1974-75	13.00	13.71	+	0.71	+ 5
	1975-76	16.00	19.04	+	3.04	+ 19
Other Taxes and Duties on Commodities and Services	1973-74	6.43	12.25	+	5.82	+ 91
	1974-75	7.20	12.54	+	5.34	+ 74
	1975-76	12.00	15.93	+	3.93	+ 33
Forest	1973-74	26.00	39.48	+	13.48	+ 52
	1974-75	34.00	40.56	+	6.56	+ 19
	1975-76	40.00	45.40	+	5.40	+ 13.5

(b) As estimated at the time of introduction of the tax in February, 1976.

6.3 Cost of collection

Expenditure incurred in collecting the receipts under the major heads of revenue during the three years from 1973-74 to 1975-76 is given below :

Head of revenue	Year	Amount collected	Expenditure on collection	Percentage of expenditure to collect
(in lakhs of rupees)				
Taxes on Agricultural Income	1973-74	0.75	0.12	16
	1974-75	0.83	0.16	19
	1975-76	0.96	0.18	19
Other Taxes on Income and Expenditure	1975-76	16.61	(a)	(a)
Land Revenue	1973-74	10.05	30.74	306
	1974-75	30.76	30.52	99
	1975-76	71.41	43.06	60
Stamps and Registration	1973-74	24.68	3.50	14
	1974-75	31.11	4.18	13
	1975-76	34.42	5.27	15
State Excise	1973-74	17.68	1.83	10
	1974-75	21.56	1.74	8
	1975-76	16.89	2.03	12
Taxes on Vehicles	1973-74	14.80	1.14	8
	1974-75	13.71	1.31	10
	1975-76	19.04	1.53	8
Other Taxes and Duties on Commodities and Services	1973-74	12.25		
	1974-75	12.54	(c)	(c)
	1975-76	15.93		

(a) No separate establishment was set up for collection of the tax during the year.

(b) Represents charges budgeted and accounted as "Collection Charges" as distinct from other Revenue Department expenditure on 'Survey and Settlement Operations' 'Land Records' etc.

(c) There was no separate department for collection of entertainment tax and miscellaneous revenue falling under "Other Taxes and Duties". The revenue is collected by the officials of the District Administration.

6.4 *Arrears in collection of revenue*

Complete information in regard to the arrears in collection of revenue as on 31st March 1976 is awaited from Government (May 1977). Partial information received shows that the arrears in collection of Land Revenue to the end of March 1976 were Rs. 4.36 lakhs only in respect of South Tripura District. (For the other two districts, information is awaited). Similarly, for the Public Works Department, the recoveries on account of licence fee (rent) showed arrears of Rs. 1.94 lakhs to the end of March 1976 in respect of 4 Divisions* only (out of 17), for which information had been received. In respect of Agricultural Income Tax, arrears were Rs. 1.02 lakhs to the end of March 1976.

6.5 *Taxation Measures*

(i) A new tax, viz., Taxes on Professions, Trades, Callings and Employments, was introduced with effect from 21st February 1976. The actual yield from the tax was Rs. 16.61 lakhs.

(ii) The rate of excise duty on country fermented liquors was enhanced with effect from 24th October 1975 (estimated additional yield in 1975-76: Rs. 0.27 lakh). Information about the actual yield is awaited from Government (May 1977).

EXCISE DEPARTMENT

6.6 *Loss of revenue*

In March 1975, the department instructed the Excise Collector to settle the country liquor shops with the licensees of the previous year on the same rate of licence fees for which they were settled for the year 1974-75. No response from the licensee of the Birajnagar country liquor shop was, however, received although he was specifically asked to intimate his acceptance by 10th April 1975. This was intimated by the Excise Collector, North, to the Excise Commissioner in June 1975 but no decision was communicated to

* Amarpur Division (Rs. 0.55 lakh), Teliamura Division (Rs. 0.45 lakh), Northern Division, Dharmanagar (Rs. 0.25 lakh) and Southern Division No. II (Rs. 0.69 lakh).

the former till March 1976. The shop could not, therefore, be put up for auction and it remained closed throughout the year 1975-76. The closure of the shop during the year 1975-76 resulted in loss of revenue of about Rs. 13,280 (the amount of revenue realised during the previous year).

The matter was reported to Government in August 1976; reply is awaited (May 1977).

6.7 *Non-settlement of a warehouse*

In March 1975, tenders were invited for selection of a contractor for supply of country liquor to retail vendors from the warehouse at Kumarghat in North Tripura District. The tenderers were required to quote the rate of sale in bulk of country liquor to the licensed excise vendors in the District.

Two tenders received in response (March 1975) being considered high by the Excise Commissioner, fresh tenders were called for in April 1975. This time also the same two parties quoted (April 1975) rates, of which one was lower than that quoted at the first call but no decision was taken till November 1975 when tenders for the third time were called for. Four tenders were received (November 1975) in response but again no decision was taken for selection of a contractor till the end of the year (March 1976).

The supply of country liquor to excise vendors in the North Tripura District was obtained during the period May 1975 to July 1975 from the warehouse at Agartala by an order of the Excise Commissioner in May 1975. That warehouse, however, went dry from August 1975 after supplying 12,480 London proof litres. In October 1975, the Collector informed the Excise Commissioner that the department was sustaining heavy loss of revenue due to non-settlement of the contract.

On the basis of the quantities supplied from the Kumarghat warehouse during 1974-75 (73,927 London proof litres), the shortfall in supply during 1975-76 is computed at 61,447 litres (73,927 litres less 12,480 litres). The loss of excise duty resulting from the non-supply amounted to Rs. 2.61 lakhs (at Rs. 4.25 per litre).

The matter was reported to Government in August 1976 ; reply is awaited (May 1977).

6.8 *Failure of a contractor to supply country spirit to vendors*

Under the terms of a contract, the warehouse contractor at Kumarghat was required to maintain a prescribed minimum stock of country spirit at the warehouse for supply to the licensed excise vendors in the North District during the currency of the contract (April 1974 to March 1975). On payment of excise duty and cost price of the spirit, an excise vendor is entitled to be supplied promptly from the warehouse with the quantity of the spirit indented by him. In case, the contractor fails to supply the spirit demanded by the vendors owing to insufficient stock in the warehouse, he is liable to make good any loss which the Government may suffer on this account and in addition his security deposit is liable to be forfeited.

In the course of audit in February—March 1976, it was noticed that the warehouse went dry from 14th March 1975. Thus, owing to the absence of any stock there had been less supply of 3,846 litres of country spirit (computed on the average of daily issue from the warehouse during the period 1st April 1974 to 13th March 1975). The warehouse contractor was, therefore, liable to pay to Government Rs. 16,340 (at Rs. 4.25 per litre) for loss of excise duty besides the forfeiture of the security money deposited by the contractor. The recovery has not been enforced. The minimum stock of spirit to be retained in the warehouse was not fixed by the Excise Commissioner during the currency of the contract.

The matter was reported to Government in December 1976 ; reply is awaited (May 1977).

6.9 *Non-recovery of establishment charges*

The Tripura Excise Rules 1962, provide for recovery, from the licensee of the cost of establishment charges in respect of staff provided for supervision at the private warehouse established by a licensee for supply of country spirit to retail vendors.

It was noticed during audit in August 1974 that in respect of one warehouse established at Agartala from April 1973, such establishment charges have not been recovered. Neither any agreement was executed nor any licence, as required under the rules, issued to the warehouse contractor.

On this being pointed out in audit (November 1974), the agreement was executed and licence issued and the dues on account of establishment charges amounting to Rs. 36,594 were recovered from the licensee in September 1975.

6.10 *Non-settlement of shops*

The country liquor shops at Natun Havelli for the period April 1971 to March 1973 and at Chinaihani for the period April 1971 to July 1972 were not settled in the absence of any bidder for these shops during auction held between 16th to 27th March 1971.

It was, however, observed during audit in August 1974 that on 31st March 1971 one party had offered Rs. 19,101 for settlement of the Natun Havelli shop and another party Rs. 7,101 for the Chinaihani shop for the year 1971-72. But the offers, being below the respective reserve fees, were not accepted. It was further noticed that offers below the reserve fees had been accepted in May 1973 when the Chinaihani shop was settled for the period June 1973 to March 1974.

Non-acceptance of the offers had resulted in loss of revenue of Rs. 0.48 lakh as licence fee and Rs. 2.54 lakhs as excise duty (computed on the basis of average monthly consumption of liquor for the period November 1970 to March 1971).

Government stated (March 1977) that offers made by the parties were not considered as their offers for settlement of these shops for 1971-72 were below the reserve fees fixed by Government and as it was not the policy of Government to settle excise shops by selection. Government, however, stated that in regard to Chinaihani, though there was no bidder for the year 1973-74, the offer "was accepted below the reserve fee considering that non-settlement of the shop would lead to loss of excise revenue".

CHAPTER VII
FINANCIAL ASSISTANCE TO LOCAL BODIES AND
OTHERS

7.1 Grants

During 1975-76, Rs. 1,96.07 lakhs (about 6 per cent of revenue expenditure during the year) were paid as grants to private institutions, local bodies, etc., as shown below :

	Amount (in lakhs of rupees)
Educational institutions (including universities)	94.72
Agartala Municipality	34.93
Co-operative societies	6.67
Village and small industrial units	3.83
Panchayat Samitis	3.61
Medical and Family Planning institutions	2.15
Individuals (Scheduled Castes/Tribes, agricultural labourers and new migrants)	47.87
Others	2.29
Total	1,96.07

The grants were given for the following :

	Purpose	Amount (in lakhs of rupees)
Education	Primary	18.54
	Secondary	65.33
	University and other higher education	9.44
	Sanskrit and other languages education	0.41
	Miscellaneous	1.00

	Purpose	Amount (in lakhs of rupees)
Agartala Municipality	Housing	0.30
	Urban development	28.62
	Public health, sanitation and water supply	6.01
Co-operation		6.67
Development of village and small scale industries		3.83
Assistance to Panchayat Raj institutions		3.61
Medical and family planning		2.15
Welfare of scheduled castes, scheduled tribes and re-settlement of landless agricultural labourers and displaced persons		47.87
Grants to voluntary organisations		1.44
Staff amenities		0.20
Miscellaneous		0.65
	Total	1,96.07

7.2 Utilisation certificates

Where grants are given for specific purposes, administrative authorities are required to furnish to Audit, within a period of eighteen months from the date of payment of the grant, certificates to the effect that the grants were utilised for the purpose(s) for which they were sanctioned. Out of 995 utilisation certificates (Rs. 1,96.58 lakhs) due by 30th September 1976 in respect of grants paid upto 31st March 1975, 149 certificates (Rs. 38.33 lakhs) were received upto the end of September 1976, leaving a balance of 846

certificates (Rs. 1,58.25 lakhs). The department-wise and year-wise details of certificates outstanding are given in Appendix V.

The utilisation certificates have not been received although a considerable time has passed after the grants were paid. In the absence of utilisation certificates it is not practicable for Audit to know, even in a broad way, whether the grants were spent wholly on the purpose or purposes for which these were given and that no misappropriation, fraud, etc. took place.

CO-OPERATIVE DEPARTMENT

7.3 Financial assistance to co-operative institutions

7.3.1 Investment in share capital

The Government has been rendering financial assistance to co-operative societies in the shape of share capital, loans, grants and subsidies. The investment in the share capital by the Government at the close of three years ending 1975-76 was as under :

Year	Number of societies	Amount (in lakhs of rupees)
1973-74	182	37.85
1974-75	182	42.85
1975-76	189	63.23

7.3.2 Loans and grants paid

The loans, grants and subsidies paid by the Government to co-operative societies during the three years ending 1975-76 were as under :

Year	Loan				Grants and subsidies paid during the year
	Balance at end of the previous year (a)	Advanced during the year	Repaid during the year	Balance at end of the year (a)	
	(in lakhs of rupees)				
1973-74	27.94	8.28	0.16	36.06	3.83
1974-75	36.06	47.13	7.40	75.79	6.31
1975-76	75.79	11.00	10.43	76.36	6.14

(a) Differs from the figures in the Finance Accounts ; difference is under reconciliation by the department (May 1977).

7.3.3 *Default in repayment of principal and interest on loans and of unutilised grants and subsidies*

The position of (i) overdue principal and interest on loans and (ii) unutilised grants and subsidies in respect of co-operative societies at close of each of the three years ending 1975-76 was as indicated below :

Year	Loan		Utilised grants and subsidies
	Overdue principal	Overdue interest	
	(in lakhs of rupees)		
1973-74	11.07	8.39	0.67
1974-75	11.50	9.93	1.08
1975-76	14.91	12.65	6.14

7.3.4 *Dividends*

No dividend was received by the Government during the year against the total investment of Rs. 63.23 lakhs at the end of 1975-76. The total amount of dividends received during the three years ending 1975-76 was Rs. 0.09 lakh only.

7.3.5 *Societies in liquidation*

Twelve co-operative societies went into liquidation during 1975-76 in which Government had invested Rs. 0.3 lakh in share capital and to which it has given Rs. 0.21 lakh as loan. These societies were also paid grants and subsidies totalling Rs. 0.09 lakh during the year.

7.3.6 *Delay in completion of audit*

In pursuance of the provisions contained in section 79 of Tripura Co-operative Societies Act, 1974, the accounts of co-operative societies are required to be audited by the auditors appointed by the Registrar of the Co-operative Societies once in every year. Audit of societies, to which

Government had extended financial assistance, was in arrears at the end of November 1976, as indicated below :

Co-operative Year	Number of societies due for audit	Number of societies audited	Number of societies in arrears
1973-74	182	114	68
1974-75	182	71	111
1975-76	189	1	188

According to the Co-operative department, the delay in completion of audit was due mainly to shortage of staff and defective maintenance of records by the societies.

7.3.7 Guarantees

The Government had also guaranteed repayment of principal and payment of interest on loans obtained by 3 co-operative societies. The maximum amount guaranteed was Rs. 1,30.50 lakhs. The amount guaranteed and outstanding on 31st March 1976 was Rs. 34.55 lakhs.

CHAPTER VIII
GOVERNMENT COMMERCIAL AND TRADING
ACTIVITIES

SECTION A—GENERAL

8.1 This chapter deals with the results of audit of :

- (i) Statutory Corporation,
- (ii) Government Companies, and
- (iii) Departmentally managed Government commercial and *quasi*-commercial undertakings.

SECTION B—STATUTORY CORPORATION

8.2.1 As on 31st March 1976, there was one Statutory Corporation in the State, namely, Tripura Road Transport Corporation.

8.2.2 The Corporation was established on 23rd October 1969 under the Road Transport Corporations Act, 1950 with a view to providing a co-ordinated system of economic and efficient road transport services. On 31st March 1976, the capital of the Corporation was Rs. 2.19 crores which was wholly contributed by the State Government. The Government of India (Railways) was to contribute towards the capital of the Corporation in terms of Section 23(1) of the Act *ibid* but no such contribution has been received (March 1977).

Mention was made in paragraph 8.2.13 of the Report of the Comptroller and Auditor General of India for the year 1974-75 about the forms of accounts of the Corporation not having been prescribed by Government. The forms of accounts have not been prescribed (February 1977). The accounts for 1975-76 as prepared by the Corporation, disclosed a net loss of Rs. 61.64 lakhs as against a net loss of Rs. 23.69 lakhs in 1974-75.

SECTION C—GOVERNMENT COMPANIES

8.3 As on 31st March 1976, there were five Government Companies in the State, *viz.* The Tripura Small Industries Corporation Limited, Tripura State Bank Limited (in liquidation), Tripura Industrial Development Corporation Limi-

ted, Tripura Handloom and Handicrafts Development Corporation Limited and Tripura Jute Mills Limited. The accounts of Tripura Industrial Development Corporation Limited for the year 1975-76 have not been prepared (January 1977) and the accounts of the other Companies for the year 1975-76, excepting Tripura State Bank Limited (in liquidation) have not been audited by the statutory auditors (January 1977).

TRIPURA INDUSTRIAL DEVELOPMENT CORPORATION LIMITED

8.4.1 Tripura Industrial Development Corporation Limited was registered as a wholly Government owned Company on 28th March 1974. The main objects of the Company are to promote, establish and execute industries, projects or enterprises for manufacture and production of plant, machinery, tools, implements, materials, etc. for industrial development in the State.

8.4.2 *Capital structure*

The authorised capital of the Company is Rs. 100.00 lakhs, divided into one lakh equity shares of Rs. 100 each. On 31st March 1975, the paid-up capital (wholly subscribed by Government) was Rs. 1.00 lakh.

8.4.3 *Working results*

The accounts of the Company for the year 1974-75 disclosed a net loss of Rs. 0.06 lakh.

8.4.4 *Other points of interest*

No activity has been undertaken by the Company mainly because of want of funds. The expenditure on pay and allowances of one Officer and one grade IV was Rs. 16,060 upto March 1976. The Board of Directors resolved in March 1976 that the Company should be wound up. Orders of Government in this regard are awaited (May 1977).

SECTION D—DEPARTMENTALLY MANAGED
GOVERNMENT COMMERCIAL AND QUASI-
COMMERCIAL UNDERTAKINGS

8.5.1 The following undertakings engaged in generation and distribution of electricity in the State (under the control and management of the Public Works Department) were declared as 'commercial' from 1961-62 :

- (i) Agartala Electric Supply (including Teliamura unit),
- (ii) Ambassa Electric Supply,
- (iii) Bagafa-Belonia Electric Supply,
- (iv) Dharmanagar Electric Supply,
- (v) Kailashahar Electric Supply,
- (vi) Khowai Electric Supply, and
- (vii) Udaipur Electric Supply (including Melaghar, Sonamura and Amarpur units).

8.5.2 Gumti Hydroelectric Project, to generate 8 MW of electricity, was taken up in February 1968. The Project was scheduled to be completed by October 1970. The report of completion of the Project is awaited (March 1977). The first unit of the Project (capacity : 4 MW) started functioning from June 1976 and the second unit (capacity : 4 MW) from January 1977. Rupees 1218.61 lakhs were spent up to March 1976. The Department also spent up to March 1976, Rs. 288.99 lakhs on construction of 33 KV and 132 KV transmission lines, both from Churaibari to Agartala, for drawing bulk power from the Assam State Electricity Board and Rs. 158.63 lakhs on construction of a 66 KV transmission line from Gumti to Agartala *via* Udaipur for supply of power from the Gumti Project.

8.5.3 Mention was made in paragraph 8.4.1 of the Report of the Comptroller and Auditor General of India for the year 1974-75 about non-compilation of the *pro forma* accounts of the Electric Supply Schemes. The *pro forma* accounts of these undertakings have not been compiled for

the periods from 1973-74 onwards (March 1977). All the seven undertakings suffered losses, the cumulative effect of which amounts to Rs. 1,82.46 lakhs up to 1971-72.

8.5.4 The following table shows the particulars of receipts from sale of power and revenue expenditure on generation and supply of power during the three years up to 1975-76 :

Year	Revenue from sale of power	Expenditure on power supply	Deficit
(in lakhs of rupees)			
1973-74	36.40	80.35	43.95
1974-75	41.46	96.05	54.59
1975-76	50.46	1,19.46	69.00

8.5.5 The *pro forma* accounts of Ambassa, Dharmnagar and Kailashahar Electric Supply Schemes for the period from 1965-66 to 1969-70 were made available for audit in 1975-76 but most of the important records of those undertakings such as, cash book, consumers' ledger, meter-reading registers, daily log-sheets, cash remittance registers, receipt books, stock books, etc. were not made available during audit in May to December 1976 as these were stated to be either misplaced or eaten away by white ants.

CHAPTER IX

OUTSTANDING AUDIT OBSERVATIONS AND
INSPECTION REPORTS9.1 *Outstanding audit observations*

Audit observations on financial transactions of the Government are reported to the departmental authorities concerned so that appropriate action is taken to rectify the defects and omissions. Half-yearly reports of such observations outstanding for more than six months are also forwarded to the Government to expedite their settlement.

The following table shows the number of audit observations issued up to the end of March 1976 and outstanding at the end of September 1976 as compared with the corresponding position indicated in the two preceding Reports :

	As at the end of September 1974	As at the end of September 1975	As at the end of September 1976
Number of observations	14,287	12,358	7,220
Amount involved (in crores of rupees)	29.00	25.78	13.17

The outstanding audit observations in respect of Food and Civil Supplies, Revenue, Education, Industries and Community Development Departments as at the end of September 1976 were substantially reduced compared to those as at the end of September 1975 as a result of efforts made by the department and Audit Office.

The following departments have comparatively heavy outstanding observations as at the end of September 1976 :

Serial number	Department	Number	Amount involved (in lakhs of rupees)
1.	Food and Civil Supplies	225	8,57.38
2.	Revenue	988	1,01.12
3.	Agriculture	604	96.69
4.	General Administration	1,010	71.06
5.	Community Development	637	35.86
6.	Tribal Welfare	456	33.76
7.	Co-operative	48	33.12

The following are some of the major reasons for which audit observations have remained outstanding :

Serial number	Nature of observation	Number	Amount involved (in lakhs of rupees)
1.	Detailed contingent bills for lump-sum drawals not received	2,659	9,50.36
2.	Sanction for contingent and miscellaneous expenditure not received	635	1,92.11
3.	Payees' receipts and vouchers not received	511	1,09.41

The facility of drawing amounts as advances on abstract contingent bills by disbursing officers is intended to expedite payments in certain cases but they are to be followed by detailed contingent bills (containing full particulars of expenditure with supporting documents) which should be sent to the Audit Office by the second month succeeding that to which the abstract contingent bills relate.

In the absence of detailed contingent bills, Audit is unable to find whether the amounts have been spent wholly for the purpose or purposes for which the advances were drawn. As at the end of September 1976, Rs. 9,50.36 lakhs were held under observation as detailed contingent bills had not been received in the Audit Office. The departments with comparatively heavy outstandings are mentioned below :

Serial number	Department	Number	Amount involved (in lakhs of rupees)
1.	Food and Civil Supplies	110	6,73.98
2.	Revenue	497	96.66
3.	General Administration	458	52.80
4.	Community Development	505	32.38

A sizable portion of the outstanding observations is also due to non-submission of payees' receipts and vouchers. The departments with comparatively heavy outstandings on this account are :

Serial number	Department	Number	Amount involved (in lakhs of rupees)
1.	Agriculture	77	68.25
2.	Food and Civil Supplies	8	24.05

9.2 Outstanding inspection reports

Audit observations on financial irregularities and defects in initial accounts noticed during local audit and not settled on the spot are communicated to the Heads of Offices and to the next higher departmental authorities through audit inspection reports. The more important irregularities are reported to the Heads of Departments and the Government.

At the end of September 1976, 1,229 inspection reports issued upto March 1976 still contained unsettled paragraphs

as shown below with the corresponding figures for the earlier two years :

	As at the end of September 1974	As at the end of September 1975	As at the end of September 1976
Number of inspection reports with unsettled paragraphs	1,248	1,165	1,229
Number of paragraphs	6,766	5,496	5,996

Of the reports outstanding at the end of September 1976, 1,147 reports related to civil departments, 49 to revenue receipts and 33 to commercial departments. These included 138 inspection reports (123 civil and 15 revenue receipts) for which even the first reply had not been received.

Agartala

19 AUG 1977

A. P. Ghosh

(A. P. GHOSH)
Accountant General, Tripura.

Countersigned

New Delhi

23 AUG 1977

A. Bakshi

(A. BAKSI)
Comptroller and Auditor General of India.

APPENDICES

APPENDIX I

Unutilised Provision

(Reference : Paragraph 2.4, Page 34)

Serial number	Number and name of grant/ charged appropriation	Total provision	Expenditure	Savings	
				Amount	Percentage
(in lakhs of rupees)					
I. Cases where savings were 20 per cent or more of the total provision					
Grants					
1.	3(b)—Election	10.65	5.32	5.33	50
2.	6(b)—Other Transport and Commu- nication Services (Contri- bution to Postal Department)	5.04	2.68	2.36	47
3.	13(c)—Other Administrative Services (Other Expenditure)	72.00	...	72.00	100
4.	14(b)—Education (Buildings)	10.09	6.03	4.06	40
5.	14(d)—Public Health, Sanitation and Water Supply	6.00	0.20	5.80	97
6.	17(b)—Art and Culture	12.94	6.43	6.51	50
7.	19 —Family Planning	14.82	10.86	3.96	27
8.	22(d)—Social Security and Welfare (Projects/Programme of Rural Development and Employ- ment)	7.91	5.84	2.07	26
9.	26(c)—Other General Economic Services (Land Ceiling-Com- pensation to Land holder on abolition of Zamindari Sys- tem and Expenditure on Land Reforms)	10.50	3.75	6.75	64
10.	29(d)—Soil and Water Conservation (Agriculture)	36.85	27.64	9.21	25
11.	30(aa)—Special and Backward Areas (North Eastern Council Scheme)	15.79	8.98	6.81	43
12.	30(a)—Animal Husbandry	69.27	54.17	15.10	22
13.	31(a)—Soil and Water Conservation (Forest)	28.16	20.59	7.57	27
14.	34(b)—Village and Small Industries	79.61	61.46	18.15	23
15.	36(c)—Capital Outlay on Medical (Buildings)	32.00	25.45	6.55	20
16.	36(e)—Capital Outlay on Dairy Development (Buildings)	7.84	2.78	5.06	65

APPENDIX I—Concl'd.

Unutilised Provision

(Reference : Paragraph 2.4, Page 34)

Serial number	Number and name of grant/charged appropriation	Total provision	Expenditure	Savings	
				Amount	Percentage
(in lakhs of rupees)					
17.	36(f)—Capital Outlay on Village and Small Industries (Buildings)	13.50	8.54	4.96	37
18.	40(c)—Loans to Co-operative Societies	14.98	10.96	4.02	27
19.	41(a)—Capital Outlay on Agriculture	99.00	36.80	62.20	63
20.	41(b)—Capital Outlay on Minor Irrigation, Soil Conservation and Area Development	3.34	...	3.34	100
21.	42(b)—Capital Outlay on Roads and Water Transport Services (Road Transport)	20.00	...	20.00	100
22.	48(d)—Loans to Government Servants	70.00	53.88	16.12	23
<i>Charged appropriations</i>					
23.	7(a)—Appropriation for Reduction or avoidance of debt	12.82	...	12.82	100
24.	7(b)—Interest Payments	2,84.60	1,68.90	1,15.70	41
25.	14(a)—Public Works	3.01	0.35	2.66	88
II. Cases where savings exceeded 10 per cent but were below 20 per cent of the total provision					
1.	1—Parliament/State/Union Territorial Legislature	15.30	13.10	2.20	14
2.	26(a)—Relief on account of Natural calamities, Gratuitous Relief, Test Relief and Contingency Planning	48.25	41.75	6.50	13
3.	27(a)—Co-operation	30.95	26.31	4.64	15
4.	30(b)—Dairy Development	21.95	19.30	2.65	12
5.	39(b)—Capital Outlay on Roads and Bridges	2,02.50	1,75.87	26.63	13
6.	43(b)—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects	17.00	14.69	2.31	14
<i>Charged appropriation</i>					
7.	43(b)—Loans and Advances from the Central Government (Repayment)	(99.40)	82.99	16.41	17

APPENDIX II

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Statement showing the particulars of re-appropriation of funds from one sub-grant to another during the year 1974-75

(Reference : Paragraph 2.7, Page 35)

Serial number	Sub-grant number	Names of the sub-grants	Amount re-appropriated	
			From Rs.	To Rs.
1.	4(a)	Collection of Taxes on Income and Expenditure	...	2,000
	4(b)	Land Revenue	...	...
	4(c)	Stamps and Registration	35,000	...
2.	11(a)	Police	...	33,000
	11(b)	Fire Protection & Control	...	1,98,000
	11(c)	Other Administrative Services (Civil Defence)	...	2,37,000
	11(d)	Other Administrative Services (Home Guards)	1,13,000	...
	11(e)	Other Transport & Communication Services (Wireless, Planning and Co-ordination)	1,20,000	...
3.	12(a)	Jails	2,02,000	...
	12(b)	Secretariat—Economic Services (Evaluation Organisation)	...	68,900
	12(c)	Other General Economic Services (Economic Advice & Statistics)	4,400	...
4.	13(a)	Other Fiscal Services (Promotion of Small Savings)	64,500	...
	13(b)	Stationery and Printing	...	32,000
	13(c)	Other Administrative Services (Pay Commission & Other Expenditure)	...	44,100
	13(d)	Pension & Other Retirement Benefits	5,76,100	...
5.	14(a)	Public Works	...	5,00,000
	14(b)	Education (Buildings)	...	1,74,000
	14(c)	Medical (Buildings)	2,88,000	...
	14(d)	Public Health, Sanitation and Water Supply	...	20,000
	14(e)	Social Security and Welfare (Social Welfare) (Buildings)	...	90,000
	14(f)	Agriculture (Buildings)	30,000	...
	14(g)	Animal Husbandry (Buildings)	30,000	...
	14(h)	Fisheries (Buildings)	...	30,000
	14(i)	Village and Small Industries	10,000	...
			...	44,000

APPENDIX II—Contd.

Statement showing the particulars of re-appropriation of funds from one sub-grant to another during the year 1974-75

(Reference : Paragraph 2.7, Page 35)

Serial number	Sub-grant number	Names of the sub-grants	Amount re-appropriated		Se Num
			From Rs.	To Rs.	
6.	16(a)	Other Administrative Services (Gazetteer & Statistical Memoirs)	...	20,200	
	16(b)	Education	...	1,36,200	
	16(c)	Art and Culture	1,56,400	...	
7.	17(a)	Education	...	78,000	
	17(b)	Art and Culture	21,900	...	
	17(c)	Social Security & Welfare (Social Welfare)	56,100	...	
8.	18(a)	Other Administrative Services (Vital Statistics)	...	6,000	
	18(c)	Medical	1,81,000	...	
	18(d)	Public Health, Sanitation and Water Supply	...	1,68,000	
	18(e)	Other Social & Community Services (Exhibition for Public Health)	...	7,000	
9.	20(a)	Housing	1,37,000	...	
	20(b)	Urban Development (Town & Regional Planning)	15,000	...	
	20(c)	Roads and Bridges	...	1,52,000	
10.	27(a)	Co-operation	4,000	...	
	27(b)	Community Development (Panchayat)	...	4,000	
11.	28(a)	Labour & Employment (Training of Craftsman)	21,100	...	
	28(c)	Other General Economic Services (Regulation of Weights & Measures)	...	3,000	
	28(d)	Community Development (State Planning Machinery)	...	18,100	
12.	29(a)	Other Social & Community Services (Zoological and Public Garden-Botanical Garden)	7,700	...	
	29(b)	Agriculture	26,000	...	
	29(c)	Minor Irrigation	...	63,000	
	29(d)	Soil & Water Conservation (Agriculture)	1,41,000	...	
	29(e)	Fisheries	...	1,11,700	

APPENDIX II—Concl'd.

Statement showing the particulars of re-appropriation of funds from one sub-grant to another during the year 1974-75

(Reference : Paragraph 2.7, page 35)

Serial Number	Sub-grant Number	Names of the Sub-grants	Amount re-appropriated	
			From Rs.	To Rs.
13.	35(a)	Minor Irrigation	...	4,700
	35(c)	Irrigation, Navigation, Drainage and Flood Control Projects	4,700	...
14.	39(a)	Capital Outlay on Housing	...	1,65,000
	39(b)	Capital Outlay on Water and Power Development Services	1,65,000	...
15.	41(a)	Capital Outlay on Agriculture	...	87,000
	41(b)	Capital Outlay on Fisheries	87,000	...

APPENDIX III A

Statement showing the particulars of re-appropriation of funds from one sub-grant to another during the year 1975-76

(Reference : Paragraph 2.7, Page 35)

Serial number	Sub-grant number	Names of the sub-grants	Amount re-appropriated	
			From Rs.	To Rs.
1.	3(a)	Administration of Justice	...	3,12,000
	3(b)	Election	3,12,000	...
2.	4(b)	Land Revenue	34,700	...
	4(c)	Stamps and Registration	...	34,700
3.	7(a)	Appropriation for Reduction or Avoidance of debt	12,82,000	...
	7(b)	Interest Payments	...	12,82,000
4.	9(a)	Secretariat—General Services	26,600	...
	9(b)	Other Administrative Services (Vigilance)	...	37,000
	9(c)	Other Administrative Services (Guest House)	...	62,000
	9(d)	Other Social and Community Services (Celebration of Republic Day)	77,000	...
	9(e)	Other Social and Community Services—Installation of Commemorative Stones	...	4,600
5.	11(a)	Police	7,80,000	...
	11(b)	Fire Protection and Control	...	1,75,000
	11(c)	Other Administrative Services (Civil Defence)	...	17,000
	11(d)	Other Administrative Services (Home Guards)	...	4,32,000
	11(e)	Other Transport and Communication Services (Wireless, Planning and Co-ordination)	...	1,56,000
6.	12(a)	Jails	63,000	...
	12(b)	Secretariat—Economic Services (Evaluation Organisation)	25,000	...
	12(c)	Other General Economic Services (Economic Advice & Statistics)	...	88,000
7.	13(a)	Other Fiscal Services (Promotion of Small Savings)	...	4,000
	13(b)	Stationery and Printing	...	5,00,000
	13(c)	Other Administrative Services (Other Expenditure)	4,42,000	...
	13(d)	Pension & Other Retirement Benefits	62,000	...

APPENDIX III—Contd.

Statement showing the particulars of re-appropriation of funds from one sub-grant to another during the year 1975-76
(Reference : Paragraph 2.7, page 35)

Serial number	Sub-grant number	Names of the sub-grants	Amount re-appropriated	
			From Rs.	To Rs.
8.	14(a)	Public Works	...	6,10,000
	14(b)	Education (Buildings)	1,95,000	...
	14(d)	Public Health, Sanitation and Water Supply	5,70,000	...
	14(e)	Social Security and Welfare (Social Welfare) (Buildings)	50,000	...
	14(i)	Village & Small Industries	...	2,05,000
9.	16(a)	Other Administrative Services (Gazetteer and Statistical Memoirs)	7,300	...
	16(b)	Education	...	67,000
	16(c)	Art & Culture	59,700	...
10.	17(a)	Education	1,81,500	...
	17(b)	Art & Culture	...	1,07,100
	17(c)	Social Security & Welfare (Social Welfare)	...	74,400
11.	18(a)	Other Administrative Services (Vital Statistics)	...	10,000
	18(c)	Medical	1,96,000	...
	18(d)	Public Health, Sanitation and Water Supply	...	1,95,000
	18(e)	Other Social and Community Services (Exhibition for Public Health)	9,000	...
12.	22(b)	Social Security & Welfare (Ex-gratia Grants to Govt. Servants)	5,000	...
	22(d)	Social Security & Welfare (Projects/ Programme of Rural Development & Employment)	1,70,000	...
	22(e)	Social Security and Welfare (District Soldiers, Sailors and Airmen's Board)	...	11,000
	22(f)	Social Security & Welfare (Settlement of Ex-servicemen in Border Areas)	6,000	...
	22(g)	Other General Economic Services (Improvement of Important Market)	...	1,70,000
13.	23(a)	Secretariat Social and Community Services (Directorate of Tribal Research)	...	1,000
	23(b)	Social Security & Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes)	1,41,600	...

APPENDIX III—Contd.

Statement showing the particulars of re-appropriation of funds from one sub-grant to another during the year 1975-76

(Reference : Paragraph 2.7, page 35)

Serial number	Sub-grant number	Names of the sub-grants	Amount re-appropriated		Serial number
			From Rs.	To Rs.	
	23(c)	Food & Nutrition (Special Nutrition Programme)	...	1,40,600	20
14.	26(a)	Relief on Account of Natural Calamities, Gratuitous Relief, Test Relief and Contingency Planning	...	1,10,000	21
	26(b)	Other Social & Community Services (Maintenance and up-keep of Public Places of Worship)	10,000	...	21
	26(c)	Other General Economic Services (Land Ceiling Compensation to Land holder on abolition of Zamindari System & Expenditure on Land Reforms)	1,00,000	...	21
15.	27(a)	Co-operation	...	1,29,000	
	27(b)	Community Development (Panchayat)	1,29,000	...	
16.	28(a)	Labour & Employment (Training of Craftsman)	24,500	...	
	28(b)	Other General Economic Services (Regulation of Weights & measures)	...	45,500	2
	28(c)	Community Development (State Planning Machinery)	21,000	...	2
17.	29(a)	Other Social & Community Services (Zoological and Public Garden—Botanical Garden)	...	1,000	2
	29(aa)	Special & Backward Areas (North Eastern Areas)	...	7,33,000	2
	29(b)	Agriculture	...	41,000	
	29(c)	Minor Irrigation	...	51,000	
	29(d)	Soil & Water Conservation (Agriculture)	7,79,000	...	
	29(e)	Fisheries	47,000	...	
18.	30(aa)	Special and Backward Areas (North Eastern Council Scheme)	...	12,57,000	
	30(a)	Animal Husbandry	12,27,300	...	
	30(b)	Dairy Development	29,700	...	
19.	31(aa)	Special and Backward Areas (North Eastern Areas)	...	4,91,800	
	31(a)	Soil and Water Conservation (Forest)	4,91,800	...	

APPENDIX III—Concl'd.

Statement showing the particulars of re-appropriation of funds from one sub-grant to another during the year 1975-76

(Reference : Paragraph 2.7, page 35)

Serial number	Sub-grant number	Names of the sub-grants	Amount re-appropriated	
			From Rs.	To Rs.
20.	34(aa)	Special & Backward Areas (North Eastern Council)	...	6,68,000
	34(a)	Industries	37,500	...
	34(b)	Village & Small Industries	6,30,500	...
21.	35(a)	Minor Irrigation	...	2,70,000
	35(c)	Irrigation, Navigation, Drainage and Flood Control Projects	...	4,24,000
	35(d)	Power Projects	6,94,000	...
22.	36(a)	Capital Outlay on Public Works	...	13,76,000
	36(b)	Capital Outlay on Education, Art & Culture (Buildings)	1,51,000	...
	36(c)	Capital Outlay on Medical (Buildings)	1,75,000	...
	36(e)	Capital Outlay on Dairy Development (Buildings)	6,65,000	...
	36(f)	Capital Outlay on Village & Small Industries (Buildings)	3,85,000	...
23.	37(aa)	Capital Outlay on Dairy Development	...	1,10,000
	37(b)	Loans for Dairy Development	1,10,000	...
24.	38(a)	Capital Outlay on Housing (Subsidised Industrial Housing Schemes)	10,000	...
	38(b)	Investment in General Financial and Trading Institutions	...	10,000
25.	39(aa)	Capital Outlay on Special and Backward Areas	...	50,00,000
	39(b)	Capital Outlay on Roads & Bridges	50,00,000	...
26.	40(a)	Capital Outlay on Co-operation	...	4,34,000
	40(c)	Loans to Co-operative Societies	4,34,000	...
27.	43(aa)	Capital Outlay on Special and Backward Areas	...	50,000
	43(a)	Capital Outlay on Minor Irrigation, Soil Conservation and Area Development	1,00,000	...
	43(c)	Capital Outlay on Power Projects	...	50,000
28.	48(a)	Internal Debt of the State Government	...	18,000
	48 b)	Loans and Advances from the Central Government (Re-payment)	18,000	...

APPENDIX IV

Statement showing the particulars of re-appropriation of funds between voted and charged provisions during the year 1975-76
(Reference : Paragraph 2.7, Page 35)

Grant number	Name of the grant	Head of accounts	Amount re-appropriated	
			From	To
			Rs.	Rs.
1.	Parliament/State/Union Territory Legislature	B.1—Legislative Assembly	5,100	
		Charged		
		B.3—Legislative Secretariat		5,100
		Voted		

APPENDIX V

(Reference : Paragraph 7.2, Page 65)

Details of utilisation certificates outstanding as at the end of September 1976

Department	Year in which grants were paid	Utilisation Certificates					
		Due		Received		Outstanding	
		Number	Amount	Number	Amount	Number	Amount
<i>(amount in lakhs of rupees)</i>							
Local Self Government	1969-70	1	5.22	...	...	1	5.22
	1970-71	2	7.53	1	2.53	1	5.00
	1971-72	3	15.50	1	2.00	2	13.50
	1972-73	2	14.00	1	7.00	1	7.00
	1973-74	3	17.50	2	11.50	1	6.00
	1974-75	20	15.02	2	2.02	18	13.00
	Upto						
Education	1969-70	34	4.92	22	2.29	12	2.63
	1970-71	6	1.21	...	...	6	1.21
	1971-72	16	4.35	1	0.25	15	4.10
	1972-73	11	1.82	...	...	11	1.82
	1973-74	52	7.81	5	2.43	47	5.38
	1974-75	187	52.61	8	0.18	179	52.43
	Upto						
Co-operative	1969-70	7	1.47	6	1.36	1	0.11
	1970-71	3	0.42	...	...	3	0.42
	1971-72	8	1.35	...	...	8	1.35
	1972-73	8	2.13	...	...	8	2.13
	1973-74	6	1.71	...	...	6	1.71
	1974-75	4	3.49	...	...	4	3.49
	Upto						
Development	1970-71	1	0.10	...	...	1	0.10
	1971-72	34	1.17	...	...	34	1.17
	1973-74	306	5.88	5	0.28	301	5.60
	1974-75	239	27.57	95	6.49	144	21.08
General Administration	1970-71	1	0.02	...	...	1	0.02
	1971-72	3	0.04	...	...	3	0.04
	1972-73	13	0.12	...	...	13	0.12
	1973-74	5	0.03	...	...	5	0.03
Administration of Justice	1972-73	2	0.11	...	...	2	0.11
	1973-74	1	0.02	...	...	1	0.02
Medical	1973-74	2	0.01	...	...	2	0.01
	1974-75	3	0.12	...	...	3	0.12
Industry	1974-75	11	3.31	...	...	11	3.31
Rehabilitation	1973-74	1	0.02	...	...	1	0.02
Total		995	1,96.58	149	38.33	846	1,58.25



Comptroller and Auditor General of India

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