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On...2.7.SEP.2013*

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

on

State Finances

for the year 2011-12

GOVERNMENT OF TRIPURA

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Preface

1. This Report has been prepared for submission to the Governor under Article 151 of the Constitution.
2. Chapters I and II of this Report contain Audit findings on issues arising from examination of Finance Accounts and Appropriation Accounts respectively of the State Government for the year ended 31 March 2012.
3. Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance during the current year with various financial rules, procedures and directives issued.
4. Audit observations on matters arising from performance audit and audit of transactions in various departments, audit of revenue receipts and Statutory Corporations, Boards and Government Companies for the year ended 31 March 2012 are included in a separate Report.
5. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.



EXECUTIVE SUMMARY

Executive Summary

Background

This Report on the Finances of the Government of Tripura is being brought out with a view to assess objectively the financial performance of the State during the year 2011-12. The aim of this Report is to provide the State Government with timely inputs based on actual data so that there is a better insight into both well performing as well as ill performing schemes/programmes of the Government. In order to give a perspective to the analysis, an effort has been made to compare the achievements with the targets envisaged by the State Government in Fiscal Responsibility and Budget Management Act, 2005 as well as in the Budget estimates of 2011-12. A comparison has been made to see whether the State had given adequate fiscal priority to developmental, social sector and capital expenditure and whether the expenditure had been effectively absorbed by the intended beneficiaries.

The Report

Based on the audited accounts of the Government of Tripura for the year ending March 2012, this Report provides an analytical review of the Annual Accounts of the State Government. The Report is structured in three Chapters.

Chapter I is based on the audit of Finance Accounts and makes an assessment of the Government of Tripura's fiscal position as on 31 March 2012. It provides an insight into trends in committed expenditure, borrowing pattern besides a brief account of Central funds transferred directly to the State implementing agencies through off-budget route.

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

Chapter III is an inventory of Tripura Government's compliance with various reporting requirements and financial rules. This chapter also provides details on non-submission of annual accounts and also delays in placement of Separate Audit Reports in the Legislature by the Autonomous Bodies. Besides, cases of misappropriation and losses that indicate inadequacy of controls in the Government departments are also detailed in this chapter.

The report also has an appendage of additional data collated from several sources in support of the findings.

Audit findings and recommendations

The fiscal position of the State viewed in terms of key fiscal parameters – revenue surplus, fiscal deficit, primary deficit etc. indicated that the State had maintained revenue and primary surplus during the TFC award period i.e. 2005-10 (in 2009-10,

the State had witnessed primary deficit) and also in 2010-11 (the first year of the XIII FC period). During the current year, there was a considerable improvement in revenue surplus and primary surplus, and the State had managed to achieve fiscal surplus which was running in deficit.

Revenue Receipts

During 2011-12, 83 *per cent* of the total revenue was from the Government of India as State share of central taxes (20 *per cent*) and Grants-in-aid (63 *per cent*). The Own Tax Revenue of the State constituted 13 *per cent* of the total revenue receipts. The OTR during 2011-12 remained above the normative assessment (by 30 *per cent*) made by the Thirteenth Finance Commission (XIII FC) for the State and had also remained above (by 27 *per cent*) the State's own projections. The non-tax revenue constituted 4 *per cent* of the total revenue receipts which was higher than the projections made both by the XIII FC (by 52 *per cent*) and the State (by 66 *per cent*).

The tax compliance efforts appeared to have been enforced by the State Government as all the deficits had turned into surplus during the current year. The Government should maintain the same momentum to ensure that the Government of India releases all grants due to the State by timely action on all conditionalities that are pre-requisites to the release which would also increase the total receipts of the State.

Expenditure of the State Government

During 2011-12, the Revenue expenditure stood at ₹ 4,809.23 crore (77 *per cent* of the total expenditure) and grew by ₹ 449.75 crore over the previous year. In spite of the fact that capital expenditure during 2011-12 increased by ₹ 338.93 crore over the previous year, 39 projects on which an expenditure of ₹ 249.37 crore had been expended were still incomplete.

During 2011-12, the development expenditure (₹ 3,907.31 crore) increased by ₹ 628.63 crore over the previous year but was much below the Budget Estimate (₹ 4,356.57 crore) for 2011-12. The relative share of the revenue development expenditure was 43 *per cent* of the total expenditure while the share in respect of capital development expenditure was only 20 *per cent*. The expenditure pattern of the State, thus, revealed that as always there was an increasing pressure on revenue expenditure whereas in respect of capital expenditure during 2011-12, the percentage increase was only nominal.

The expenditure on non-plan salary component during 2011-12 was also significantly higher by ₹ 347.75 crore (around 23 *per cent*) than the assessment made by the XIII FC for the State (₹ 1,528.20 crore).

The high proportion of salaries to total revenue expenditure much beyond the assessment of the XIII FC may impact on the State's financial health as the State's own resources are meagre.

Fiscal Correction Path

During 2011-12, the State had witnessed a significant growth in revenue surplus which stood at ₹ 1,667.67 crore and the fiscal deficit turned into fiscal surplus during 2011-12, which stood at ₹ 258.62 crore. The State, however could not achieve the fiscal surplus target of 3.0 *per cent* of GSDP as prescribed in the TFRBM Act, 2005 for the year 2011-12, which stood at 1.31 *per cent* of GSDP.

Keeping in view the recommendations of the Thirteenth Finance Commission, the State should continue to maintain fiscal surplus in order to achieve the targets as fixed in the FRBM in the ensuing years.

Fiscal liabilities

The percentage of fiscal liabilities to GSDP during 2011-12 was 34.84, which was fractionally higher than the projection in the Fiscal Indicator (34.68 *per cent*) in the Medium Term Fiscal Policy Statement (MTFPS), but was less than the projection (44.90 *per cent*) made in the TFRBM Act. During 2011-12, interest receipts as percentage of outstanding loans and advances was 0.96 whereas interest paid by the Government as percentage to outstanding liabilities was 7.18.

Investment and Returns

Investment of Government money in Government Companies and Statutory Corporations is increasing year after year, but a meagre return of ₹ 25.95 crore from this investment had been received by the Government during 2011-12. Against the average rate of interest on Government borrowings of 8.41 *per cent*, the return on investment was only 2.71 *per cent* during 2011-12.

A performance-based system of accountability should be put in place in the Government Companies/Statutory Corporations so as to improve profitability and enhance efficiency in service. The Government should ensure better value for money in investments by identifying the Companies/Corporations which may yield low financial but high socio-economic returns and analyse whether it is justified to invest high cost borrowings in these Companies.

Financial Management and Budgetary Control

There was an overall saving of ₹ 1,834.26 crore and excess expenditure of ₹ 69.76 crore against 58 grants/appropriations during 2011-12. The excess expenditure of ₹ 1,331.15 crore over provision up to 2010-11 increased to ₹ 1,400.91 crore in 2011-12. This excess requires regularisation by the Legislature under Article 205 of the Constitution of India. A rush of expenditure was also observed towards the end of the year. In respect of six grants/appropriations, more than 50 *per cent* of the total expenditure during the year was incurred in the last month of the financial year in respect of Capital Section. The Abstract Contingent Bills were not adjusted for long periods and therefore, were fraught with the risk of mis-appropriation.

As per financial rules, the spending departments are required to surrender the anticipated savings to the Finance Department. The Department should follow more reliable mechanism in budgeting to avoid persistent savings or excess. A close and rigorous monitoring mechanism should be put in place by the DDOs to adjust the Abstract Contingent Bills within sixty days from the date of drawal of the amount as required under the extant Rules.

Financial Reporting

100 per cent reconciliation of the Government receipts and expenditure with that of expenditure booked in the books of Accountant General (Accounts and Entitlement) by the Controlling Officers during 2011-12 was indicative of good governance observed in the State.

However, the practice of non-furnishing of Utilisation Certificates in time against grants received, non-furnishing of detailed information about financial assistance received by various Institutions and non-submission of accounts in time indicates non-compliance with the financial rules. There were also delays in placement of Separate Audit Reports to Legislature and huge arrears in finalisation of accounts by the Autonomous Bodies/Authorities. There is a need to ensure that the audit reports of the Autonomous Bodies are placed in the legislature on time and submission of UCs within the prescribed time should be maintained by the recipients of grants. The cases of misappropriation and losses indicated inadequacy of control in the departments.

The practice of not furnishing Utilisation Certificates in time against grants received, not furnishing detailed information about financial assistance received by various Institutions and non-submission of accounts in time revealed non-compliance with the financial rules. There is a need to ensure that the audit reports of the Autonomous Bodies are placed in the legislature in time.

**CHAPTER 1: FINANCES OF THE STATE
GOVERNMENT**

Profile of Tripura

Tripura is a land-locked border State located in the south-west extreme of North East (NE) Region. The State is connected with the rest of the country by National Highway – 44, which runs through hilly terrain. The railway link to rest of the country is very poor as the metre gauge tracks connect the capital of the State to few parts of Assam, which also gets disrupted at times because of adverse weather conditions. Tripura has an area of about 10,491.69 sq. km with a population of about 36,71,032 (estimated population of 2011). The estimated per capita income of the State stood at ₹ 50,334.37 (**Appendix 1.1 D**) during 2011-12 which is lower than the all India average of ₹ 60,972. However, during 2011-12, Tripura had registered an annual growth rate of 14.18 *per cent* in respect of per capita income as against the All India growth rate of 14.33 *per cent*.

Economy of Tripura is basically agrarian and about 60.83 *per cent* of its population depends on agriculture for earning their livelihood. The contribution of agriculture and allied activities to Gross State Domestic Product (GSDP) is about 18.12 *per cent* at the terminal year of 11th plan period i.e., 2011-12. The land available for cultivation is relatively restricted. Terrain and forest cover area is such that only 27 *per cent* of geographical area is cultivable.

During 2011-12, unlike previous years the State had achieved fiscal surplus of ₹ 258.62 crore. The percentage of increase in own-tax revenue during 2011-12 was much higher (37.87 *per cent*) as compared to previous year. The non-tax revenue also registered a significant improvement of 62.55 *per cent* as compared to 2010-11.

This chapter provides a broad perspective of the finances of the Government of Tripura during the current year and analyses critical changes in the major fiscal aggregates relative to the previous year keeping in view the overall trends during the last five years.

1.1 Summary of Current Year's Fiscal Transactions

Table 1.1 presents the summary of the State Government's fiscal transactions during the current year (2011-12) *vis-à-vis* the previous year while **Appendix 1.2** provides details of receipts and disbursements as well as overall fiscal position during the current year *vis-a-vis* the previous year.

Table 1.1: Summary of the Current Year's Operations

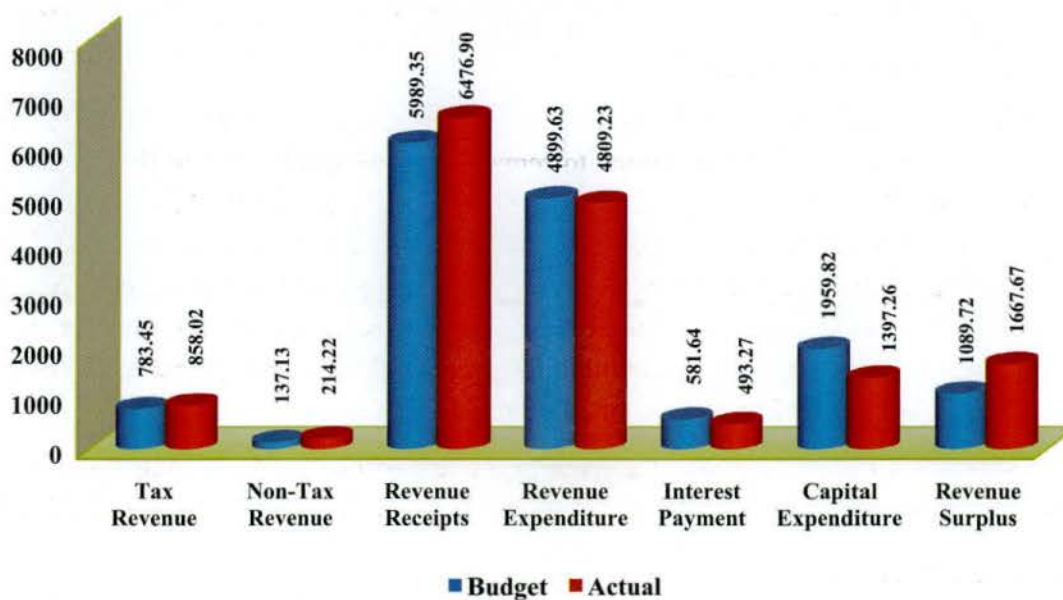
(Rupees in crore)

2010-11	Receipts	2011-12	2010-11	Disbursements	2011-12		
Section A: Revenue							
5168.60	I. Revenue Receipts	6476.90	4359.48	I. Revenue Expenditure	Non-Plan	Plan	Total
622.34	Tax Revenue	858.02	1912.18	General Services	3747.31	1061.92	4809.23
131.79	Non-tax Revenue	214.22	1667.33	Social Services	2017.56	15.20	2032.76
1122.36	Share of Union taxes / duties	1307.56	678.55	Economic Services	1108.15	820.91	1929.06
3292.11	Grants from Government of India	4097.10	101.42	Grants-in-aid / contribution	518.10	225.81	743.91
Section B: Capital							
-	II. Miscellaneous Capital Receipts	-	1058.33	II. Capital outlay	76.12	1321.14	1397.26
2.80	III. Recoveries of Loans and Advances	2.10	0.96	III. Loans and Advances disbursed	13.89	-	13.89
555.91	IV. Public Debt receipts	417.88	205.70	IV. Repayment of Public Debt	217.52	-	217.52
-	V. Contingency Fund	-	-	V. Contingency Fund	-	-	-
1859.71	VI. Public Account receipts	2083.38	1608.36	VI. Public Account disbursements	1860.69	-	1860.56
485.36	Opening balance	839.55	839.55	Closing balance	-	-	1521.35
8072.38	Total	9819.81	8072.38	Total			9819.81

A detailed explanation of the current year's operations is given in the succeeding paragraphs.

Chart 1.1 presents the budget estimates and actuals in respect of the key fiscal parameters during 2011-12.

Chart 1.1: Selected Fiscal Parameters, Budget estimates vis-a-vis Actuals (Rupees in crore)



The chart above shows that during 2011-12 there was a considerable achievement in collection of revenue receipts which had exceeded the budget estimate by 8.14 *per cent*. There were savings in revenue expenditure by 1.85 *per cent* and capital expenditure by 28.70 *per cent* over the budget estimates and the revenue surplus exceeded the budget estimates of 2011-12 by 53.04 *per cent*.

1.2 Tripura Fiscal Responsibility and Budget Management (FRBM) Act, 2005

As per recommendations of the Twelfth Finance Commission, the Tripura Fiscal Responsibility and Budget Management (TFRBM) Act, 2005 was enacted which required preparation of Medium Term Fiscal Policy Statement (MTFPS) alongwith other documents¹ for being placed in the Assembly during the Budget Session. The Thirteenth Finance Commission recommended that every State needs to amend the FRBM Act and work out a fiscal reform path to make credible progress towards fiscal consolidation. Accordingly, Tripura had amended the TFRBM Act and had revised the MTFPS targets since 2010-11.

The performance of the State during 2011-12 *vis-a-vis* the fiscal targets fixed for selected variables laid down in Tripura Fiscal Responsibility and Budget Management (TFRBM) Act, 2005 is given in **Table 1.2**.

Table 1.2: Trends in major fiscal variations *vis-à-vis* projections for 2011-12

Fiscal Parameters	Targets as prescribed in TFRBM Act	Projections made by State Government in MTFPS*	Actual
Revenue surplus	Strive to remain revenue surplus during the entire award period	21.47 <i>per cent</i> of Revenue Receipts	25.75 <i>per cent</i> of Revenue Receipts
Fiscal Deficit (-) / surplus (+) <i>per cent</i> of GSDP	3.0 <i>per cent</i>	(-) 1.98 <i>per cent</i>	(+) 1.31 <i>per cent</i>
Consolidated debt <i>per cent</i> of GSDP	44.90 <i>per cent</i>	34.68 <i>per cent</i>	34.84 <i>per cent</i>

* Medium Term Fiscal Policy Statement.

During 2011-12, the State had achieved two out of three targets fixed in the TFRBM Act. Like previous years, the State had maintained to remain revenue surplus during the current year as well, which was 25.75 *per cent* of total revenue receipts as against the MTFPS target of 21.47 *per cent*. The State Government had not been able to reach the fiscal surplus-GSDP ratio of 3.0 *per cent* as targeted in the FRBM Act, but as regards MTFPS fiscal deficit target of 1.98 *per cent* the State had rather maintained fiscal surplus which stood at 1.31 *per cent*. The debt-GSDP ratio had also been maintained within the target of 44.90 *per cent* prescribed in TFRBM but was higher than the MTFPS target of 34.68 *per cent*.

The improvement in achievements *vis-à-vis* targets prescribed by the TFRBM Act as well as MTFPS were mainly due to increase in total revenue receipts by 25 *per cent* in 2011-12 as

¹ Macroeconomic Framework Statement, Fiscal Policy Strategy Statement and eight Disclosures to be filled up in respective forms.

compared to 17 per cent during 2010-11. Another prime factor for such improvement was that with considerable increase in the quantum of GSDP during 2011-12, the consolidated debt had increased modestly by just 6.36 per cent.

During 2011-12, a significant improvement in terms of maintaining a good fiscal discipline was noticed as the fiscal deficit of 2010-11 (₹ 247.37 crore) had been reversed to a fiscal surplus of ₹ 258.62 crore. The State Government should strive to maintain fiscal surplus all throughout the XIII FC period which in turn would minimise the chances of being dependent on further market borrowings.

The Thirteenth Finance Commission had recommended growth of Tax and Non-Tax Revenue during 2011-12. The targets fixed by XIII Finance Commissions (FC) *vis-à-vis* the actuals are given below:

Table 1.3: XIII FC recommendations *vis-à-vis* the actual in respect of own-tax and non-tax revenue

Sectors	XIII FC Recommendations	Actuals	(₹ in crore)
			Excess (percentage)
Tax revenue	662.50	858.02	195.52 (30)
Non-Tax revenue	141.37	214.22	72.85 (52)
Total:	803.87	1,072.24	268.37 (33)

Source: Thirteenth Finance Commission Report and Finance Accounts 2011-12.

The State had successfully been able to achieve the target fixed by the XIII Finance Commission in respect of both tax and non-tax revenue during 2011-12, and the actuals were higher than that of the targets by 30 per cent in respect of own tax and 52 per cent in non-tax revenue.

The Thirteenth Finance Commission had recommended certain yardsticks in non-plan revenue expenditure during 2011-12. The actuals *vis-à-vis* targets are given below:

Table 1.4: XIII FC recommendations *vis-à-vis* actuals in respect of non-plan revenue expenditure

Sectors	XIII FC Recommendations		Actuals
	2011-12		
	2011-12		2011-12
Salary	1,528.20		1,875.95
Interest payment	491.49		493.27
Pension	500.73		730.03
Other General Services	103.55		51.63
Social Services	77.79		244.77
Economic Services	167.36		239.02
Assignments to Local Bodies	90.98		112.64
Total	2,960.10		3,747.31

Source: Thirteenth Finance Commission Report and Finance Accounts 2011-12.

The above table shows that during 2011-12, except expenditure incurred on other General services, the actual expenditure on all the components of NPRES was much higher than the projection made by the XIII FC during the period. The total NPRES was, however, within the revised budget estimates of ₹ 3,823.20 crore made by the State Government during the period.

1.3 Resources of the State

1.3.1 Resources of the State as per Annual Finance Accounts

Revenue² and Capital³ are the two classifications of receipts that constitute the main resources of the State Government. **Chart 1.2** below depicts the trends in various components of the receipts of the State during 2007-12 while **Chart 1.3** depicts the composition of resources of the State during the current year.

Chart 1.2: Trends in Aggregate Receipts
(Rupees in crore)

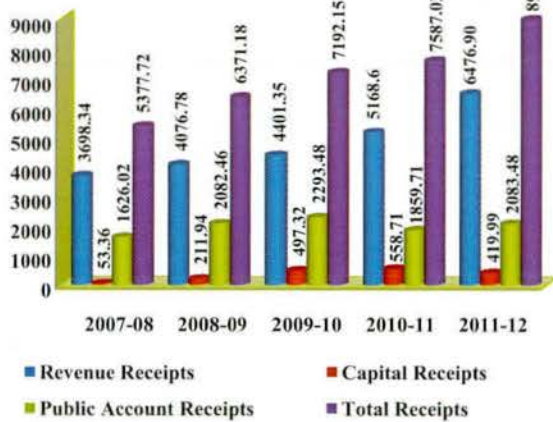
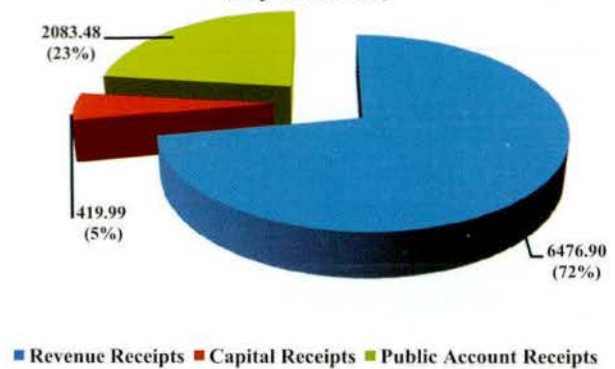


Chart 1.3: Composition of Aggregate Receipts
(Rupees in crore)



➤ Total Revenue Receipts of the State increased by 75.13 per cent from ₹ 3,698.34 crore in 2007-08 to ₹ 6,476.90 crore in 2011-12. Tax revenue increased from 10 per cent (2007-08) to 13 per cent (2011-12) of the total revenue receipts whereas as regards non-tax revenue to total Revenue Receipts the percentage remained constant at 3 per cent in 2011-12 as in 2007-08. State's share of Union taxes and duties increased from 18 per cent (2007-08) to 20 per cent (2011-12) of the total Revenue receipts.

State's Share of Union taxes and duties

The State's share of Union taxes and duties during 2011-12 was ₹ 1,307.56 crore as compared to ₹ 1,122.36 crore (16.50 per cent increase) in 2010-11. These receipts were even higher than what was anticipated in the revised estimates (₹ 1,230.00 crore).

² Revenue receipts consist of tax revenue, non-tax revenue, State's share of Union taxes and duties and grants-in-aid from the Government of India (GOI).

³ Capital receipts comprise miscellaneous capital receipts such as, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GOI as well as accruals from Public Account.

Grants-in-aid

Grants-in-aid from Centre to the State, a discretionary component of central transfers, is considered to be an integral element of the revenue receipts of the State. The grants-in-aid increased every year in absolute terms, but as a percentage to total revenue receipts there had been a declining trend over the last five years. While the percentage was 69 in 2007-08, it slowly came down to 63 in 2011-12. The table below shows the composition of the grants-in-aid and its trend over the last five years:

Table 1.5: Trends in Grants-in-aid from the GOI during 2007-12

	(₹ in crore)				
	2007-08	2008-09	2009-10	2010-11	2011-12
Non plan grants	1,269.61	1,319.36	1,289.09	1,195.43	1,230.57
Grants for State Plan Schemes	1,041.18	1,203.48	1,377.64	1,745.48	2,450.06
Grants for Central Plan Schemes	26.06	30.49	32.56	29.29	46.79
Grants for Centrally Sponsored Plan Schemes	192.53	200.50	266.26	279.81	312.25
Grants for Special Plan Schemes	32.23	44.89	77.05	42.10	57.43
Total :	2,561.61	2,798.72	3,042.60	3,292.11	4,097.10
Percentage of Revenue Receipts:	69	69	69	64	63

The XIII FC recommended that the Calamity Relief Fund should be merged into the State Disaster Response Fund (SDRF) and contribution to the SDRF should be shared between the Centre and the State in the ratio of 90:10 for special category states.

During 2011-12, the State Government received non-plan grants amounting to ₹ 1,230.57 crore which included ₹ 27.94 crore on account of SDRF. The State Government transferred an amount of ₹ 40.87 crore towards the SDRF under Public Account and booked the same as non-plan revenue expenditure. During 2011-12, the total funds available for SDRF under General and other Reserve funds was ₹ 128.56 crore (which included the spillover balance of ₹ 62.88 crore of 2010-11), of which only ₹ 30.30 crore was spent during the year leaving an unspent balance of ₹ 98.26 crore at the end of the year.

1.3.2 Funds Transferred to State Implementing Agencies outside the State Budget

The Central Government has been transferring a sizeable quantum of funds directly to the State Implementing Agencies⁴ for the implementation of major schemes/programmes in social and economic sectors critical for the human and social development of population. During 2011-12, the Government of India had transferred an approximate amount of ₹ 1,753.28 crore directly to the Implementing Agencies (detailed in **Appendix 1.3**). Significant amounts released for major programmes/schemes are detailed in **Table 1.6**.

⁴ State Implementing Agency includes any Organisation/Institution including Non-Governmental Organisation which is authorised by the State Government to receive the funds from the Government of India for implementing a specific programme in the State.

Table 1.6: Funds Transferred Directly to State Implementing Agencies

(₹ in crore)

Sl. No.	Name of the Programme / Scheme	Name of the Implementing Agency in the State	Total funds released by the Government of India during	
			2010-11	2011-12
1.	Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREG).	Project Directors, DRDA, South, West, North and Dhalai Districts, Tripura	382.61	959.32
2.	Grants for creation of Capital Assets	Tripura Rural Roads Development Agency	0	234.79
3.	Sarva Shiksha Abhiyan (SSA)	SSA Rajya Mission, Tripura	171.21	174.94
4.	Rural Housing (IAY)	Project Directors, DRDA, Dhalai, North, West and South Tripura Districts	98.77	115.31
5.	National Rural Drinking Water Programme	State Water and Sanitation Mission (SWSM), Tripura, Agartala	74.66	83.86
6.	National Rural Health Mission (NRHM)	State Health and Family Welfare Society, Tripura	56.75	46.27
7.	AAJEEVIKA	Project Directors, DRDA, Dhalai, North, West and South Tripura Districts	0	22.52
8.	Integrated Watershed Management Programme (IWMP)	State Level Nodal Agency, Agriculture	8.16	18.17
9.	Renewable Energy in Urban and Industrial Sectors	Tripura Tourism Development Corporation Limited	0	11.73
10.	National Afforestation Programme and Eco Development Board	State Forest Development Agency, Tripura	9.20	10.44
Total			801.36	1,677.35

Source: 'Central Plan Scheme Monitoring System' portal in Controller General of Accounts' website.

Above table shows that an amount of ₹ 1,677.35 crore (95.67 per cent of total funds transferred) was given to the State Implementing Agencies directly by GOI for implementation of the programmes involving more than rupees ten crore in each scheme during the year 2011-12. Out of ₹ 1,677.35 crore, ₹ 959.32 crore (57.19 per cent) was released towards MGNREG Scheme which increased by 151 per cent over the previous year and ₹ 115.31 crore (6.87 per cent) was released towards Rural Housing (IAY) scheme (increased by about 17 per cent) while funds released towards the NRDWP registered 12 per cent increase during the same period. With the transfer of an approximate amount of ₹ 1,753.28 crore directly by GOI to the State Implementing Agencies, the total availability of State resources during 2011-12 had increased from ₹ 8,980.37 crore to ₹ 10,733.65 crore.

In order to analyse how these funds were being transferred and utilised for the purposes for which they are sanctioned, a test check of one scheme viz., Mahatma Gandhi National Rural Employment Guarantee Scheme was taken up which revealed the following:

➤ Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)

According to the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) 2005, every State, by notification, shall formulate a State Rural Employment Guarantee Scheme (REGS), which should conform to the minimum features specified under the Act. In exercise of the powers conferred by the Act, the State Government notified the Tripura Rural Employment Guarantee Scheme, 2006 and the Tripura Rural employment Guarantee Rules,

2006 on 16 January 2006. After notification, the MGNREGS was introduced in Dhalai District in 2006-07 (Phase-I), South and West Tripura in 2007-08 (Phase-II) and North Tripura in 2008-09 (Phase-III), thereby covering the entire State. The main objective of the Scheme was to enhance livelihood security in rural areas by providing at least 100 days of guaranteed wage employment. The other objectives were to generate productive assets, protect the environment, empower rural women, reduce rural-urban migration and foster social equity, among others. The State Government designated (13 February 2008) the Principal Secretary/Secretary of the Rural Development Department as the State Rural Employment Guarantee Commissioner (SREGC) to ensure that all activities required to fulfill the objectives of the NREG Act were carried out in the State. At the district level, District Magistrates and Collectors were designated as District Programme Co-ordinators (DPC), who functioned as the nodal officers. The Block Development Officers at block level functioned as Programme Officers (POs) while Panchayat Secretaries/Gram Rozgar Sahayaks (GRS) were made responsible at Gram Panchayat (GP) level for implementation of the Scheme.

The table below shows the total funds inflow and outflow in respect of the components of the MGNREGS during 2011-12:

Table 1.7: Status of funds received *vis-à-vis* expenditure during 2011-12 under MGNREGS.

Opening Balance as on 01-04-2011	Funds released by		Misc. Receipts	Total funds available	Expenditure upto 31 March 2012	Unspent Balance
	GOI	State				
7.26	959.32	35.43	6.69	1,008.70	945.59	63.11

Source: Departmental records.

Scrutiny of records revealed that during 2011-12, ₹ 959.32 crore was released by the GOI and the State Government released ₹ 35.43 crore. As per guidelines, the State share of funds corresponding to the Central share were to be released within 15 days of release of the Central share, whereas the State share was released mostly on piecemeal basis without correlation to the Central share.

At the end of 2011-12, the State could spend ₹ 945.59 crore (93.74 per cent) out of the total available funds of ₹ 1,008.70 crore (taking into account the Central and State share of ₹ 994.75 crore, previous year's spill over funds of ₹ 7.26 crore and miscellaneous receipts of ₹ 6.69 crore), leaving behind ₹ 63.11 crore unspent.

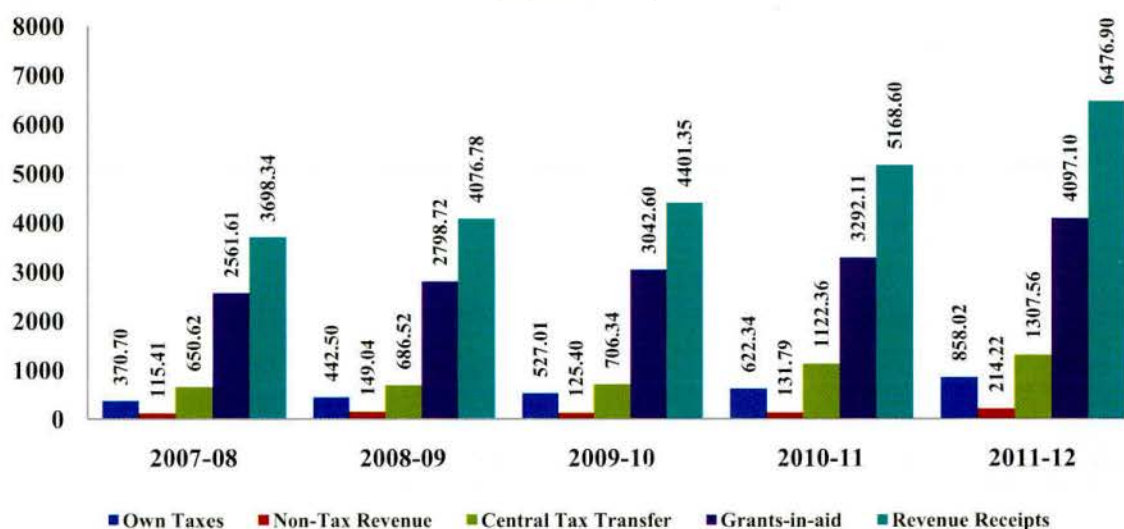
The State Government while accepting delays in release of State share stated (August 2012) that State share was being released on need basis and in some cases the State share was even released in advance.

According to the operational guidelines of MGNREGS 2008, the State Government, may by notification, establish a fund to be called the State Employment Guarantee Fund (SEGF). The SEGF was not operationalised till 2011-12 and the same was stated to be made operational from 2012-13. The delay in operationalisation posed difficulties in effective funds management.

1.4 Revenue Receipts

Statement-11 of the Finance Accounts details the revenue receipts of the Government. The revenue receipts of the State consist of its own tax and non-tax revenues, State share of central taxes and grants-in-aid from GOI. The trend and composition of revenue receipts over the period 2007-12 are presented in **Appendix 1.4** and **Chart 1.4**.

Chart 1.4: Trends in Revenue Receipts
(Rupees in crore)



The growth rate of total Revenue Receipts for the current year was *25.31 per cent* as compared to the rate of *17.43 per cent* in 2010-11.

The trends in revenue receipts relative to GSDP are presented in **Table 1.8**.

Table 1.8: Trends in Revenue Receipts relative to GSDP

	2007-08	2008-09	2009-10	2010-11	2011-12
Revenue Receipts (RR) (Rupees in crore)	3,698.34	4,076.78	4,401.35	5,168.60	6,476.90
Rate of growth of Revenue Receipts (per cent)	10.95	10.23	7.96	17.43	25.31
Revenue Receipts / GSDP (per cent)	31.35	31.11	30.14	31.66	32.83
Buoyancy Ratio ⁵					
State's Own Tax Buoyancy with respect to GSDP	1.05	1.75	1.67	1.53	2.81

The State's Own Tax Buoyancy with respect to GSDP showed an uneven trend during 2007-08 to 2010-11, and during 2011-12 the buoyancy ratio rose to 2.81. This improvement in 2011-12 was indicative of a healthy fiscal consolidation in Tripura as more the buoyancy of State's Own Tax to GSDP, more it adds to the State's economic health. During 2011-12, the rate of growth of revenue receipts had increased to *25 per cent* from *17 per cent* during 2010-11. The ratio of revenue receipts to GSDP had increased from *31.66 per cent* in 2010-11 to

⁵ Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, State's own receipts buoyancy ratio with reference to its GSDP at 0.60 implies that revenue receipts tend to increase by 0.60 percentage points, if the GSDP increases by one *per cent*.

32.83 per cent in 2011-12. The current growth rate of GSDP (13.48 per cent) was higher than that of the previous year (11.80 per cent). The growth of GSDP during 2011-12 was due to growth in sectors like Agriculture, Industries and Services by 7.19 per cent, 18.18 per cent and 13.51 per cent respectively.

1.4.1 State's Own Resources

The State's share in central taxes and grants-in-aid are determined on the basis of recommendations of the Finance Commission. The State's performance in mobilisation of additional resources should be assessed in terms of its own resources comprising of revenue from its own tax and non-tax sources. The gross collection in respect of major taxes and duties and non-tax revenue and their percentage during the years 2007-12 are presented in **Appendix 1.4**.

(a) Tax Revenue

The tax revenue during 2011-12 increased by 37.87 per cent from ₹ 622.34 crore in 2010-11 to ₹ 858.02 crore in 2011-12. The increase in the revenue was mainly under the heads of major taxes viz. VAT (50 per cent), State Excise (10 per cent), Stamps and Registration Fees (27 per cent) and Taxes on Vehicles (15 per cent) as shown in the table below:

Table 1.9: Sector-wise Component of tax revenue for the year 2007-12

Name of Component	Year				2011-12		
	2007-08	2008-09	2009-10	2010-11	Budget (Revised Estimate)	Actuals	Variation in Actuals vis-a-vis Budget Estimate (in percentage)
Taxes on Sales, Trade etc./VAT	264.98	314.79	374.93	444.93	600.00	666.32	(+) 10
State Excise	38.50	48.28	61.09	85.85	90.00	94.68	(+) 5
Taxes on vehicles	23.20	29.82	37.14	21.91	23.57	25.18	(+) 6
Stamps and Registration fees	14.98	17.03	18.15	24.23	19.97	30.73	(+) 35
Land Revenue	2.97	5.55	5.55	15.25	15.82	9.33	(-) 41
Other taxes on commodities and Services	2.17	0.84	0.95	0.91	0.72	1.42	(+) 49
Taxes on Agricultural Income	0.11	0.18	0.01	0.01	0.01	0.04	(+) 0.75
Taxes and duties on electricity	0.01	0.02	0.02	0.03	0.03	0.05	(+) 0.40
Taxes on Professions, Trades, Callings and Employment	23.78	25.99	29.17	29.22	31.50	30.27	(-) 1
Total :	370.70	442.50	527.01	622.34	781.62	858.02	(+) 10

During 2011-12, the variation between the budget estimates (₹ 783.45 crore) and the actual receipts of tax revenue was 9 per cent and the revised estimates (₹ 781.62 crore) scaled these projections marginally down resulting in a variation of about 10 per cent. The Own Tax revenue (OTR) of the State remained higher than the normative assessment made by the Thirteenth Finance Commission for the State for 2011-12 (₹ 662.50 crore), and even remained much higher than the State's own projection in BE 2011-12 (₹ 783.45 crore).

The growth rate of own tax revenue for the current year was 37.87 per cent as compared to the rate of 18.09 per cent in 2010-11.

(b) Non-tax Revenue

The non-tax revenue increased remarkably by 62.55 per cent from ₹ 131.79 crore in 2010-11 to ₹ 214.22 crore in 2011-12 mainly on account of improvement in Non-tax Revenue collection under the heads of Interest Receipts (117 per cent), Industries (30 per cent), Police (51 per cent) etc. The excess variation between the actuals and the budget estimates during 2011-12 in respect of non-tax revenue was 32.15 per cent. The improvement was noticed mainly in the Economic Services and the Interest receipts and dividends etc, which exceeded the budget estimates by 22 and 191 per cent respectively.

Table 1.10: Composition of non-tax revenue

Name of Component	Year				2011-12		Percentage of variation
	2007-08	2008-09	2009-10	2010-11	Revised Budget Estimate	Actuals	
General Services	25.71	53.32	62.35	50.75	69.89	64.35	(-) 7.93
Social Services	6.91	9.06	9.47	8.60	14.71	10.82	(-) 26.44
Economic Services	23.60	23.72	25.70	49.07	51.15	62.44	22.09
Interest receipts and dividends etc.	59.19	62.93	27.88	23.37	26.35	76.61	190.74
Fiscal Services	-	0.01	-	-	-	-	-
Total :	115.41	149.04	125.40	131.79	162.10	214.22	32.15

The State Government had successfully achieved the target of non-tax revenue (NTR) as prescribed by XIII Finance Commission (₹ 141.37 crore) and also the Budget Estimate. (₹ 137.10 crore). The growth rate of non-tax revenue for the current year was 62.55 per cent as compared to the growth rate of 5.10 per cent in 2010-11, which was indicative of a significant improvement during 2011-12.

1.4.2 Cost recovery of services

Article 3 (b) of the Tripura Fiscal Responsibility and Budget Management (TFRBM) Act, 2005 envisaged pursuance of policies to raise non-tax revenue by increase in cost recovery of operations and maintenance expenses of selected services. The status of cost recovery of different services is shown in the table below:

Table 1.11: Cost recovery from Socio-economic Services during 2011-12

Name of Services	2010-11			2011-12		
	Non-tax revenue receipts	Non-plan revenue expenditure	Cost recovery (percentage)	Non-tax revenue receipts	Non-plan revenue expenditure	Cost recovery (percentage)
Education, Sports, Art and Culture	1.27	777.02	0.16	2.06	804.23	0.26
Public Health and Family Welfare	4.06	112.12	3.62	5.14	115.61	4.45
Water Supply and Sanitation etc.	1.21	21.77	0.06	1.26	64.07	1.97
Irrigation	0.08	45.53	0.18	0.08	35.83	0.22

It can be seen from the above that the cost recovery (ratio of NTR to NPRES) of some selected services had improved and substantially increased on account of Public Health and Family Welfare as compared to the previous year.

1.4.3 Cost of collection

The gross collection in respect of major revenue receipts, expenditure incurred on collection and the percentage of such expenditure to gross collection during the last three years (2009-10 to 2011-12) alongwith relevant all India average percentage of expenditure on collection to gross collection for 2010-11 are mentioned in **Table 1.13**.

Table 1.12: Expenditure on collection vis-à-vis percentage to gross collection

(₹ in crore)					
Heads of Revenue	Year	Gross collection	Expenditure on collection	Percentage of collection	All India average percentage for 2010-11 (in percentage)
Sales Tax / VAT	2009-10	374.93	5.19	1.38	0.75
	2010-11	444.93	5.74	1.29	
	2011-12	666.32	7.84	1.18	
State Excise	2009-10	61.09	1.62	2.65	3.05
	2010-11	85.85	1.44	1.68	
	2011-12	94.68	1.41	1.49	
Stamps and Registration Fees	2009-10	18.15	1.80	9.92	1.60
	2010-11	24.23	1.32	5.45	
	2011-12	30.73	1.91	6.22	
Taxes on vehicles	2009-10	37.14	1.60	4.31	3.71
	2010-11	21.92	1.55	7.07	
	2011-12	25.18	1.37	5.44	

The table above indicates that the percentage of expenditure on collection in respect of all the components of State's Own Tax revenue except State Excise was higher than the All India Average cost of collection in all the last three years.

- The percentage of collection in respect of Stamps and Registration Fees was slightly higher than the previous year by 0.77 per cent during 2011-12, and also had exceeded the all Indian average collection by over 4 per cent.
- Though the percentage of cost of collection on Taxes on Vehicles had decreased by 1.63 per cent over the previous year, it was higher during 2011-12 by 1.73 per cent when compared to All India Average Cost of Collection.

1.4.4 Loss of Revenue due to Evasion of Taxes, Write Off / Waivers and Refunds

As on 31 March 2012, 2156 cases of Sales Tax evasion were detected, out of which assessments/investigations were completed and demands raised in respect of 1429 cases involving ₹ 1.96 crore including penalty as reported (July 2012) by the Commissioner of Taxes, leaving 727 cases unresolved.

There were 2 cases pertaining to Sales Tax which were written off during 2011-12 involving an amount of ₹ 6.61 lakh. In addition to three refund cases involving ₹ 0.74 lakh that were outstanding at the end of the previous year, one new refund claim amounting to ₹ 1.24 lakh was received during 2011-12.

Test check of the records of Sales tax, State excise, Motor vehicles, Stamps and registration fees, other tax receipts, forest receipts conducted during 2011-12 revealed under assessment / short levy/loss of revenue/suspected misappropriation amounting to ₹ 12.59 crore in 29 cases.

1.4.5 Revenue Arrears

As of March 2012, the collection of Sales Tax was in arrears amounting to ₹ 26.32 crore out of which, ₹ 2.38 crore was in arrears for more than five years as per information furnished by the Commissioner of Taxes (July 2012).

1.5 Application of Resources

The analysis of the allocation of expenditure at the State Government level assumes significance since major expenditure responsibilities are entrusted with them. Within the framework of fiscal responsibility legislations, there are budgetary constraints in raising the public expenditure financed by deficit or borrowings. It is therefore, important to ensure that the ongoing fiscal correction and consolidation process at the State level is not at the cost of expenditure, especially expenditure directed towards development and social sectors.

1.5.1 Growth and Composition of Expenditure

Chart 1.5 presents the trends in total expenditure over a period of five years (2007-12) and its composition both in terms of ‘classification of expenditure’ and ‘expenditure by activities’ is depicted respectively in **Charts 1.6** and **1.7**.

Chart 1.5: Trends in various components of Total Expenditure during 2011-12
(Rupees in crore)

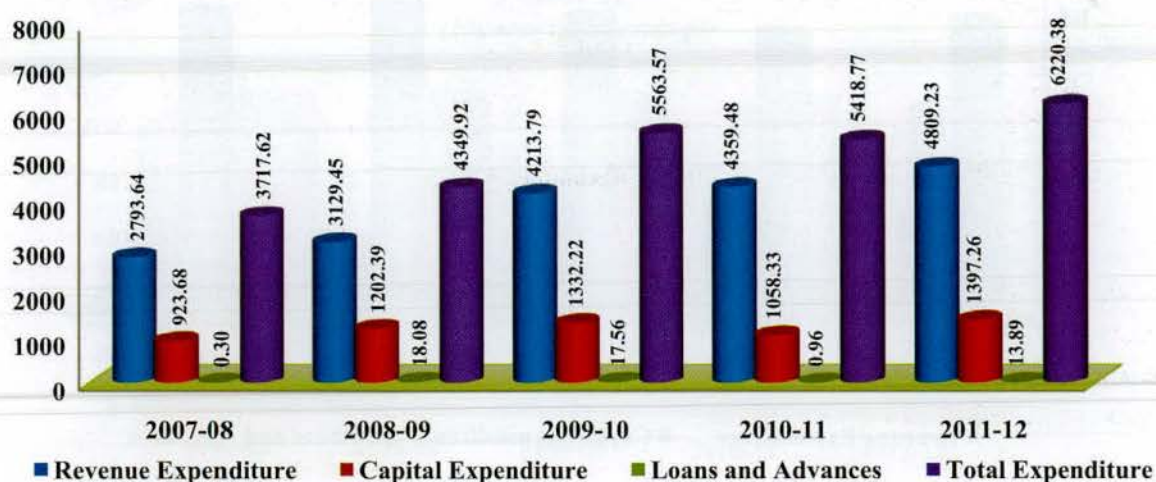


Chart 1.5 shows that during 2011-12 the total expenditure of the State increased by 14.79 per cent over 2010-11. The capital expenditure as percentage of total expenditure had increased from 19.53 per cent in 2010-11 to 22.46 per cent in 2011-12 (**Chart 1.6**). The absolute figure

of capital expenditure had also increased by 32.02 *per cent* over 2010-11. Loans and Advances disbursed by the State Government had also increased by ₹ 12.93 crore over 2010-11. The improvement in the amount disbursed as loans and advances during 2011-12 was attributed mainly to the Power Sector, where loans and advances disbursed was ₹ 10.00 crore as compared to nil during 2010-11.

In Article 3 (c) of TFRBM Act, 2005, it was envisaged that the State Government shall lay down norms for prioritisation of Capital expenditure and pursue expenditure policies that would provide impetus for economic growth, poverty reduction and improvement in human welfare.

The budget speech 2011-12 of the Finance Minister, Government of Tripura had reiterated upon improvement of the standard and quality of living with particular focus on the disadvantaged and economically backward sections of the society, better education, child and mother care, housing, drinking water, urban basic services etc. Having said that, a comparative study of the plan and non-plan expenditure during 2011-12 with reference to the past years showed that while the ratio of plan expenditure to total expenditure increased from 38 *per cent* in 2007-08 to 41 *per cent* in 2008-09, the ratio started declining from 37 *per cent* in 2009-10 to 35 *per cent* in 2010-11 and then increased to 38 *per cent* in 2011-12, indicating that the State Government had not been able to increase the expenditure under plan sectors due to corresponding increase in expenditure in the non-plan sectors.

Chart 1.6: Total expenditure - Trends in share of its components
(Figures in percentage)

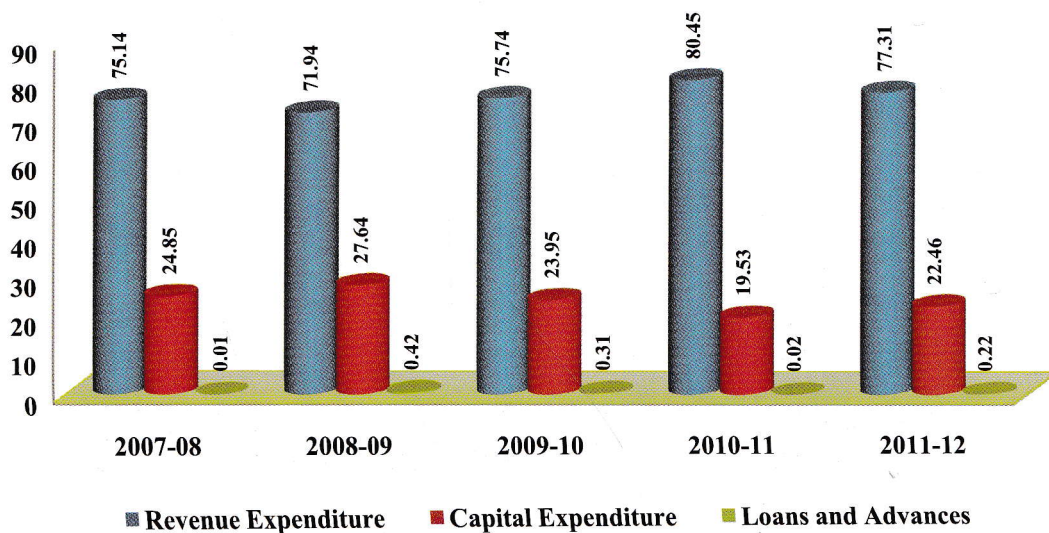


Chart 1.6 above shows that as a percentage of total expenditure, revenue expenditure was 77 *per cent*, of which non-plan revenue expenditure was a major component (about 78 *per cent* during the year 2011-12. Only 22 *per cent* of total revenue expenditure was on PRE. The trends in composition of revenue expenditure (both plan and non-plan) during 2007-12 are

depicted in the table below:

Table 1.13: Trends in Composition of revenue expenditure (Non-plan and Plan) during 2007-12

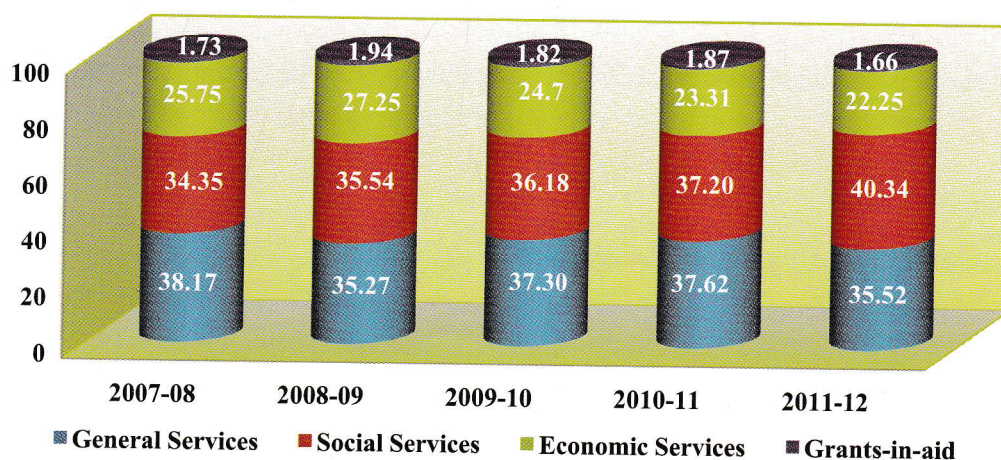
	2007-08	2008-09	2009-10	2010-11	2011-12
	(₹ in crore)				
Non-plan	2217.25 (79)	2474.47 (79)	3417.16 (81)	3479.71 (80)	3747.31 (78)
Plan	576.39 (21)	654.98 (21)	796.63 (19)	879.77 (20)	1061.92 (22)
Total	2793.64	3129.45	4213.79	4359.48	4809.23

Figures in bracket indicate percentage.

The non-plan revenue expenditure (₹ 3,747.31 crore) was higher than the XIII FC projection (₹ 2,960.10 crore) for the current year. Despite the increase in the amount over the years, the percentage of PRE to total expenditure fluctuated between 19 and 22 per cent during the period 2007-12. The State could reduce the NPRE and increase the PRE by just two per cent in 2011-12 over the previous year. The ratio of revenue expenditure to total expenditure was on an increasing trend from 72 per cent in 2008-98 to 80 per cent in 2010-11 (Chart 1.6), but had decreased to 77 per cent in 2011-12.

The trends in composition of total expenditure by activities as depicted in Chart 1.7 show that the share of General Services ranged between 38 and 36 per cent during the last five years and the share of social services increased gradually from 34.35 per cent in 2007-08 to 40.34 per cent in 2011-12. The economic services, however, showed a declining trend and the share was 22.25 per cent in 2011-12 as compared to 23.31 per cent in 2010-11 and 25.75 per cent in 2007-08.

Chart 1.7: Trends in composition of total expenditure by activities during 2007-12
(Figures in percentage)



- During 2011-12, the expenditure on General, Social and Economic Sectors increased to ₹ 2,209.49 crore, ₹ 2,509.22 crore and ₹ 1,384.28 crore i.e. by 8.39 per cent, 24.48 per cent and 9.68 per cent respectively over the previous year.

- The combined revenue expenditure under both plan and non-plan (Plan: ₹ 1,046.72 crore; Non-plan: ₹ 1626.25 crore) during 2011-12 in respect of Social and Economic Services increased by 14 *per cent* as compared to 2010-11.
- The non-plan revenue expenditure on Social and Economic Service sectors during 2011-12 were ₹ 1,108.15 crore and ₹ 518.10 crore respectively.

Revenue expenditure on some of the components in Social and Economic Sectors in 2010-11 and 2011-12 are given below:

Table 1.14: Actual Revenue Expenditure on different components during 2010-11 and 2011-12

Name of Component	Actuals	
	2010-11	2011-12
Food Subsidies	11.07	12.62
General Education	812.62	861.79
Medical, Public Health and Family Welfare	202.85	220.83
Maintenance Expenditure for Major and Medium Irrigation	NA	NA
Maintenance Expenditure for Minor Irrigation	1.45	1.38

Source: Finance Accounts 2010-11 and 2011-12.

During 2011-12, the actual expenditure incurred under General Education, Food Subsidies and Medical, Public Health and Family Welfare were higher by 6 *per cent*, 14 *per cent* and 9 *per cent* respectively over the actuals of 2010-11.

1.5.2 Committed Expenditure

The committed expenditure of the State Government mainly consists of interest payments, expenditure on salaries and wages, pension and subsidies. **Chart 1.8** presents the trends in the expenditure on these components during 2009-12.

The committed expenditure (i.e. interest payments, pensions, salaries and subsidies) of the State Government increased from ₹ 3,256.31 crore in 2010-11 to ₹ 3,425.68 crore in 2011-12. The overall percentage of committed expenditure in non-plan revenue expenditure was 91 *per cent* in 2011-12 as compared to 94 *per cent* in the previous year. The committed expenditure constituted 53 *per cent* of the total revenue receipts.

The committed expenditure for the State projected by the XIII FC was ₹ 2,520.42 crore for 2011-12 whereas the actual expenditure was ₹ 3,425.68 crore. This was higher by 35.92 *per cent* than the projections by the FC.

**Chart 1.8: Components and its Share of Committed Expenditure in Non-plan Revenue Expenditure
(In percentage)**



(a) Salary and wage expenditure

Salaries and wages during 2011-12 accounted for 34 *per cent* of the revenue receipts of the State during the year. Salaries and wages increased by 2 *per cent* from ₹ 2,143.15 crore in 2010-11 to ₹ 2,189.77 crore in 2011-12 and also exceeded the revised estimate for 2011-12 (₹ 2,094.72 crore). Expenditure on salaries under non-plan head during 2011-12 increased by ₹ 24.40 crore (1.32 *per cent*) over the previous year whereas this expenditure on plan head increased by ₹ 15 crore (7.54 *per cent*) over the previous year. The expenditure on non-plan salary component during 2011-12 was ₹ 1875.95 crore which was also significantly higher by ₹ 347.75 crore (around 23 *per cent*) than the assessment made by the XIII FC for the State (₹ 1,528.20 crore).

The growth rate in respect of salary and wages for the current year was 2.18 *per cent* as compared to the rate of 4.91 *per cent* in 2010-11.

(b) Interest payments

Interest payments during 2011-12 were ₹ 493.27 crore, which was higher by 10 *per cent* over the previous year (₹ 447.32 crore). Interest of ₹ 123.70 crore was paid on the borrowing from the NSS Funds, ₹ 131.13 crore on the market borrowings, ₹ 161.15 crore on the small savings fund, ₹ 36.27 crore on the outstanding loans from the GOI and ₹ 41.02 crore on other internal debts.

The expenditure on interest payments was slightly lower than the budgeted amount of ₹ 500.05 crore. The interest payment was marginally higher than the XIII FC projection (₹ 491.49 crore). The interest payment resulted in utilisation of 7.62 *per cent* of revenue receipts which was well within the norm of 15 *per cent* recommended by XIII FC.

(c) Pension payment

Pension payment increased by 11 per cent from ₹ 654.77 crore in 2010-11 to ₹ 730.02 crore in 2011-12, which was about 19 per cent of the non-plan revenue expenditure of the current year. Pension payments during 2011-12 was higher than the projection made by the State Government (₹ 700.00 crore), and exceeded the normative projection (₹ 500.73 crore) made by the XIII FC.

The growth rate of pension payment for the current year was 11 per cent as compared to the rate of 17 per cent in 2010-11.

(d) Subsidies

The subsidies provided by the State include both implicit and explicit subsidies, which were utilised to bridge the gap between income and expenditure to certain selected Departments/Corporations. The State Government paid subsidies of ₹ 6.12 crore in 2009-10, ₹ 11.07 crore in 2010-11 and ₹ 12.62 crore in 2011-12. The main components of subsidy payments during 2011-12 were Agriculture & Allied Activities. ₹ 1.27 crore was paid on Rashtriya Krishi Vikash Yojana, ₹ 8.71 crore was paid on Macro Management in Agriculture and ₹ 1.37 crore was paid on Project for Development of infrastructure facilities. The percentage of subsidy paid to total revenue expenditure during last three years ranged between 0.15 and 0.26 per cent.

XIII FC recommended food subsidy at ₹ 20 per capita per year. The total food subsidies in respect of Tripura during 2011-12 were ₹ 12.62 crore for 36,71,032 inhabitants of Tripura which means that each resident of Tripura was getting a subsidy of ₹ 34.38 per capita per year which was higher than XIII FC norm by 72 per cent. The subsidies in 2011-12 had increased substantially as it was only ₹ 16.40 per capita per year during XII FC period and ₹ 30.16 in 2010-11.

The Government should take suitable measures to contain subsidies to ₹ 20 per capita per year as recommended by the XIII FC.

1.5.3 Local Bodies

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

1.5.4 Classification of Local Bodies

Panchayati Raj Institutions (PRIs): Consequent upon the 73rd Constitutional Amendment, the Tripura Panchayats Act, 1993 was enacted and established three tiers of Panchayati Raj system in the State comprising Gram Panchayat (GP) at village level, Panchayat Samiti (PS) at block level and Zilla Parishad (ZP) at district levels. All the PRIs are governed by Tripura

Panchayats Act, 1993. As of March 2012 there are 4 ZPs, 23 PS and 511 GPs in the State. In the Tripura Tribal Areas Autonomous District Council (TTAADC) areas, there were 527 Village Development Committees (VDC) and 35 Block Advisory Committees (BAC) which were synonymous to GP and PS respectively.

Urban Local Bodies (ULBs): Consequent upon the 74th Constitutional Amendments, the Government of Tripura had enacted the Tripura Municipal Act, 1994. There were two categories of ULBs in the State e.g. Municipal Councils (MC) and Nagar Panchayats (NPs). All the ULBs were governed by the Tripura Municipal Act, 1994. As of March 2012 there were one MC and 15 NPs in the State.

1.5.5 Financial profile

The quantum of assistance provided by way of grants and loans to local bodies and others during the current year relative to the previous two years is presented in **Table 1.15**.

Table 1.15: Financial Assistance to Local Bodies etc.

	(₹ in crore)		
Financial assistance to Institutions	2009-10	2010-11	2011-12
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	39.76	33.91	34.70
Municipal Corporations and Municipalities	78.52	70.65	132.93
Zilla Parishads and Other Panchayati Raj Institutions	27.57	29.93	45.04
Other Institutions	77.52	125.31	5.16
Total:	223.37	259.80	217.83
Assistance as percentage of RE	5.30	5.96	4.53

The quantum of financial assistance to the Zilla Parishads and other Panchayati Raj Institutions, and Municipality Corporation increased during 2011-12 due to devolution of funds to Local Bodies to facilitate their functioning as vibrant institutions of Local Self Government as per the policy of the State Government but as regards other institutions the devolution of funds was less in 2011-12, which stood at ₹ 5.16 crore as against ₹ 125.31 crore in 2010-11. The devolution of funds to Educational Institutions had increased during 2011-12 due to increase in assistance to Non-Government Secondary Schools by 4 per cent over previous year.

1.5.6 Devolution of functions, functionaries and funds (3Fs) to PRIs and ULBs

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

- The Tripura Panchayats Act, 1993 has only an enabling provision for transfer of subjects to different tiers of PRIs. The State Government has devolved five subjects⁶ to PRIs out of 29 subjects listed in the Eleventh Schedule of the Constitution (August, 2006 & August, 2007). The remaining 24 subjects are yet to be transferred. Out of these five subjects, funds for payment of wages of pump operators and power consumption charges only had been transferred to the PRIs.

Besides, the transfer of functionaries to PRIs was not done which is a prerequisite for successful working of local self government at the grass-root level. The works of the PRIs are being performed by the State Government functionaries. The position of receipts of funds by PRIs from different sources for the last five years is shown in the table below:

Table 1.16

Head	(<i>₹ in crore</i>)				
	2007-08	2008-09	2009-10	2010-11	2011-12
State Government Grants	55.33	60.00	40.00	34.93	27.18
Central FC Grants	5.70	5.70	17.10	21.18	19.32
Own Source	0.97	0.70	0.72	1.25	-
Total:	62.00	66.40	57.82	57.36	46.50

Source: Information furnished by Rural Development (Panchayat) Department.

Besides, an amount of ₹ 39.85 crore (13 FC Grant: ₹ 24.25 crore; States Share: ₹ 15.60 crore) was received by the Rural Development (Panchayat) Department and released to the ADC including Block Advisory Committees and Village Committees during the year 2011-12.

- The Tripura Municipal Act 1994 envisaged transfer of functions of various departments of the State Government to ULBs. All the 18 functions listed in the XII Schedule of the Constitution have been transferred by the State Government to the ULBs. But in practice, functions like fire service, road and bridges are still controlled by the State Government departments.

1.5.7 Accounting and Auditing arrangement of PRIs and ULBs

PRIs: Rural Development (Panchayats) Department, Government of Tripura instructed PRIs to maintain the accounts in New Accounting Structure 2009 w.e.f 01.04.2010 as devised by the Ministry of Panchayati Raj, Government of India in consultation with the Comptroller and Auditor General of India. In practice, the PRIs started maintaining their accounts as per the new Accounting Structure from the year 2011-12. The State Government has engaged Chartered Accountant (CA) firms to introduce Double Entry Accounting System (DEAS) in

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

PRIs and they were to train the GP staff in the software implementation and ensure preparation of accounts in double entry system.

Government of Tripura, Finance Department framed the 'Tripura Local Fund Audit Rules 2011' for audit of accounts of local bodies by the Director, Local Fund Audit and in this regard a gazette notification was issued on 12.01.2012 for implementation of the rules. Rule 3 (1) provides that the State Government or such authority as it may direct; shall appoint a person to be the Director, Local Fund Audit (LFA).

CAG conduct audit of accounts of PRIs as entrusted by the State Government under standard terms and conditions of Technical Guidance and Support (TG&S) module under Section 20(1) of the CAG's DPC Act vide order dated 17.08. 2011 as per recommendations of 13th Finance Commission.

ULBs: Based on the recommendations of Eleventh Finance Commission, the Ministry of Urban Development, GOI in consultation with Comptroller and Auditor General of India developed the National Municipal Accounts Manual (NMAM) which is based on double entry accrual based system of accounting. The Urban Development Department, Government of Tripura has drafted (June 2010) the 'Tripura Municipal Accounting Manual' based on the NMAM. The Manual has been finalized in June 2011 and not yet implemented.

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

CAG conduct audit of accounts of ULBs as entrusted by the State Government under standard terms and conditions of Technical Guidance and Support (TG&S) module under Section 20(1) of the CAG's DPC Act vide order dated 21 March 2011.

1.5.8 Reporting arrangement

Under TG&S arrangement, audit findings of test-check of accounts of PRIs and ULBs conducted by the CAG are presented in the form of Annual Technical Inspection Report (ATIR) and submitted to the State Government for necessary action.

1.6 Quality of Expenditure

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

1.6.1 Adequacy of Public Expenditure

The expenditure responsibilities relating to social sectors and economic infrastructure are largely assigned to the State Governments. **Table 1.17** analyses the fiscal priority of the State Government with regard to development expenditure, social sector expenditure and capital expenditure during the current year as compared to 2008-09:

Table 1.17: Fiscal Priority of the State during 2011-12

Fiscal Priority by the State	AE/GSDP	DE/AE	SSE/AE	CE/AE	Education/AE	Health / AE
Tripura's Average (Ratio) 2008-09	32.05	63.01	35.44	27.64	14.91	4.97
Tripura's Average (Ratio) 2011-12	31.53	62.81	40.34	22.46	17.56	5.45

AE: Aggregate Expenditure DE: Development Expenditure SSE: Social Sector Expenditure
CE: Capital Expenditure
Development expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed.

Source: (1) For GSDP, the information furnished by the State's Directorate of Economics and Statistics for the year 2011-12 and the Fourth Quarterly Review Report of the State Finance Minister for the year 2011-12.

- During 2011-12, the Government of Tripura had a low AE/GSDP ratio and CE/AE ratio as compared to 2008-09;
- Though the DE/AE ratio was in a declining trend in Social Sector Expenditure, the Tripura Government's expenditure as a percentage of AE was much higher in 2011-12 as compared to 2008-09 which is indicative of the fact that the Government of Tripura had attached low fiscal priority to the Economic Sector.

1.6.2 Efficiency of Expenditure Use

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the State Governments to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public and merit goods⁷. Apart from improving the allocation towards development expenditure⁸, particularly in view of the fiscal space being created on account of decline in debt servicing in recent years, the efficiency of expenditure use is also reflected by the ratio of capital expenditure to total expenditure (and/or GSDP) and proportion of revenue expenditure being spent on operation and maintenance of the existing social and economic services. The higher the ratio of these components to total expenditure (and/or GSDP), the better would be the quality of expenditure. While **Table 1.18** presents the trends in development expenditure relative to the aggregate expenditure of the State during the current year *vis-à-vis* the previous

⁷ Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. Merit goods are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept or need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. The examples of such goods include the provision of free or subsidized food for the poor to support nutrition, the delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.

⁸ The analysis of the expenditure data is disaggregated into development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances are categorized into social services and economic services which together constitute development expenditure, while expenditure on general services is treated as non-development expenditure.

year, **Table 1.19** provides the details of capital expenditure and the component of revenue expenditure incurred on the maintenance of the selected social and economic services.

Table 1.18: Development Expenditure

Components of Development Expenditure	(₹ in crore)				
	2007-08	2008-09	2009-10	2010-11	2011-12
Development Expenditure (a to c)	2,234.71 (60.11)	2,740.73 (63.00)	3,398.56 (61.08)	3,278.68 (60.02)	3907.31 (62.81)
a. Development Revenue Expenditure	1,416.82 (38.11)	1,713.09 (39.38)	2,262.65 (40.67)	2,345.88 (43)	2672.97 (42.97)
b. Development Capital Expenditure	817.59 (21.99)	1,009.56 (23.21)	1,118.35 (20.10)	931.96 (17)	1220.53 (19.62)
c. Development Loans and Advances	0.30 (0.01)	18.08 (0.41)	17.56 (0.31)	0.84 (0.02)	13.81 (0.22)

Figures in the parentheses indicate *per cent* to aggregate expenditure

Source: Finance Accounts

Table above shows that the development expenditure, combining the expenditure on Social and Economic Sectors, increased in absolute terms from ₹ 2,234.71 crore in 2007-08 to ₹ 3,398.56 crore in 2009-10 and then had a slight downfall in 2010-11, which stood at ₹ 3,278.68 crore and then drastically increased to ₹ 3,907.31 crore (19.17 *per cent* over the previous year). The percentage of development expenditure to the total expenditure of the State increased by 1.75 *per cent* as compared to the previous year. The development expenditure was much below the level of Budget Estimates of ₹ 4,356.57 crore for the year. The relative share of the revenue development expenditure was 43 *per cent* of the total expenditure while the share in respect of development capital expenditure was 20 *per cent* which was higher by 3 *per cent* over the previous year. This indicated though the CE/AE had increased during 2011-12, but the fact remained that attachment of priority for capital expenditure is still low due to ever increasing pressure on revenue expenditure over the period.

Table 1.19: Efficiency of Expenditure Use in Selected Social and Economic Services

Social/Economic Infrastructure	2010-11			2011-12		
	Ratio of CE to TE	In RE, the share of		Ratio of CE to TE	In RE, the share of	
		S & W	O & M		S & W	O & M
Social Services (SS)						
Education, Sports, Art & Culture	11.57	87.20	12.80	17.40	84.99	15.01
Health & Family Welfare	18.35	79.99	20.01	34.88	75.03	24.97
Water Supply, Sanitation, and Housing & Urban Development	48.79	18.77	81.23	52.92	15.69	84.31
Other Social Services	13.92	18.13	81.87	13.38	14.87	85.13
Total (SS)	17.28	61.14	38.86	23.12	54.61	45.39
Economic Services (ES)						
Agriculture & Allied Activities	24.60	52.73	47.27	20.11	50.82	49.18
Irrigation & Flood Control	52.40	67.04	32.96	65.26	90.03	9.97
Power & Energy	77.58	3.48	96.52	34.18	3.12	96.88
Transport	68.43	-	100.00	61.85	-	100.00
Other Economic Services	40.94	63.24	36.76	55.58	62.61	37.39
Total (ES)	46.24	46.61	53.39	46.26	42.78	57.22
Total (SS+ES)	28.43	56.94	43.06	31.35	51.32	48.68

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

Table above depicts the various component-wise percentages of Revenue and Capital expenditure, percentage of expenditure on salary and wages and operation and maintenance cost in relation to revenue expenditure in Social and Economic Services for the year 2010-11 and 2011-12.

The Table shows that the ratio of CE to TE under Social Services increased from 17.28 *per cent* in 2010-11 to 23.12 *per cent* in 2011-12 mainly due to increase under Education, Sport, Art and Culture, Health & Family Welfare and Water Supply, Sanitation, Housing & Urban Development. Ratio of Economic Services, also increased marginally by 0.02 *per cent* over the previous year. The share of salary and wages on Education etc. under Social Services was 84.99 *per cent* (₹ 766.63 crore) of its revenue expenditure, (of which 95.38 *per cent* (₹ 730.85 crore) was for general education) and on Health & Family Welfare and Water Supply, Sanitation, Housing & Urban Development, the share was 75.03 *per cent* and 15.69 *per cent* respectively during 2011-12. The percentage of salary and wages expenditure in relation to its revenue expenditure decreased in components *viz.*, Education and Health and Family Welfare in social sector during 2011-12 over the previous year and the percentage of Salaries and Wages to revenue expenditure pertaining to Water supply, Sanitation etc. also decreased from 18.77 *per cent* during 2010-11 to 15.69 *per cent* in 2011-12. The percentage of the salary expenditure in respect of Education (84.99 *per cent*) decreased by 2.21 *per cent* over the previous year, and the percentage of salary expenditure in respect of Water Supply, Sanitation, Housing and Urban Development (15.69 *per cent*) sector also decreased by 3.08 *per cent*.

Under Economic Services, the salary and wage expenditure in terms of percentage of revenue expenditure was lower by 3.83 *per cent* over the previous year while the operations and maintenance cost had increased to that extent.

Consequently, in terms of percentage in relation to revenue expenditure under Social and Economic Services taken together there was overall decrease in salary and wages (5.62 *per cent*) and increase in operations and maintenance costs to that extent during 2011-12 over the previous year which is a positive approach of the State as per guidelines of GOI.

1.6.3 Effectiveness of the Expenditure, i.e. Outlay-Outcome Relationship

During 2006-11, 24 performance reviews on the effectiveness of expenditure and the outcomes thereof were attempted and featured in the Audit Reports. Of the 24 performance reviews, only eight were discussed in PAC meetings of which the PAC recommendations on four performance reviews had already been featured in Audit Report on State Finances (Report No. 1) 2009-10 and four performance reviews were discussed in the PAC meetings after publication of the Audit Report on State Finances 2010-11. The results of such performance reviews are summarised below:

(i) Home (Police) Department

“Modernisation of State Police Force” was introduced by the GOI in 1969 initially for 10 years. It was, however, extended periodically, the latest being in February 2001, for another 10 years up to 2010. The scheme aims at improving the efficiency of the State Police Force and enhancing their striking abilities for meeting the emerging challenges. A review of the

implementation of the scheme revealed several gaps in the thrust areas of the scheme that need to be addressed by the State Government.

(Paragraph 3.2 of Audit Report 2007-08)

PAC recommendations

- ✓ The State Government should prepare a road map for modernisation of its police force, taking into account the existing gaps *vis-à-vis* requirement, as per norms.
- ✓ Financial management should be streamlined to ensure timely release of funds and their utilisation for the intended purpose.
- ✓ Quantifiable targets and specific timelines should be fixed to fill the gaps in improvement of weaponry, mobility and communication.
- ✓ Civil works, especially housing for the police personnel should be taken up on a war footing to ensure 100 *per cent* satisfaction level.
- ✓ Capacity building should be accelerated and new technologies and policing methods should be assimilated.
- ✓ Monitoring mechanism should be strengthened to ensure the implementation of the programme in an effective and timebound manner.

Action taken on the above recommendations by the State Government had not been reported to Audit.

(ii) Fisheries Department

The Fisheries Department is responsible for development of inland fisheries to increase productivity of fish by imparting technical support to the fish farmers and developing infrastructure for fish farming. The Department formulated a production oriented Revised Perspective Plan (RPP 2004-2012) with the objective of increasing the productivity to 3,050 kg per hectare per year and attaining self sufficiency in production of fish by bridging the gap between demand and supply by 2011-12. An integrated audit of the functioning of the Department at the end of the 5th year of implementation of the RPP was an attempt to highlight the areas and issues, which need to be addressed for successful achievement of the objectives of the Department.

(Paragraph 3.1 of Audit Report 2008-09)

PAC recommendations

- ✓ An objective and rational method should be introduced to quantify the production of fish.
- ✓ Mid-term evaluation should be conducted to adjust the targets, which were formulated on the basis of lower average productivity.
- ✓ Post harvesting facilities need to be fully implemented to ensure higher economic returns.

- ✓ Concrete action should be taken to combat the long term adverse effects of unfavourable characteristics of water and soil.
- ✓ The training needs of officials and fish farmers should be addressed.
- ✓ Management and supervision of the fish farmers' cooperatives should be strengthened.

Remedial action taken by the Government as per 109th PAC Report and ATN thereof

While accepting all the recommendations made by Audit, Government had initiated appropriate measures for strengthening higher economic returns from fish-culture and also had ensured managerial supervision of fish farmer Co-operative Societies.

(iii) Industries and Commerce Department (Geology and Mining)

Tripura is endowed with large deposits of natural gas with an accretion of 59.423 billion cubic metres. The exploration success ratio is 1:2, which is higher than (40 per cent and 25-30 per cent in case of Gujarat and Assam respectively) other major natural gas sources in the country. Prospecting and mining of minerals (as of now natural gas only), assessment, levy and collection of royalty and other mining revenue are governed by the Central Act and Rules. State Government had not enacted any set of Act and Rules for regulation of receipts of mines and minerals in the State. A performance audit of the receipts from mines and minerals (comprising of application fees for mining lease/prospecting license, royalty, dead rent, surface rent, fines/penalties and interest for belated payment of dues) indicated non-realisation/ short-realisation of revenue amounting to ₹ 60.48 crore.

The Department failed to undertake surveillance of the leased mines to guarantee lawful exploration and environmental protection.

(Paragraph 4.3 of Audit Report 2008-09)

PAC recommendations

- ✓ prepare action plan for optimum exploration of the State natural resources to augment the revenue of the State;
- ✓ establish technically competent machinery to oversee the various issues in the grant of PML and PEL to guarantee the protection of the interest of the State;
- ✓ ensure strict compliance to provision of the licenses/leases;
- ✓ institute system and strengthen the mechanism to ensure correct and timely levy and collection of revenue;
- ✓ conduct periodic inspections of the leased mines to ensure lawful extraction of minerals and ensure protection of environment;
- ✓ involve the highest authorities in Government to expedite settlement of contentious issues; and
- ✓ constitute an effective and independent internal audit unit.

Remedial action taken by the Government as per 111th PAC (ATN) Report and ATN thereof

The Government had taken remedial measures to streamline realisation of surface rent, timely levy and collection of revenue and dead rent had been deposited by ONGC. Further remedial measures are yet to be reported to Audit.

(iv) Food, Civil Supplies and Consumer Affairs Department

A review on Public Distribution System was undertaken to assess the performance of various functionaries involved in identifying the targeted beneficiaries, allocation and distribution of foodgrains to various FPSs, supervision and monitoring of the activities at ground level with the ultimate objective of providing and ensuring timely availability of foodgrains to the public at affordable prices and for ensuring food security for the poor. The renewal/ revision of ration cards due in 2006-07 was taken up in 2009-10 which is yet to be completed (July 2010). There was short lifting of APL rice, sugar, wheat against the allocation made by Government of India (GOI). There were instances of diversion of rice from one programme to another. Monitoring, inspection and the activities of the vigilance Committee at State and District level were found to be inadequate. The monitoring mechanism and inspection of FPS at different levels including the performance of enforcement team needs strengthening to prevent pilferage of rationing commodities from FPS to open market.

(Paragraph 1.1 of Audit Report 2009-10)

PAC recommendations

- ✓ The Department should take effective steps to ensure proper preparation and maintenance of Cash Books under Cash Credit Account and Revolving Fund Account in all the relevant centres of PDS as per guidelines.
- ✓ Physical verification of Central Stores should be conducted at the earliest.
- ✓ Reimbursement system of transport subsidy claims should be streamlined through computerisation of the activities to ensure timely receipt of claims.
- ✓ Online monitoring mechanism in the Department should be strengthened at the State and District level in order to ensure effective implementation of the scheme.

Remedial action taken by the Government as per 112th PAC (ATN) Report and ATN thereof

The Government while accepting the recommendations, has been trying its level best to migrate the problem of Hill State Transport subsidy on consultation with the FCI. Further status on the issue is yet to be reported to Audit.

1.7 Financial Analysis of Government Expenditure and Investments

In the post-FRBM framework, the State was expected to keep its fiscal deficit and borrowing not only at low levels but only to meet its capital expenditure/investment (including loans and advances) requirements. In addition, in a transition to reduce dependence on market based resources, the State Government needs to initiate measures to earn adequate return on its investments and recover its cost of borrowed funds rather than bearing the same on its budget in the form of implicit subsidy. This section presents the broad financial analysis of investments and other capital expenditure undertaken by the Government during the current year *vis-a-vis* previous years.

1.7.1 Financial Results of Irrigation Works

During 2011-12, Non-Plan revenue expenditure on Minor and Medium Irrigation Projects was ₹ 30.64 crore. According to Para 6 (x) of Term of Reference (TOR) of the XIII FC, there was a need for ensuring the commercial viability of irrigation projects etc. in the State through various means including levy of user charges and adoption of measures to promote efficiency. There was no commercial Irrigation Project in the State of Tripura. Gumti, Khowai and Manu were the three medium irrigation projects in the State. The source of irrigation was mainly minor irrigation projects like lift irrigation, deep tube wells, diversion schemes, shallow tube wells, 5 HP pumps, water harvesting structures, tanks etc., which altogether were 1,112 in number.

Para 7.46 of the XIII Finance Commission stated that in order to ensure viability of irrigation projects, normative enhanced receipts from irrigation was fixed at 35 *per cent* of NPPE in 2011-12. Tripura had registered recovery from irrigation projects at 0.26 *per cent* of NPPE in 2011-12, which was much less than that of the XIII FC recommendations. The reasons may be attributed mainly to absence of any commercial irrigation project in the State of Tripura.

1.7.2 Incomplete projects

The department-wise information pertaining to incomplete projects of which the scheduled date of completion was already over as on 31 March 2012 are given in the **Table 1.20**.

Table 1.20: Department-wise profile of Incomplete Projects

(₹ in crore)			
Name of Projects	No. of incomplete Projects	Initial Budgeted Cost	Cumulative actual expenditure as on 31.3.2012
Building works	16	228.32	104.00
Roads works	7	69.23	29.27
Bridges works	7	138.39	70.34
Water Resources works	5	46.90	25.69
Drinking Water and Sanitation	4	39.69	20.07
Total:	39	522.53	249.37

Source: Finance Accounts 2011-12.

As on 31 March 2012, there were 39 incomplete projects each costing ₹ 5 crore and above, involving total budgeted cost of ₹ 522.53 crore on which expenditure of ₹ 249.37 crore had already been incurred. The works on these projects were targeted to be completed between February 2006 and March 2012. Most of the incomplete projects were building works, involving budgeted cost of ₹ 228.32 crore, whereas an amount of ₹ 104.00 crore (46 per cent) had already been incurred as on 31 March 2012. The revised estimates of these works were not on record. An age-wise analysis of the incomplete works revealed that the works got delayed upto seventy four months compared to their scheduled date of completion. The above list is only indicative and not exhaustive. Among the incomplete projects, the work of one Multi Storied Building at IGM Hospital, Agartala was still in progress. The work was sanctioned (December 2009) with an estimated cost of ₹ 41.34 crore and was targeted for completion in November 2011. The following picture represents the project lying incomplete till December 2012:



Incomplete Multi Storied Building at IGM Hospital, Agartala scheduled for completion in November 11

Delay in completion of works invites the risk of escalation in the cost of the works. As the revised estimated costs were not made available, the extent of estimated cost overrun could not be assessed. The actual cost overrun would however, be available on closure of the claims of the construction agencies after completion.

1.7.3 Investment and returns

As on 31 March 2012, Government's investment was ₹ 959.14 crore in 2 Statutory Corporations, 12 Government Companies, 24 Co-operative and local bodies and one bank (Table 1.21).

Table-1.21: Return on Investment

Investment/Return/Cost of Borrowings	2009-10	2010-11	2011-12
Investment at the end of the year (Rupees in crore)	780.32	882.73	959.14
Return on investment (Rupees in crore)	Nil	0.13	25.95
Return on investment (per cent)	Nil	0.01	2.71
Average rate of interest on Government borrowing (per cent)	7.98	8.88	8.41
Difference between cost of funds and return (per cent)	7.98	8.87	5.70

Source: Finance Accounts

It is evident from the above that at the end of 2011-12, a total amount of ₹ 959.14 crore was invested in 12 Government companies (₹ 686.24 crore), 2 statutory corporations (₹ 154.41 crore), 24 Co-operative societies and one Rural Bank (₹ 118.49 crore). Investment in the Government Companies, Statutory Corporations and Co-operative Societies and the Bank taken together increased to ₹ 959.14 crore at the end of the year 2011-12 from ₹ 882.73 crore in 2010-11. During 2011-12, the Government invested ₹ 76.41 crore in these companies, corporations and co-operative societies. Out of total investment of ₹ 76.41 crore, ₹ 50.83 crore was invested in eight Government companies, and ₹ 25.58 crore was invested in eight co-operative societies and one bank. Of ₹ 686.24 crore invested in the Government companies, ₹ 363.06 crore was in the Tripura State Electricity Corporation Limited as equity followed by ₹ 163.29 crore in the Tripura Jute Mills Ltd. at the end of the year 2011-12.

During the year, three Government Companies viz., TIDCL, TFDPCCL and TSECL had paid dividend of ₹ 0.14 crore, ₹ 0.67 crore and ₹ 25.14 crore respectively. As per the latest finalised accounts, only four companies⁹ had been marked as profit earning while seven¹⁰ had been incurring losses over the years.

1.7.4 Loans and advances by State Government

In addition to investments as equity capital in Corporations, Companies and Co-operative societies, Government had also been providing loans and advances to these Institutions/Organisations. The Government further provides loans to its employees for construction of houses and other miscellaneous purposes. Table 1.22 presents the outstanding loans and advances as on 31 March 2012, interest receipts vis-a-vis interest payments during the last five years.

⁹ Tripura Forest Development & Plantation Corporation Limited (TFDPCL): ₹ 26.26 crore; Tripura Rehabilitation Plantation Corporation Limited (TRPCL): ₹ 4.42 crore; North Eastern Industrial Consultants limited (NEICL): ₹ 0.01 crore; Tripura Industrial Development Corporation Limited (TIDCL): ₹ 2.51 crore; Tripura State Electricity Corporation Limited (TSECL): ₹ 95.79 crore and Tripura Natural Gas Company Limited (TNGCL): ₹ 0.54 crore.

¹⁰ Tripura Horticulture Corporation Limited (THCL): ₹ 0.16 crore; Tripura Handloom and Handicrafts Development Corporation Limited (THHDCL): ₹ 6.81 crore; Tripura Jute Mills Limited (TJML): ₹ 13.55 crore; Tripura Road Transport Corporation (TRTC): ₹ 19.24 crore. Tripura Small Industries Corporation Limited (TSICL): ₹ 0.81 crore and Tripura Tea Development Corporation Limited (TTDCL): ₹ 2.10 crore.

Table 1.22: Average Interest Received on Loans Advanced by the State Government

Quantum of Loans/Interest Receipts/ Cost of Borrowings	2007-08	2008-09	2009-10	2010-11	2011-12	
					RE	Actual
Opening Balance	58.71	55.74	70.57	84.62		82.78
Amount advanced during the year	0.30	18.08	17.56	0.96		13.89
Amount repaid during the year	3.27	3.25	3.51	2.80		2.10
Closing Balance	55.74	70.57	84.62	82.78		94.57
Outstanding balance for which terms and conditions have been settled	NA	NA	NA	NA		NA
Net addition of loans	(-) 2.97	(+) 14.83	14.05	(-) 1.84		11.79
Interest Receipts	0.66	0.69	1.21	0.98		0.91
Interest receipts as <i>per cent</i> to outstanding Loans and advances	1.18	0.98	1.43	1.18		0.96
Interest payments as <i>per cent</i> to outstanding fiscal liabilities of the State Government.	8.34	7.78	7.98	6.92		7.18
Difference between interest payments and interest receipts (<i>per cent</i>)	7.16	6.80	6.55	5.74		6.22

NA: Not available.

As of March 2012, the balance of loans and advances by the State Government was ₹ 94.57 crore, of which loans for Economic Services, Social Services and loans to employees being ₹ 63.75 crore, ₹ 18.37 crore and ₹ 12.14 crore respectively remained outstanding. During 2011-12, Interest receipts as percentage of outstanding loans and advances was 0.96 against interest paid by the Government as percentage of outstanding liabilities being 7.18.

1.7.5 Cash Balances and Investment of Cash balances

It is generally desirable that the State's flow of resources matches its expenditure obligations. However, to take care of any temporary mismatches in the flow of resources and the expenditure obligations a mechanism of Ways and Means Advances (WMA)-ordinary or special and overdraft from Reserve Bank of India (RBI) had been put in place. The operative limit for normal WMA was ₹ 80 crore for the State with effect from 1 April 2005 and the operative limit for special WMAs had been fixed at ₹ 93.77 crore with effect from 17 June 2005 for the State consequent upon the revaluation of Government of India Securities held by the State Government.

The State had not availed any overdraft facility since 1999-2000. Ways and Means Advances (ordinary or special) also were not taken by the State since 2005-06. During 2011-12, the State Government maintained the minimum cash balance with RBI without obtaining any advances. However, the holding of the Government of India 14 days Treasury bills were rediscounted on 130 days during 2011-12 and ₹ 48.91 crore was realised as interest @ 5.50 *per cent* per annum on those securities.

The cash balance of the State increased by ₹ 681.80 crore (81.21 *per cent*) at the end of 2011-12 over the previous year.

Table 1.23 depicts the cash balances and investments made by the State Government out of cash balances during the year.

Table 1.23: Cash Balances and Investment of Cash balances

Particulars	(₹ in crore)		
	As on 1 April 2011	As on 31 March 2012	Increase (+)/ Decrease (-) (percentage in bracket)
Cash Balance Available for Investment	839.55	1,521.35	(+) 681.80 (81.21)
Investments from Cash Balances (a to d)	657.41	1,104.30	(+) 446.89 (67.98)
a. GOI 91 days Treasury Bills	-	-	-
b. GOI 14 days Treasury Bills	657.41	1,104.30	(+) 446.89
c. Other Securities, if any specify	-	-	-
d. Other Investments	-	-	-
Investment from Earmarked balances (Sinking Fund)	363.74	404.21	(+) 40.47 (11.13)
Cash Balance after Investment	(-) 181.60	12.84	194.44
Interest Realised	22.26	48.91	(+) 26.65 (119.72)

1.8 Assets and Liabilities

1.8.1 Growth and composition of Assets and Liabilities

In the Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix 1.5** gives an abstract of such liabilities and the assets as on 31 March 2012, compared with the corresponding position on 31 March 2011. While the liabilities in this Appendix consist mainly of internal borrowings, loans and advances from the GOI, receipts from the Public Account and Reserve Funds, the assets comprise mainly the capital outlay, loans and advances given by the State Government and cash balances.

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

The ratio of assets to liabilities was on an increasing trend during 2011-12, which increased to 2.04 from 1.84 during 2010-11. This trend should be continued, especially in terms of increasing Revenue Expenditure and meagre own source of receipts.

1.8.2 Fiscal Liabilities

The trends in outstanding fiscal liabilities of the State are presented in **Appendix 1.5**. The composition of fiscal liabilities during the current year *vis-à-vis* the previous year are presented in **Charts 1.9 and 1.10**.

Chart 1.9 : Composition of outstanding fiscal liabilities as on 31 March 2011
(Rupees in crore)

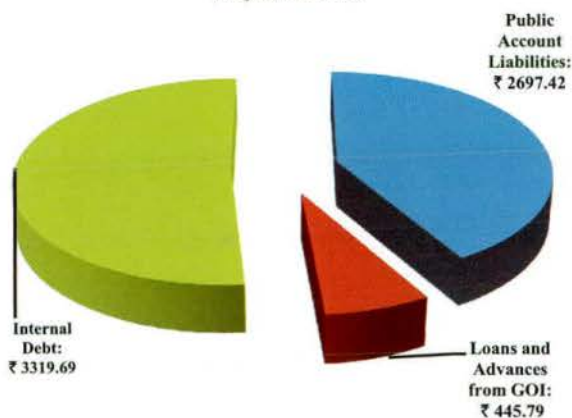
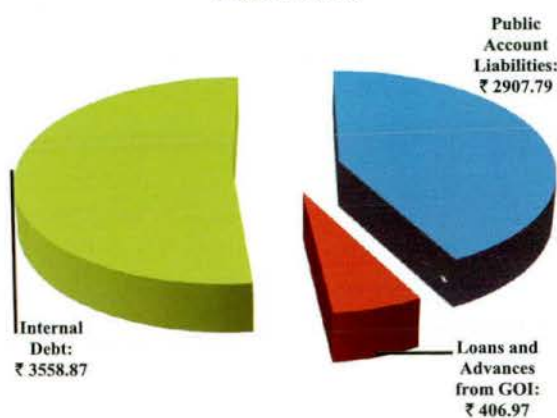


Chart 1.10 : Composition of outstanding fiscal liabilities as on 31 March 2012
(Rupees in crore)



The outstanding fiscal liabilities of the State as on 31 March 2012 was ₹ 6,873.63 crore against the liabilities of ₹ 6,462.90 crore as on 1 April 2011 with an increase of ₹ 410.73 crore (6.36 per cent) during the period. Outstanding liabilities increased mainly due to increase in internal debt by ₹ 239.18 crore (7 per cent) and Public Account by ₹ 210.37 crore (8 per cent) over the previous year. The State just fell short from containing the outstanding liabilities within the revised estimated liabilities of ₹ 6,843.55 crore projected in the disclosure with the Budget for 2012-13 presented in the State Legislature. During 2011-12, the percentage of Internal Debt liabilities to total revenue receipts was 54.95 while the percentage of total liabilities to revenue receipts was 106.13.

During last five year period of 2007-12, the outstanding liabilities consistently increased from ₹ 4,745.32 crore in 2007-08 to ₹ 6,873.63 crore in 2011-12. The percentage of fiscal liabilities to GSDP during 2011-12 was 34.84, against the projection in the Fiscal Indicator (34.68 per cent) in the MTFP statement, and was also less than the projection (44.90 per cent) made in XIII FC.

1.8.3 Status of Guarantees – Contingent liabilities

Guarantees are contingent liabilities on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee had been extended. As the State Government had not enacted any law or framed any rules according to Article 293 of the Constitution, for fixing the limit on the guarantees given by the Government on its Consolidated Fund, it was not possible to make observations on the maximum or outstanding guarantees of the State Government in a year. However, as per TFRBM Act 2005, the State Government constituted (July 2007) the Guarantee Redemption Fund and decided to charge guarantee fees at the rate of one per cent to cover the risk in the guarantees for meeting the liabilities which may arise on invocation of the guarantees. During 2011-12, the State had given guarantee of ₹ 99.99 crore against which no guarantee fee was received during the period.

As per Statement 9 of the Finance Accounts, the amount for which guarantees were given by the State and outstanding amount of guarantees for the last three years are given in **Table 1.25**.

Table 1.24: Guarantees given by the Government of Tripura

Guarantees	₹ in crore		
	2009-10	2010-11	2011-12
Total amount of guarantees given upto	76.66	82.76	182.75
Outstanding amount of guarantees (including interest) at the end of the year	29.54	35.64	115.72
Percentage of outstanding amount of guarantee to total revenue receipt	1.74	0.69	1.79
Outstanding amount of guarantee as percentage to GSDP	0.5 per cent	0.22 per cent	0.59 per cent

During 2011-12, eight guarantees had been given by the Government to Power sector and Co-operative societies¹¹. At the end of 31 March 2012, the outstanding amount of guarantee including interest stood at ₹ 115.72 crore, which was 0.59 per cent of GSDP.

1.8.4 Off - Budget Borrowings

There were no off-budget borrowings for the year 2011-12. *As such, the Government had not exceeded the annual permissible limit of 0.5 per cent of the GSDP for off-budget borrowings according to the TFRBM Act, 2005.*

1.9 Debt Sustainability

Apart from the magnitude of debt of State Government, it is important to analyse various indicators that determine the debt sustainability¹² of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilisation¹³; sufficiency of non-debt receipts¹⁴; net availability of borrowed funds¹⁵; burden of interest payments (measured by interest payments to revenue receipts ratio) and maturity profile of State Government securities. **Table 1.25** analyses the debt sustainability of the State according to these indicators for the period of three years beginning from 2009-10.

¹¹ Co-operative Societies (6): - Tripura Scheduled Castes Co-operative Development Corporation Department: ₹ 3.00 crore; Tripura Minorities Co-operative Development Corporation: ₹ 2.00 crore; Tripura Scheduled Tribe Co-operative Development Corporation: ₹ 13.56 crore; Tripura State Co-operative Banks Limited: ₹ 21.52 crore; Tripura Co-operative Agricultural Rural Development Bank Limited: ₹ 12.00 crore; and Tripura OBC Co-operative Development Corporation: ₹ 1.00 crore.

Power (2): - RGGVY: ₹ 4.09 crore; and RAPDRP: ₹ 42.82 crore.

¹² The debt sustainability is defined as the ability of the State to maintain a constant debt-GDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.

¹³ A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.

¹⁴ Adequacy of incremental non-debt receipt of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipt could meet the incremental interest burden and the incremental primary expenditure.

¹⁵ Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.

Table 1.25: Debt Sustainability: Indicators and Trends

Indicators of Debt Sustainability	2009-10	2010-11	2011-12
Debt Stabilisation (Quantum Spread + Primary Deficit/Surplus) (Rupees in crore)	(-) 574.90	(+) 368.66	(+) 1079.55
Sufficiency of Non-debt Receipts (Resource Gap) (Rupees in crore)	(-) 759.51	(+) 620.85	(+) 857.77
Net Availability of Borrowed Funds (Rupees in crore)	(+) 283.60	(+) 403.45	(+) 352.76
Burden of Interest Payments (IP/RR Ratio) (in per cent)	9.28	8.65	7.62

It would be seen from the above table that the Debt of the State was unstable during 2009-10 but had been quite stable since 2010-11 as the quantum spread *plus* primary deficit remained positive. During 2011-12, the sufficiency of non-debt receipts of the State was ₹ 857.77 crore against ₹ 620.85 crore in 2010-11, which indicated that incremental non-debt receipts adequately covered incremental interest burden. Availability of borrowed funds was positive balance during the last three years.

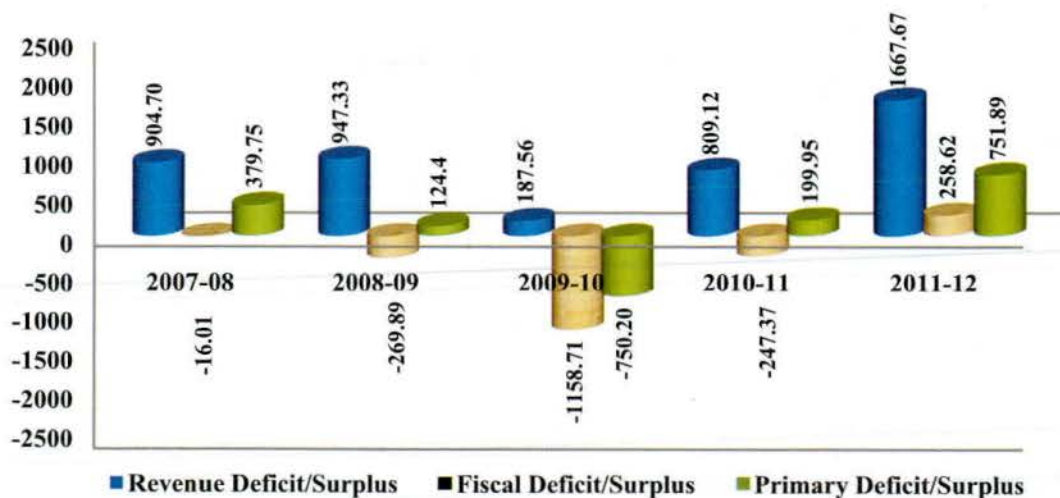
1.10 Fiscal Imbalances

Three key fiscal parameters - revenue, fiscal and primary deficits - indicate the extent of overall fiscal imbalances in the finances of the State Government during a specified period. The nature and quantum of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and applied are important pointers to its fiscal management. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and fiscal deficits *vis-a-vis* targets set under FRBM Act/Rules for the financial year 2011-12.

1.10.1 Trends in Deficits / Surplus

Chart 1.11 presents the trends in deficit/surplus indicators over the period 2007-12.

Chart 1.11: Trends in Deficit Indicators for the last five years
(Rupees in crore)



The State had shown quite a healthy trend in revenue surplus during 2007-12, which had increased in 2011-12 by 106 per cent over the previous year. Except 2009-10, the State had witnessed primary surplus during 2007-12. There was fiscal deficit during 2007-11, but in the current year the State had fiscal surplus which stood at ₹ 258.62 crore. The balance from current revenue stands at (-) ₹ 136.94 crore against (-) ₹ 407.79 crore in 2010-11.

1.10.2 Composition of Fiscal Surplus / Deficit

The financing pattern of the fiscal deficit had undergone a compositional shift as reflected in the table below:

Table 1.26: Decomposition and Financing Pattern of Fiscal Deficit

Particulars	₹ in crore)		
	2009-10	2010-11	2011-12
Decomposition of Fiscal Deficit (-) / Surplus (+)	(-) 1158.71	(-) 247.37	(+) 258.62
Fiscal Deficit/Surplus as percentage to GSDP	7.93	(-) 1.52	1.31
Revenue Deficit (-) / Surplus (+)	(+) 187.56	(+) 809.12	(+) 1667.67
Capital Expenditure	1332.22	1058.33	1397.26
Net Loans and Advances	(-) 14.05	(+) 1.84	(-) 11.79
Financing Pattern of Fiscal Deficit (-) / Surplus (+)			
Market Borrowings (net)	(+) 252.00	(+) 192.21	(+) 54.28
Loans from GOI (net)	(-) 25.40	(-) 28.57	(-) 75.09
Special Securities Issued to NSSF (net)	(+) 34.83	(+) 135.40	(-) 159.77
Loans from Financial Institutions (net)	(+) 44.79	(+) 57.52	(+) 24.06
Small Savings, PF etc. (net)	(+) 299.09	(+) 206.96	(-) 17.80
Deposits and Advances (net)	(+) 81.59	(+) 56.94	(-) 9.08
Suspense and Misc. (net)	(+) 58.15	(-) 48.90	(-) 32.67
Remittances (net)	(-) 25.40	(-) 33.75	(+) 45.13
Others (R F) (net)	(+) 30.74	(+) 70.08	(+) 35.40
Increase (+) / decrease (-) in cash balance	(-) 414.60	(+) 354.19	(+) 681.80

The fiscal deficit witnessed in 2007-11 turned into a fiscal surplus in 2011-12 and stood at ₹ 258.62 crore in the current year from deficit of ₹ 247.37 crore in 2010-11.

Box 1.1

During 2011-12, the Revenue Receipts of the State Government was ₹ 6,476.90 crore¹⁶ and the Revenue Expenditure stood at ₹ 4809.23 crore resulting in Revenue Surplus of ₹ 1,667.67 crore. It was seen that this surplus resulted mainly from the receipts of Grants-in-Aid (GIA) from Central Government (63 per cent) which were mainly funds allotted for specific purposes. The rest of the revenue receipts apart from GIA amounted to ₹ 2,379.80 crore (i.e. about 37 per cent). It was also observed that during 2011-12, the committed expenditure/Revenue expenditure for running and maintenance of administration in Tripura stood at ₹ 3,571.69 crore which was ₹ 1,191.89 crore short of Revenue receipts (excluding GIA from GOI). A desirable financial position of State is such where committed expenditure of a State are met from receipts from Tax Revenue, Non-Tax Revenue and State Share of Union Taxes and Duties, and the resultant revenue surplus thereof can be used for financial development/capital expenditure of the State. Further, the State had been persistently maintaining Cash Balance at the end of each year which had increased to ₹ 1,521.35 crore during the current year as compared to ₹ 839.55 crore during 2010-11. This is indicative of the fact that the State had registered fiscal surplus by not spending the money allocated by the Legislature during the current year.

¹⁶ Tax Revenue (₹ 858.02 crore i.e. 13 per cent), Non-tax Revenue (₹ 214.22 crore, i.e. 4 per cent), State share of Union Taxes and Duties (₹ 1,307.56 crore, i.e. 20 per cent) and Grants-in-Aid from Government of India (₹ 4,097.10 crore, i.e. 63 per cent).

1.10.3 Quality of Deficit/Surplus

Table 1.27 indicates the extent to which the deficit/surplus had been on account of enhancement in capital expenditure which may be desirable to improve the productive capacity of the State's economy.

Table 1.27: Primary deficit/Surplus – Bifurcation of factors

(₹ in crore)							
Year	Non-debt receipts	Primary Revenue Expenditure	Capital Expenditure	Loans and Advances	Primary Expenditure	Non-debt receipts vis-à-vis primary revenue expenditure	Primary deficit (-) / surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2007-08	3,701.61	2,397.88	923.68	0.30	3,321.86	1,303.73	(+) 379.75
2008-09	4,080.03	2,735.16	1,202.39	18.08	3,955.63	1,344.87	(+) 124.40
2009-10	4,404.86	3,805.28	1,332.22	17.56	5,155.06	599.58	(-) 750.20
2010-11	5,171.40	3,912.16	1,058.33	0.96	4,971.45	1,259.24	(+) 199.95
2011-12	6,479.00	4,315.96	1,397.26	13.89	5,727.11	2,163.04	(+) 751.89

The non-debt receipts of the State during 2007-12 were sufficient to meet the primary revenue expenditure. The non-debt receipts increased by 75 per cent from ₹ 3,701.61 crore in 2007-08 to ₹ 6,479.00 crore in 2011-12. The primary expenditure, however, increased by 80 per cent from ₹ 2,397.88 crore in 2007-08 to ₹ 4,315.96 crore in 2011-12. During this period (2007-12) Capital Expenditure grew by 51.27 per cent. The State had a primary surplus of ₹ 751.89 crore during 2011-12.

1.11 Socio-economic indicators to assess the financial health of Tripura

Economy of Tripura is characterised by high rate of poverty, lower per-capita income, low level of capital formation, inadequate infrastructure facilities, geographical isolations and communication bottlenecks, inadequate exploitation and use of forest and inadequate availability of mineral resources, disadvantages to progress in industrial field as well as high un-employment problems.

(a) Growth rate of GSDP during last 5 years vis-à-vis the national growth rate

The State's economy maintained a very impressive and steady growth rate in real terms throughout the 11th Plan period despite uncertain macro-economic environment at national level due to rise in commodity prices as well as policy environment.

The growth of State GDP is an important indicator of States' economy. The GSDP for the State of Tripura during 2011-12 stood at ₹ 19,730.96 (Q) crore which grew by 13.48 per cent over the previous year. During 2011-12, the GSDP figure had been arrived at on the basis of current prices at factor cost with base year 2004-05. The table 1.28 shows the trend of growth of GSDP for the last five years.

Table 1.28: GSDP and rate of growth during 2007-12

	2007-08	2008-09	2009-10	2010-11	2011-12
GSDP	11,797.07	13,572.64	15,348.21 (P)	17,386.88 (A)	19,730.96 (Q)
Rate of growth (%)	8.09	15.05	13.08	13.28	13.48

(P) = Provisional; (A) = Advance; (Q) = Quick Estimate

Source: Directorate of Economics & Statistics, Government of Tripura.

The quantum of GDP (both State and National) is measured in terms of constant and current prices and as per their respective arithmetical calculations, these figures differ from each other (Appendix 1.1-Part E) every year. For comparison sake between both State and National GDPs, the GDP figure calculated on the basis of current price at factor cost with base year 2004-05 has been taken.

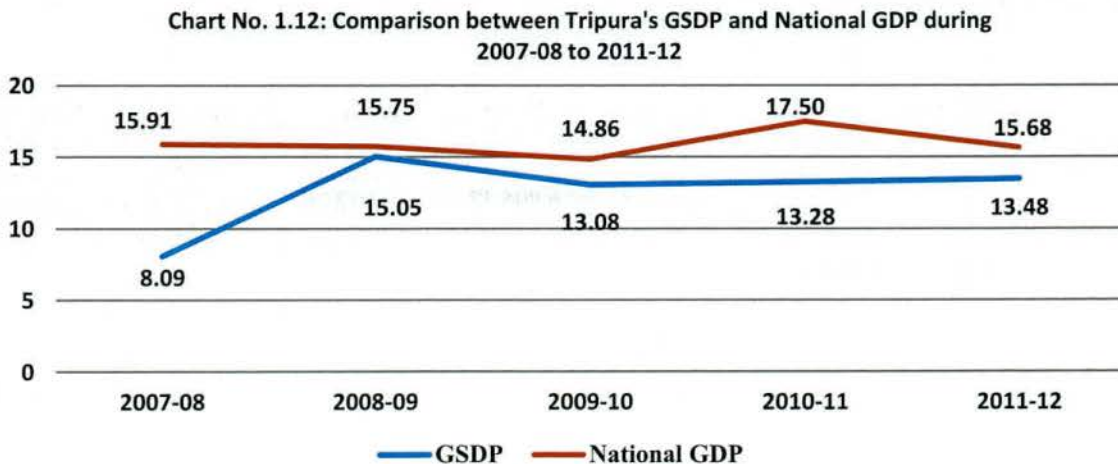
The rate of growth of National GDP during the last five years (2007-08 to 2011-12) shows a variable trend. The year-wise position of National GDP and the rate of growth over the past five years is shown in the table below and the comparison between the rate of growth of GSDP of Tripura and National GDP for the period from 2007-08 to 2011-12 is shown in the chart next below the table:

Table 1.29: National GDP and rate of growth during 2007-12 with base year 2004-05

	2007-08	2008-09	2009-10	2010-11 (Q)	2011-12 (A)
National GDP	45,82,086	53,03,567	60,91,485	71,57,412	82,79,975
Rate of Growth (%)	15.91	15.75	14.86	17.50	15.68

Q: Quick estimates; A: Advance estimates

Source: Compiled from CSO Data, Economic Survey 2011-12



From the chart above, it is distinctly evident that though Tripura had shown a significant progress in improving the quantum of its GSDP over the last five years, the National GDP growth rate was higher than that of Tripura in the last five year period. While the rate of growth of the GSDP of Tripura had increased from 8.09 per cent in 2007-08 to 13.48 per cent

in 2011-12, the National GDP on the other hand showed an uneven inconsistent trend ranging between 14.86 per cent and 17.50 per cent.

(b) Sectoral decomposition of GSDP in Tripura

The annual average growth rate in real terms shows that the State economy had performed better and achieved 8.7 per cent at the terminal year of 11th Plan, 2011-12 period as compared to 7.5 per cent of the terminal year of 10th Plan, 2006-07.

The following table depicts the performance growth in real terms in 10th and 11th Plan period in Tripura:

Table 1.30

Items	X th Plan					XI th Plan				
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Total GDP	5.9	6.6	7.8	7.9	7.5	7.3	8.1	8.4	8.6	8.7
Agriculture & Allied	3.3	3.8	3.8	4.5	4.2	3.8	4.0	3.3	3.4	6.4
Industry	6.3	6.8	8.1	8.2	8.1	8.3	8.6	9.2	9.8	10.3
Services	5.8	6.0	7.3	7.5	7.1	5.7	7.5	8.3	8.8	9.2

Source: Directorate of Economics & Statistics.

From the table above, it is evident that Agriculture and Allied sector registered a CAGR of 4.2 per cent during 11th Plan period as against 3.9 per cent during 10th Plan. The performance of agriculture and allied sector had remained impressive at 6.4 per cent during 2011-12 as compared to 4.2 per cent in the terminal year of 10th Plan. In service sector, transport, private communications and business services had grown significantly in 11th Plan Period as compared to 10th Plan.

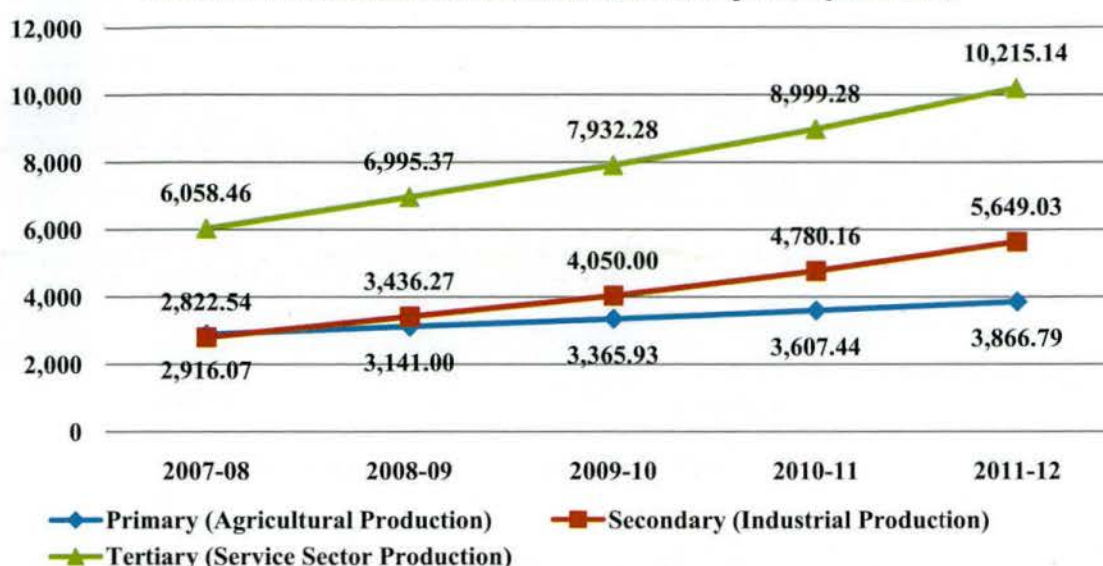
The table below shows sectoral performances and their contribution in real terms to the State GSDP for the 11th Plan Period, 2007-12:

Table 1.31

Sectors	(<i>₹ in crore</i>)				
	2007-08	2008-09	2009-10	2010-11	2011-12
Primary (Agricultural Production)	2,916.07	3,141.00	3,365.93	3,607.44	3,866.79
Secondary (Industrial Production)	2,822.54	3,436.27	4,050.00	4,780.16	5,649.03
Tertiary (Service Sector Production)	6,058.46	6,995.37	7,932.28	8,999.28	10,215.14
Total:	11,797.07	13,572.64	15,348.21	17,386.88	19,730.96

Source: Quarterly Review Report, 2011-12.

Chart No. 1.13: Sectoral contribution of GSDP in Tripura (Rupees in crore)

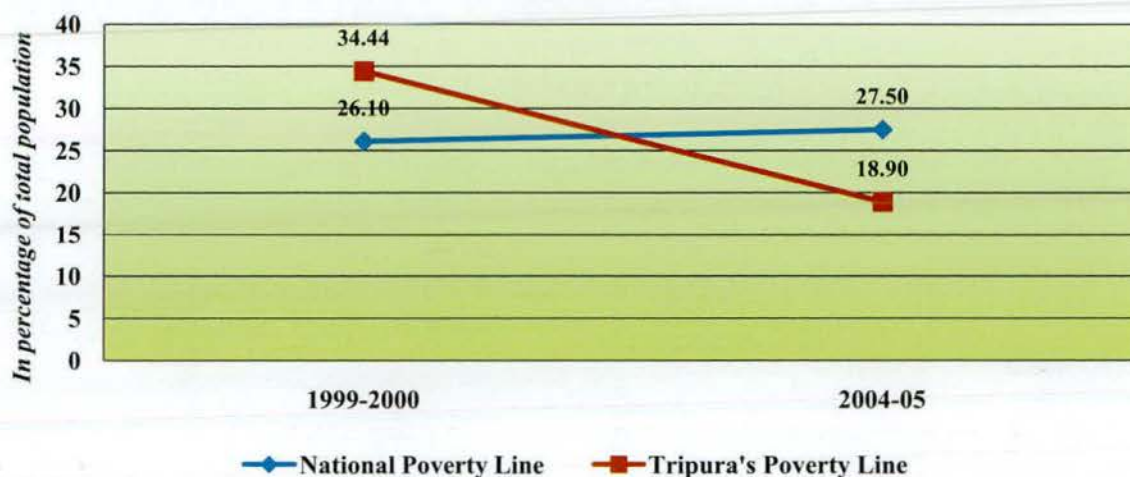


The contribution of primary sector in real term had declined from 25 per cent at the beginning of 11th Plan Period to 20 per cent in the terminal year. The State had made significant progress in Secondary Sector during 11th Plan Period mainly due to higher investment in construction sub-sector. The share of secondary sector had increased from 24 per cent to 29 per cent during the 11th Plan Period. The overall performance of the service sector (tertiary) remained quite impressive and steady during the entire period of 11th Plan. The contribution of service sector had remained steady all along the 11th Plan Period at over 51 per cent.

(c) Poverty analysis – per capita income, percentage of BPL population

The poverty elimination and employment generation in rural areas through Rural Development Programmes has been a priority area of the Government of Tripura. Prior to 1999-2000, Government of Tripura had not been able to sustain the momentum generated in the rate of poverty reduction, consequent upon which, Tripura suffered a major setback in rural areas, which led to poor quality of life, deprivation, malnutrition, illiteracy and low human development. But gradually after 1999-2000, the poverty in rural areas continued to show a high rate of decline. In 1999-2000, the number of people living below the poverty line was 13.02 lakh which was about 34.44 per cent of the then population in the State as against the All India percentage of 26.10. As per the National Sample Survey (NSS) report on States and All India poverty lines for 2004-05, Tripura registered 6.38 lakh people living below the poverty line which was 18.90 per cent of the total population of the State as against the All India percentage of 27.50. One of the major reasons behind such sharp decline may be attributed to decline in inequality in income distribution in both rural and urban areas of the State.

Chart I.14



In rural areas of the State, MGNREGS had been successfully implemented for reducing the rural poverty. The State as a whole provided employment to almost all job card holders (99.63 to 99.94 *per cent*) who demanded for employment and 4.24 lakh to 5.67 lakh rural households were provided employment thereby generating 29.99 lakh mandays, which in turn had contributed much in achieving a healthy per capita income of the State. During 2011-12, the per capita income of the State stood at ₹ 50,334.37¹⁷ which grew by 14.18 *per cent* over the previous year.

Another important key parameter towards assessing a healthy socio-economic status is Human Development Index (HDI), which is a composite index consisting of consumption expenditure (as a proxy for income), education and health. The Tripura Human Development Index, 2007 gives valuable information on the overall position of health, education and income of the State. It provides a valuable input in planning for the development of the Scheduled Tribes, Scheduled Castes, Religious Minorities and other disadvantaged segments of the society and bringing an all round development of the State in coming years.

As per HDI, 2011 NE States had done remarkably well in human development outcomes to rank 6th position in the All India level with HDI at 0.57, where Tripura's contribution to the NE HDI was 0.59 which was higher than the All India HDI by 0.12 points.

Education: Literacy rate, female literacy

Spread of literacy and education is a basic issue associated with today's civilisation, be it population control, health, hygiene, empowerment of women and weaker sections of society as well as modernisation, industrialisation, communication and trade and commerce. Since the

¹⁷ NSDP of Tripura during 2011-12: ₹ 18,477.91 crore ÷ Population of Tripura as per 2011 census: 36,71,032 = ₹ 50,334.37 (Source: Directorate of Economic & Statistics).

education has the vital importance in the economic development as well as creation of sustainable human capital, it is, therefore, considered that literacy and education are the reasonable good indicators for ensuing the level of development in a society including construction of the HDI for the State at disaggregated level.

Literacy being an important and key indicator towards maintaining a healthy socio-economic status, Tripura had been witnessing an upward trend at 87.50 *per cent* against all India rate of 74.64 *per cent* as per 2011 population census, of which male literacy stood at 92.18 *per cent* while female literacy was at 83.15 *per cent*. As per 2001 census, the literacy rate in Tripura was 73.19 *per cent* of which male and female were 82.42 *per cent* and 64.33 *per cent* respectively.

The priority of education sector is to universalise elementary education and in order to achieve this, the State was implementing the National Programme of Sarva Shiksha Abhiyan (SSA) to enroll 100 *per cent* children of age group 6-14 years. The financial outlay under SSA for the last five years was as under:

Table 1.32

Year	Funds released				Expenditure incurred	Unspent balance
	Central	State	DONER/ Others	Total funds available		
2007-08	41.78	2.42	2.41	48.55	43.30	5.25
2008-09	64.64	9.41	-	79.30	70.33	8.97
2009-10	74.73	9.70	-	93.40	84.04	9.36
2010-11	171.21	12.88	4.00	197.45	194.73	2.72
2011-12	174.94	103.77	-	278.71	242.64	36.07

Source: Departmental figures.

Health indicators: Infant Mortality Rate – Maternal Mortality Rate

Health is defined as a state of complete physical, mental and social well being, and not merely the absence of disease or infirmity. Good health is a key factor for an individual in leading an economically meaningful life. The well being of a State depends to a large extent on sound health of its people and it is one of the primary functions of the Government to provide good health care facilities to its citizens.

The sole objective of the Health and Family Welfare sector in Tripura is “health for all” with reference to the poor and backward people and in such pursuit the chief target set by the State was to improve maternal and child health and in particular to reduce maternal and infant mortality. To achieve this target, the Family Welfare, Reproductive and Child Health Programme had been implemented in the State. Besides, NRHM in conjugation with the Health Department had also given the health services in the State a major boost. As a result of concerted efforts made by the State Government, there was a visible improvement in the health status of the people of Tripura, which is evident from the table below:

Table 1.33

	All India	Tripura
Birth Rate	22.1/1000	14.9/1000
Death Rate	7.2/1000	5.0/1000
Natural Growth Rate	14.9/1000	9.9/1000
Infant Mortality Rate	47/1000	27/1000
Total Fertility Rate	2.7	2.2

From the above, it is distinctly evident that the State Government had been able to deliver best possible health care services to the people especially the primary health care services.

1.12 Conclusion and Recommendations

The fiscal position of the State viewed in terms of key fiscal parameters – revenue surplus, fiscal deficit, primary deficit etc. indicated that the State had maintained revenue and primary surplus during the TFC award period i.e. 2005-10 (in 2009-10, the State had witnessed primary deficit) and also in 2010-11 (the first year of the XIII FC period). During the current year, there was a considerable improvement in revenue surplus and primary surplus, and the State had managed to achieve fiscal surplus which was running in deficit.

Revenue Receipts

During 2011-12, 83 *per cent* of the total revenue was from the Government of India as State share of central taxes (20 *per cent*) and Grants-in-aid (63 *per cent*). The Own Tax Revenue of the State constituted 13 *per cent* of the total revenue receipts. The OTR during 2011-12 remained above the normative assessment (by 30 *per cent*) made by the Thirteenth Finance Commission (XIII FC) for the State and had also remained above (by 27 *per cent*) the State's own projections. The non-tax revenue constituted 4 *per cent* of the total revenue receipts which was higher than the projections made both by the XIII FC (by 52 *per cent*) and the State (by 66 *per cent*).

The tax compliance efforts appeared to have been enforced by the State Government as all the deficits had turned into surplus during the current year. The Government should maintain the same momentum to ensure that the Government of India releases all grants due to the State by timely action on all conditionalities that are pre-requisites to the release which would also increase the total receipts of the State.

Expenditure of the State Government

During 2011-12, the Revenue expenditure stood at ₹ 4,809.23 crore (77 *per cent* of the total expenditure) and grew by ₹ 449.75 crore over the previous year. In spite of the fact that capital expenditure during 2011-12 increased by ₹ 338.93 crore over the previous year, 39 projects on which an expenditure of ₹ 249.37 crore had been expended were still incomplete.

During 2011-12, the development expenditure (₹ 3,907.31 crore) increased by ₹ 628.63 crore over the previous year but was much below the Budget Estimate (₹ 4,356.57 crore) for 2011-

12. The relative share of the revenue development expenditure was 43 *per cent* of the total expenditure while the share in respect of capital development expenditure was only 20 *per cent*. The expenditure pattern of the State, thus, revealed that as always there was an increasing pressure on revenue expenditure whereas in respect of capital expenditure during 2011-12, the percentage increase was only nominal.

The expenditure on non-plan salary component during 2011-12 was also significantly higher by ₹ 347.75 crore (around 23 *per cent*) than the assessment made by the XIII FC for the State (₹ 1,528.20 crore).

The high proportion of salaries to total revenue expenditure much beyond the assessment of the XIII FC may impact on the State's financial health as the State's own resources are meagre.

Fiscal Correction Path

During 2011-12, the State had witnessed a significant growth in revenue surplus which stood at ₹ 1,667.67 crore and the fiscal deficit turned into fiscal surplus during 2011-12, which stood at ₹ 258.62 crore. The State, however could not achieve the fiscal surplus target of 3.0 *per cent* of GSDP as prescribed in the TFRBM Act, 2005 for the year 2011-12, which stood at 1.31 *per cent* of GSDP.

Keeping in view the recommendations of the Thirteenth Finance Commission, the State should continue to maintain fiscal surplus in order to achieve the targets as fixed in the FRBM in the ensuing years.

Fiscal liabilities

The percentage of fiscal liabilities to GSDP during 2011-12 was 34.84, which was fractionally higher than the projection in the Fiscal Indicator (34.68 *per cent*) in the Medium Term Fiscal Policy Statement (MTFPS), but was less than the projection (44.90 *per cent*) made in the TFRBM Act. During 2011-12, interest receipts as percentage of outstanding loans and advances was 0.96 whereas interest paid by the Government as percentage to outstanding liabilities was 7.18.

Investment and Returns

Investment of Government money in Government Companies and Statutory Corporations are increasing year after year, but a meagre return of ₹ 25.95 crore from this investment had been received by the Government during 2011-12. Against the average rate of interest on Government borrowings of 8.41 *per cent*, the return on investment was only 2.71 *per cent* during 2011-12.

A performance-based system of accountability should be put in place in the Government Companies/Statutory Corporations so as to derive profitability and improve efficiency in service. The Government should ensure better value for money in investments by identifying the Companies/Corporations which are endowed with low financial but high socio-economic returns and analyse whether it is justified to invest high cost borrowings in these Companies.

**CHAPTER 2: FINANCIAL MANAGEMENT
AND BUDGETARY CONTROL**

2.1 Introduction

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

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

2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2011-12 against 58 grants/appropriations was as given in **Table 2.1**:

Table 2.1: Summarised Position of Actual Expenditure *vis-à-vis* Original/Supplementary provision

Nature of expenditure		Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure*	(₹ in crore) Savings (-)/ Excess (+)
Voted	I. Revenue	4,496.74	428.88	4,925.62	4,413.12	(-) 512.50
	II. Capital	1,569.59	871.55	2,441.14	1,416.79	(-) 1,024.35
	III. Loans and Advances	34.28	2.81	37.09	13.89	(-) 23.20
	Total Voted	6,100.61	1,303.24	7,403.85	5,843.80	(-) 1,560.05
Charged	IV. Revenue	592.89	4.98	597.87	503.95	(-) 93.92
	V. Capital	-	-	-	-	-
	VI. Public Debt-Repayment	385.94	11.87	397.81	217.52	(-) 180.29
	Total Charged	978.83	16.85	995.68	721.47	(-) 274.21
Appropriation to Contingency Fund (if any)		-	-	-	-	-
Grand Total		7,079.44	1,320.09	8,399.53	6,565.27	(-) 1,834.26

* These are gross expenditure including actual recoveries in 5 grants (13, 15, 27, 31 and 51) amounting to ₹ 127.38 crore (Revenue: ₹ 107.84 crore and Capital: ₹ 19.54 crore).

The overall saving of ₹ 1,834.26 crore was the result of saving of ₹ 1,904.02 crore in 41 grants and 11 appropriations under Revenue Section, 30 grants and seven appropriations under

Capital Section, offset by excess of ₹ 69.76 crore in five grants and two appropriations under Revenue Section and one grant and one appropriation under Capital Section.

Out of total savings of ₹ 1,904.02 crore, ₹ 1,702.14 crore savings was mainly in Finance (₹ 554.57 crore), Tribal Welfare (₹ 306.78 crore), Welfare of Scheduled Castes (₹ 197.78 crore), Planning and Co-ordination (₹ 86.72 crore), Public Works (Water Resources) (₹ 99.97 crore), Agriculture (₹ 188.08 crore), Public Works (Roads and Buildings) (₹ 81.35 crore), Home (Police) (₹ 66.33 crore), Education (Social) (₹ 47.08 crore), Education (Higher) (₹ 39.13 crore) and Education (School) (₹ 34.21 crore) Departments.

Total excess expenditure of ₹ 69.76 crore occurred mainly in Finance (₹ 28.35 crore), Urban Development (₹ 21.57 crore), Health (₹ 8.59 crore), Panchayati Raj (₹ 4.83 crore), Information Technology (₹ 3.94 crore) and Industries and Commerce (₹ 1.43 crore) Departments.

Reasons for huge savings/ excess had not been intimated by the departments concerned.

2.3 Financial Accountability and Budget Management

2.3.1 Appropriation vis-à-vis Allocative Priorities

The outcome of the appropriation audit revealed that out of overall savings of ₹ 1,834.26 crore, savings of ₹ 1,775.50 crore (96.80 per cent) exceeded ₹ 10 crore in each case in respect of 27 cases (**Appendix 2.1**).

It was also seen that in 17 cases (**Appendix 2.1**) actual expenditure was less than even the original provision of which in 12 cases supplementary provision were also made. There were savings of more than ₹ 100 crore each in two cases under Revenue viz., Agriculture (₹ 100.99 crore) and Tribal Welfare (₹ 110.87 crore) Departments and in three cases under Capital viz., (i) Finance (₹ 459.28 crore), (ii) Tribal welfare (₹ 195.91 crore) and (iii) Welfare of Scheduled Castes and other Backward Classes (₹ 118.96 crore) Departments, which ranged from 21 to 95 per cent of their provision. Abnormal savings indicated that the basis for assessment of original as well as supplementary requirements were not realistic.

Reasons for huge savings had not been intimated (October 2012) by the departments.

2.3.2 Persistent Savings

In 33 cases, there were persistent savings of more than rupees one crore each during the last five year period (**Appendix 2.2**). Out of 33 cases, in 12 cases the savings were more than ₹ 10 crore while in 11 cases the savings were more than 10 per cent of their provision during the year 2007-08 to 2011-12 as detailed in **Table 2.2**.

Table 2.2: List of Grants indicating Persistent Savings of ₹ 10 crore and above during 2007-12

Sl. No.	Number and name of grant	Amount of savings (₹ in crore)				
		2007-08	2008-09	2009-10	2010-11	2011-12
Revenue-Voted						
1.	10 – Home (Police) Department	22.02 (6)	37.06 (9)	18.35 (3)	17.78 (3)	49.29 (8)
2.	19 – Tribal Welfare Department	36.87 (13)	42.78 (13)	56.61 (14)	123.25 (26)	110.87 (21)
3.	20 – Welfare of Scheduled Castes Department	19.89 (20)	30.28 (23)	42.92 (28)	71.40 (40)	78.77 (37)
Capital-Voted						
4.	13 – Public Works (Roads and Buildings) Department	44.02 (18)	46.54 (19)	23.02 (11)	64.74 (34)	31.98 (19)
5.	15 – Public Works (Water Resources) Department	15.34 (41)	13.03 (40)	27.05 (55)	79.65 (74)	58.45 (68)
6.	19 – Tribal Welfare Department	183.09 (51)	215.90 (39)	305.80 (41)	263.69 (42)	195.91 (32)
7.	20 – Welfare of Scheduled Castes Department	85.00 (48)	126.01 (41)	189.91 (48)	169.99 (50)	118.96 (35)
8.	27 – Agriculture Department	15.35 (55)	29.29 (61)	39.72 (66)	59.96 (68)	86.99 (79)
9.	34 – Planning and Coordination Department	116.82 (89)	73.14 (94)	101.67 (97)	155.82 (98)	86.60 (95)
10.	39 – Education (Higher) Department	13.92 (78)	15.97 (71)	34.71 (54)	22.88 (47)	27.47 (41)
11.	40 – Education (School) Department	31.39 (59)	18.12 (33)	32.73 (44)	17.31 (35)	21.96 (27)
12.	43 – Finance Department	136.22 (99)	35.92 (97)	101.37 (99)	204.88 (99)	301.52 (99)

NB: Percentage of total provision in brackets.

Analysis of the savings revealed that:

- There were increasing trend of savings in respect of Welfare of Scheduled Castes and Other Backward Classes Department (Grant No. 20) in Revenue Sector and Agriculture Department (Grant No. 27) under Capital Sector during the last five year period. In Grant No. 20, the savings increased from ₹ 19.89 crore in 2007-08 to ₹ 78.77 crore in 2011-12 in respect of Revenue account while the trend of high savings was persistent in respect of Capital account and the percentage of savings as compared to the provision ranged between 35 and 50 *per cent* during the period. Again in Grant No. 27, the savings increased from ₹ 15.35 crore in 2007-08 to ₹ 86.99 crore in 2011-12 in respect of Capital account while the percentage ranged between 55 and 79 of its provision during the period. The high percentage of savings to original provision also occurred during the five year period (2007-12) except 2008-09 in Grant No. 43 in respect of Capital Account and stood at 99 *per cent*.

2.3.3 Expenditure without Provision

As per the Financial Rule, expenditure should not be incurred on a scheme/service without provision of funds. It was, however, noticed that expenditure of ₹ 78.87 crore was incurred in 18 grants/ appropriations without any provision in the original estimates/supplementary

demands and without any re-appropriation orders to this effect. Details of the scheme / service where expenditure were incurred without any provision of funds are detailed in **Appendix 2.3**.

There were 14 cases under 9 grants/ appropriations, where expenditure of rupees one crore in each case (**Appendix 2.3**), was incurred without making any provision during the year out of which, in 3 cases amount involved was more than ₹ 10 crore each, as detailed in **Table 2.3**.

Table 2.3: Expenditure incurred without provision during 2011-12

(₹ in crore)				
Number and Name of Grants/ Appropriations	Head of Account	Head of Service	Amount of expenditure without provision	Reasons/Remarks
35 – Urban Department	(i) 2217	Urban Development		Reasons for expenditure without budget provision were not intimated by the Department (September 2012).
	01	State Capital Development		
	192	Assistance to Municipalities/ Municipal Council		
	32	Urban Development		
	20	JNNURM (Plan)	10.52	
	(ii) 4217	Capital Outlay on Urban Development		
	01	State Capital Development		
43 – Finance Department	051	Constructions		-do-
	43	Finance Commission		
	59	Construction of Drainage system in Agartala (Plan)	20.00	
	6003	Internal Debt of State Government		
	105	Loan for NABARD		
	58	Debt Services		
	11	NABARD (Non-Plan)	18.85	
			Reasons for incurring expenditure without appropriation was stated to be due to clubbing of budget provision in major head/sub-head 6003-105 instead of 6003-101.	

2.3.4 Excess over provision relating to previous years requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get the excess over a grant/appropriation regularised by the State Legislature. Although no time limit for regularisation of expenditure had been prescribed under the Article, the regularisation of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee (PAC). Information on the regularisation of excess expenditure amounting to ₹ 1,331.15 crore for the years 2000-11 had not been furnished (November 2012) by the State Government though called for (June 2012). The year-wise amount of excess expenditure pending regularisation for grants/appropriations is summarised in **Table 2.4**.

Table 2.4: Excess over provision relating to previous years requiring regularisation

Year	Number of		Amount of excess over provision	Status of regularisation
	Grants	Appropriations		
2000-01	5 (5,10,31,45,51)	4 (13,14,25,43)	81.92	NA
2001-02	10 (5, 7, 10, 14, 17, 22, 24, 31, 41, 45)	4 (13, 35, 43,49)	275.57	NA
2002-03	6 (6, 7, 10, 36, 45, 47)	4 (12, 14, 31, 43)	266.77	NA
2003-04	3 (5, 28, 36)	2 (31, 43)	233.55	NA
2004-05	11 (2, 4, 6, 14, 18, 22, 33, 36, 40, 54, 55)	3 (1, 31, 43)	321.67	NA
2005-06	5 (6, 15, 39, 45, 56)	2 (1, 43)	14.58	NA
2006-07	3 (22, 41, 42)	3(13, 20, 43)	14.85	NA
2007-08	3 (23, 28, 36)	2 (43, 48)	22.89	NA
2008-09	5 (22, 31, 35, 41, 56)	2 (2, 43)	16.56	NA
2009-10	3 (23, 24, 29)	1 (14)	62.17	NA
2010-11	8 (13, 14, 16, 22, 24,31, 41, 56)	5 (1, 2, 13, 48)	20.62	NA
Total			1,331.15	

2.3.5 Excess Expenditure

An excess expenditure aggregating to ₹ 69.76 crore was incurred in 9 cases under 8 grants / appropriations which exceeded the approved provision during the year 2011-12 and are required to be regularised by the State Legislature under Article 205 of the Constitution. Details are given in **Appendix 2.4**. The maximum excess expenditure which occurred in the grants/ heads are detailed in **Table 2.5** below:

Table 2.5: List of Grants indicating Excess expenditure by 10 per cent and above of the total provision during 2011-12

Sl. No.	Number and name of grant	Total provision	Total expenditure	Amount of excess expenditure	Percentage of excess expenditure to total provision
Revenue-voted					
1.	16 – Health Department	86.65	95.24	8.59	10
2.	23 – Panchayati Raj Department	94.25	99.08	4.83	5
Capital-voted					
3.	35 – Urban Development Department	7.63	26.27	18.64	244
4.	56 – Information Technology Department	8.21	12.15	3.94	48
Total:		196.74	232.74	36.00	18

The above table shows that out of total excess expenditure of ₹ 69.76 crore, ₹ 36.00 crore (52 per cent) occurred in four grants, of which, excess expenditure occurred for more than rupees one crore in each case over the total provision and it ranged between 10 and 244 per cent. High percentage (244 per cent) of excess expenditure was observed in Grant No. 35 – Urban Development Department followed by 51 per cent in case of Grant No. 23 – Panchayati Raj Department. It was seen from the Appropriation Accounts 2011-12 that though there was no provision in case of charged expenditure under revenue head of Grant No. 35, ₹ 2.93 crore was

incurred without any provision which turned into an excess expenditure during the year. However, when compared to the revised estimates (both Revenue and Capital taken together), there was no overall excess expenditure in Grant No. 23 but in Grant No. 35 the total excess expenditure was ₹ 28.81 crore during the year 2011-12.

2.3.6 Unnecessary/Excessive/Inadequate supplementary provision

Supplementary provision aggregating to ₹ 269.37 crore obtained in 16 cases (₹ one crore or more in each case) during the year proved unnecessary as the expenditure did not come up to the level of original provision as detailed in **Appendix 2.5**. In 5 cases, supplementary provision of ₹ 18.15 crore proved insufficient, by rupees one crore or more in each case, leaving an aggregate excess expenditure of ₹ 37.44 crore over the supplementary provision (**Appendix 2.6**). In 21 cases, supplementary provision of ₹ 921.71 crore was obtained against actual requirement of ₹ 376.62 crore, resulting in excess supplementary provision as well as savings of ₹ 545.09 crore in these cases, as detailed in **Appendix 2.7**.

2.3.7 Excessive/unnecessary re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation to another unit where additional funds are needed. During 2011-12, where savings were anticipated, injudicious re-appropriation proved excessive or insufficient and resulted in savings/excess of over rupees one crore in each sub-head of 25 grants/appropriations as detailed in **Appendix 2.8**.

In 15 out of 123 Sub-heads of 8 grants/appropriations (**Appendix 2.8**), savings/ excess of more than ₹ 10 crore in each case occurred due to injudicious, insufficient or excessive re-appropriation of funds during the year 2011-12. This indicated that re-appropriations were done without proper assessment of actual requirement.

2.3.8 Unexplained re-appropriation

According to the Financial Rules, reasons for additional expenditure and savings should be explained with case specific comments and vague expressions such as “based on actual requirements”, “based on trend of expenditure”, etc., should be avoided. Scrutiny of re-appropriation orders issued by the Finance Department revealed that out of total 725 cases, re-appropriation was done in 391 cases (54 *per cent*) where the reasons attributed were largely commented upon with expression like ‘based on actual requirement’ which in violation to Financial Rules were arbitrary and vague.

2.3.9 Substantial surrenders

Substantial surrender (cases where more than 50 *per cent* of total savings) were not made in respect of 24 grants/appropriations. Out of the total provision of ₹ 2,300.06 crore in these 24 cases, ₹ 486.11 crore (21 *per cent*) of total provision was available for surrender. Of this, ₹ 365.35 crore (75 *per cent* of available savings) was not surrendered during the year 2011-12. It is noticeable that as much as 99 *per cent* of available savings was not surrendered in four

grants (Grant No. 5, 12, 21 and 40) and 90 to 98 *per cent* were not surrendered in another four grants (Grant No. 16, 38, 52 and 53). The details of such cases are given in **Appendix 2.9**. Reasons for not surrendering ₹ 365.35 crore were not stated.

2.3.10 Surrender in excess of actual savings

In 9 cases, the amounts surrendered were in excess of actual savings which indicated inadequate budgetary control in these departments. As against savings of ₹ 129.74 crore, the surrendered amount was ₹ 150.70 crore resulting in excess surrender of ₹ 20.96 crore. Details are given in **Appendix 2.10**. In 2 out of 9 cases, the amount of excess surrender was above ₹ 4 crore while in one case it was above ₹ 9 crore.

2.3.11 Anticipated savings not surrendered

As per Financial Rules, the departments incurring expenditure are required to surrender the grants/appropriations or portion thereof to the Finance Department as and when the savings are anticipated. At the close of the year 2011-12, there were 40 grants/appropriations in which savings occurred (₹ 10 lakh and above in each case) but no amount was surrendered by the departments concerned. The amount involved in these cases was ₹ 218.33 crore (**Appendix 2.11**). Out of 40, in 19 cases the savings were more than rupees one crore while in seven cases, there were savings of more than ₹ 10 crore. The departments involved were (i) Public Works (Roads and Buildings) Department (₹ 31.98 crore, ₹ 30.25 crore and ₹ 18.83 crore), (ii) Education (Higher) Department (₹ 27.47 crore and ₹ 11.66 crore), Education (School) Department (₹ 21.96 crore) and (iv) Home (Police) Department (₹ 17.04 crore).

Besides, in four grants, there were no anticipated savings and even the expenditure was in excess of the provision. Though there were no savings, the Controlling Officers (**Appendix 2.12**) surrendered an amount of ₹ 16.24 crore during 2011-12, which was indicative of poor financial management and control over expenditure.

2.3.12 Rush of expenditure

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

According to the Financial Rules, rush of expenditure in the closing month of the financial year should be avoided. Contrary to this, in respect of 25 grants/ appropriations more than 20 *per cent* of the total provision and expenditure during the year was incurred in the last month of the financial year (**Appendix 2.13**). In six grants under Capital Section more than 50 *per cent* expenditure was incurred during March 2012.

Rush of expenditure at the close of the year can lead to infructuous, nugatory or ill planned expenditure. The departments should spread the expenditure uniformly throughout the year as far as practicable without holding the funds till the end of the financial year.

2.4 Expenditure controls

2.4.1 Pendency in submission of Detailed Countersigned Contingent (DCC) Bills against Abstract Contingent (AC) Bills

As per sub-rules 11 (ii) and 14 of Rule 27 of the Delegation of Financial Powers Rules, Tripura, 2007, drawal of the amount in AC Bills should be adjusted in DCC Bills submitted to countersigning officer within 60 (sixty) days from the date of the drawal of the amount, and the Head of the Department shall countersign all DCC Bills and forward them to the Accountant General (Accounts & Entitlement), Tripura within 90 (ninety) days from the date of the drawal of the AC Bill.

As on 1-4-2011, there were 22,787 Nos of Unadjusted AC Bills involving ₹ 147.74 crore drawn by various departments/ DDOs upto 31-3-2011. Out of this, only 19,403 Bills amounting to ₹ 110.60 crore were settled. In 2011-12, 10,164 AC bills amounting to ₹ 111.55 crore were drawn. The total unadjusted AC bills as on 31-03-2012 stood at 13,548 bills involving ₹ 148.69 crore. One of the major reasons for drawing AC bills was to avoid lapse of budget/funds.

The year-wise position for the last three years are given in **Table No. 2.6:**

Table 2.6: Year-wise break-up of outstanding AC Bills as on 31-03-2012

Year	AC Bills outstanding as on 31 March 2011		Outstanding AC Bills settled upto 31 March 2012		Outstanding AC Bills as on 31 March 2012	
	No. of Bills	Amount	No. of Bills	Amount	No. of Bills	Amount
Upto 2009-10	7,194	62.76	5,930	48.89	1,264	13.87
2010-11	15,593	84.98	13,473	61.71	2,120	23.27
2011-12	-	-	-	-	10,164	111.55
Total :	22,787	147.74	19,403	110.60	13,548	148.69

Source: Based on VLC data from A&E Office.

Department-wise breakup of AC Bills involving ₹ 111.55 crore drawn during the year 2011-12 are given in **Appendix 2.14**. Year-wise position of substantial amounts drawn on 11,700 AC Bills involving ₹ 128.60 crore by some major departments which remained un-adjusted as on 31 March 2012 are given below:

Table 2.7: Year-wise break-up of AC Bills outstanding of some major departments

(₹ in crore)				
Sl. No.	Name of Department	Year	No. of AC Bills	Amount of AC Bills outstanding as on 31 March 2012
1.	Tribal Welfare Department	2009-10	711	7.83
		2010-11	854	7.27
		2011-12	2414	29.23
2.	Welfare of SC, OBC and Minorities Department	2009-10	55	0.61
		2010-11	307	4.49
		2011-12	1533	13.96
3.	Education (Social) Department	2010-11	297	3.65
		2011-12	1255	6.15
4.	Revenue Department	2009-10	498	5.43
		2010-11	275	2.37
		2011-12	2413	24.96
5.	Education (School) Department	2010-11	337	4.88
		2011-12	685	17.08
6.	Rural Development Department	2010-11	50	0.61
		2011-12	16	0.08
Total:			11700	128.60

Non-adjustment of AC Bills for long periods and failure of controlling authority in enforcing strict financial discipline could lead to mis-appropriation.

2.5 Preparation of Budget Estimates – compliance with prescribed procedures

The budgetary practices followed in Tripura are codified in the Tripura Budget Manual, 1998, which had been framed with a view to improve the quality of budgets and its implementation. The budget manual draws the roadmap for all departments:

- to restrict the expenditure within the budget estimates.
- to avoid idle parking of funds in the PL/ Bank/ Postal accounts etc. by drawal of funds without immediate actual expenditure.

The budget manual also reiterates on avoidance of lapse of funds and the funds under CSS/ NEC which are not utilised within the same financial year, should be revalidated in the next/ subsequent years. The savings in non-plan is more a credit rather than discredit.

2.5.1 Preparation of Revised Estimate and Budget Estimate by the State Government Departments

Every year all the departments prepare their own budget as per guidelines of the Finance Department. Before preparation of budget estimates, DDO-wise and item/scheme-wise requirement of funds are consolidated and the budget is prepared as per format considering the requirement of funds of the DDOs.

Regarding preparation of Revised Estimate for a particular year, the Finance Department convenes a meeting with all the departments and discusses about the budget estimate for the next financial year and revised estimate for the current year. After detailed discussion with the departments, the Finance Department finalises a tentative amount of revised estimate (Plan and Non-Plan) and budget estimate for the next financial year. Accordingly, the departments prepare their budget, on the basis of the figures finalised by the Finance Department as per format and submit the same to the Finance Department. However, as per Rule 7 of Chapter IV of the Budget Manual of Government of Tripura, each Controlling Officer is responsible for the correct preparation of the estimates (both for revised and budget) in respect of the receipts and expenditure with which he is concerned.

2.5.2 Non-Plan Non-Salary Expenditure

The position of Budget Estimates and Revised Estimates (both plan and non-plan expenditure) along with actuals for the years 2007-12 of the State are given below:

Table 2.8: Total Plan and Non-Plan Expenditure

	Total Expenditure (₹ in crore)					
	Plan			Non-Plan		
	Budget Estimate	Revised Estimate	Actual	Budget Estimate	Revised Estimate	Actual
2007-08	1814.38	1742.96	1424.27	2624.06	2535.62	2410.84
2008-09	2209.96	2154.23	1795.72	3038.80	2967.38	2715.32
2009-10	2300.34	2725.77	2077.42	3784.00	3829.23	3680.07
2010-11	2683.75	2405.55	1887.29	4009.51	3888.43	3737.03
2011-12	2646.38	2871.05	2383.06	4213.07	4183.67	3823.43

Source: Budget at a Glance and Finance Accounts.

Scrutiny of Budget documents revealed that there was increase in Plan expenditure in the RE over the BE in 2009-10 and 2011-12 during last five year period (2007-12). In 2009-10 and 2011-12 the revised Plan estimates exceeded the BE by ₹ 425.43 crore and ₹ 224.67 crore respectively. However, the actual expenditure was lower than both the BE and RE during all the years in the last five year period. It was also noticed from the budget documents that the revised estimates for the plan expenditure during 2011-12 had increased in respect of 16 grants/ appropriations where the percentage of increase ranged between 50 per cent and 1930 per cent over the original Budget Estimate during the year (Appendix 2.15).

Further it was noticed that during the period 2007-12, the RE of the State in respect of Non-Plan expenditure was less than the BE, except in 2009-10 when it was higher by ₹ 45.23 crore. The actual expenditure was within the BE and RE during the five year period.

On being pointed out, the Finance Department in reply stated (September 2012) that increase of provision for different grants depends upon the receipt of funds from the Government of India under various schemes like CSS/NEC etc. and policy of the Government. Moreover, the Special Central Assistance (SPA) granted by the Planning Commission is initially kept under Finance Department grant as projects are not finalised at the beginning of the financial year. Subsequently, the Finance Department allocates the funds to different departments based on

the Projects sanctioned by the Planning and Co-ordination Department resulting in abnormal increase in grants under State Plan Head.

The Finance Department, a key department of the Government of Tripura, should finalise the budget for the next financial year following current year's expenditure pattern and instruct the Controlling Officers accordingly.

2.6 Outcome of the Review of Selected Grants

2.6.1 Introduction

A review of Grant No 41- Education (Social) Department was conducted in September 2012 in the Directorate of Social Welfare and Social Education mainly to assess the efficiency in the process of budgeting and consequent control of expenditure under both the Revenue and Capital heads during the year 2011-12.

The Principal Secretary, the Controlling Officer of the Education (Social Welfare and Social Education) Department assisted by the Director of Social Welfare and Social Education was responsible for the implementation of the Government policies pertaining to social welfare and social education.

1. The summarised position of budget provision and actual expenditure thereagainst during 2011-12 in respect of Grant No. 41 is given below:

Table 2.10:

Nature of expenditure	Budget provision			Actual Expenditure	Savings (-)/ Excess (+)
	Original	Supplementary	Total		
Revenue	215.83	16.88	232.71	205.44	(-) 27.27
Capital	41.47	8.48	49.95	30.15	(-) 19.80
Total:	257.30	25.36	282.66	235.59	(-) 47.07

Source: Appropriation Accounts – 2011-12.

Table above shows that against the total budget provision of ₹ 282.66 crore, expenditure of ₹ 235.59 crore was incurred under Grant No. 41 resulting in an overall savings of ₹ 47.07 crore during the year.

Scrutiny of Appropriation Accounts revealed that out of total savings of ₹ 47.07 crore, an amount of ₹ 18.05 crore (Revenue: ₹ 13.77 crore; Capital: ₹ 4.28 crore) was surrendered by the Department resulting in net savings of ₹ 29.02 crore during the year 2011-12.

Further scrutiny of the Appropriation Accounts revealed that the Controlling Officer of the Social Education Department mainly operates the major heads (i) 2202 – General Education, (ii) 2235 – Social Security and Welfare, (iii) 2236 – Nutrition etc. in Revenue Section and major head (iv) 4235 – Capital Outlay on Social Security and Welfare in Capital Section under Grant No. 41. On scrutiny, it was noticed that out of total expenditure of ₹ 205.44 crore in Revenue, ₹ 205.43 crore was incurred in major heads under General Education (₹ 43.00 crore),

Social Security and Welfare (₹ 161.99 crore) and Nutrition (₹ 0.44 crore) both in Plan and Non-Plan heads against a total provision of ₹ 218.95 crore, resulting in a savings of ₹ 13.51 crore in these heads during the year. In Capital section, out of total expenditure of ₹ 30.15 crore, ₹ 21.67 crore was incurred on Integrated Child Development Programme under CSS and ₹ 8.48 crore on other welfare programmes against the revised estimate of ₹ 45.66 crore resulting in net savings of ₹ 15.51 crore under this head. Major head-wise provision and their expenditure are given below:

Table 2.11: Major head-wise grants and expenditure in Grant No. 41 during 2011-12

Major Head	Budget Provision				Expenditure				(₹ in crore)
	Non-Plan	Plan	CSS	Total	Non-Plan	Plan	CSS	Total	Savings (-) / Excess (+)
2059	0.01	-	-	0.01	0.01	-	-	0.01	-
2202	43.85	0.01	-	43.86	42.99	0.01	-	43.00	(-) 0.86
2235	6.13	71.67	96.92	174.72	6.77	71.42	83.80	161.99	(-) 12.73
2236	0.36	-	-	0.36	0.44	-	-	0.44	(+) 0.08
4235	-	8.48	37.18	45.66	-	8.48	21.67	30.15	(-) 15.51
Total:	50.35	80.16	134.10	264.61	50.21	79.91	105.47	235.59	(-) 29.02

Source: Departmental information.

Analysis of the expenditure *vis-à-vis* the budget provision revealed that savings in revenue expenditure was mainly due to inability of the Department to spend ₹ 11.16 crore provided under Integrated Child Development Services (ICDS) Programme and ₹ 1.86 crore under Indira Gandhi Matritva Sahayak Yojana (IGMSY) and other activities against the revised budget of ₹ 92.73 crore and ₹ 4.00 crore respectively, while major savings in Capital Section was due to non-utilisation of ₹ 15.52 crore which include ₹ 15.18 crore for construction of Anganwadi centres during 2011-12.

2.6.2 Short release of Central funds

During 2011-12, Government of India released ₹ 178.98 crore against its share of project costs of ₹ 204.41 crore under various centrally sponsored schemes/ programmes *viz.* Integrated Child Development Services (ICDS), Special Nutrition Programme, Rajiv Gandhi Scheme for Empowerment of Adolescent Girls-SABLA, construction of Anganwadi Centres, National Social Assistance Programme (NSAP) etc. The State Finance Department released only ₹ 145.60 crore to the SW&SE Department out of ₹ 178.98 crore received from GOI during the year 2011-12. Thus, there was a short release of funds of ₹ 25.43 crore by the GOI during the year which was further compounded by short release of ₹ 33.38 crore by the State Finance Department which might affect the outcome of the intended benefits that were to accrue from the Programmes/Projects. Besides, the Finance Department released ₹ 57.36 crore (revalidation of unspent funds pertaining to previous year: ₹ 49.15 crore and advance release during the year: ₹ 8.21 crore) under ICDS and NSAP to the Department during 2011-12.

2.7 Conclusion and Recommendation

There was an overall saving of ₹ 1,834.26 crore and excess expenditure of ₹ 69.76 crore against 58 grants/appropriations during 2011-12. The excess expenditure of ₹ 1,331.15 crore over provision up to 2010-11 increased to ₹ 1,400.91 crore in 2011-12. This excess requires regularisation by the Legislature under Article 205 of the Constitution of India. A rush of expenditure was also observed towards the end of the year. In respect of six grants/appropriations, more than 50 *per cent* of the total expenditure during the year was incurred in the last month of the financial year in respect of Capital Section. The Abstract Contingent Bills were not adjusted for long periods and therefore, were fraught with the risk of mis-appropriation.

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

CHAPTER 3: FINANCIAL REPORTING

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

3.1 Delay in submission of Utilisation Certificates

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

As per information furnished by the Accountant General (A&E), Utilisation Certificates (10,772) for an amount of ₹ 1,098.24 crore paid as grants to the grantee Institutions/ Organisations during the year 2010-11 and 2011-12 were outstanding as on 31-03-2012, of which 1119 nos. of UCs pertained to the year 2010-11 involving ₹ 208.38 crore. Department-wise outstanding UCs are given in **Appendix 3.1**.

Major Pendency of UCs against some major departments are given below:

Table 3.1: Utilisation Certificates outstanding pertained to the major departments as on 31-3-2012

(₹ in crore)				
Sl. No.	Name of department	Year	Amount of grants	Number of Utilisation Certificate outstanding
(1)	(2)	(3)	(4)	(5)
1.	Tribal Welfare Department	2010-11	79.37	431
		2011-12	247.08	2359
2.	Welfare of Scheduled Castes Department	2010-11	41.58	310
		2011-12	82.92	1729
3.	Agriculture (Horticulture) Department	2010-11	1.38	256
		2011-12	2.58	177
4.	Rural Development Department	2010-11	11.19	51
		2011-12	9.67	37
5.	Transport Department	2010-11	1.73	18
		2011-12	16.38	28
6.	Agriculture Department	2011-12	18.07	928
		2010-11	17.98	5
7.	Education (School) Department	2011-12	106.12	1938
		2010-11	32.09	594
8.	Education (Social) Department	2011-12	32.09	594
		2010-11	1.78	245
9.	Public Works (DWS) Department	2011-12	1.78	245
		2010-11	26.64	17
10.	Panchayati Raj Department	2010-11	26.64	17
		2011-12	101.04	463

Due to delay in submission of UCs, particularly for the year 2010-11, it could not be immediately ascertained whether the grants were utilised by the grantee Institutions/Organisations for the purpose for which it was sanctioned. Thus, steps may be taken by the departments for expeditious submission of UCs by the grantee Institutions/Organisations.

3.2 *Non-submission/delay in submission of accounts*

In order to identify the Institutions which attract audit under Sections 14 and 15 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, the State Government/Heads of the Departments are required to furnish to Audit every year detailed information about the financial assistance given to various Institutions, the purpose of assistance granted and the total expenditure of the Institutions.

The annual accounts of 39 Autonomous Bodies/Authorities due upto 2011-12 had not been received as on 31 December 2012 by the Accountant General (Audit). The details of these accounts are given in **Appendix 3.2** and their age-wise pendency is presented in **Table 3.2**.

Table 3.2: Age-wise Arrears of Annual Accounts due from Autonomous Bodies

Sl. No.	Delay in Number of Years	No. of the Bodies/ Authorities
1.	0 – 1	9
2.	1 – 3	10
3.	3 – 5	3
4.	5 – 7	6
5.	7 – 9	Nil
6.	9 & above	11

Out of 39 Autonomous Bodies/ Authorities, Accounts for 27 bodies were outstanding for upto 9 years and annual accounts of 11 bodies were outstanding for more than 9 years. Out of 39 Grantee Bodies/ Authorities, 20 bodies did not furnish the information about the amounts of grants received during the year 2011-12 though called for (March 2012).

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

Several Autonomous Bodies had been set up by the State Government in the field of Education, Industries, Housing, Tribal Areas etc. A large number of these Bodies are audited by the Comptroller and Auditor General of India (CAG) covering operational activities and accounts, conduct of regulatory and compliance audit of transactions, review of internal controls and financial management, etc. The audit of accounts of four Bodies in the State have been entrusted to the CAG and the audit of one council is done as mandated in the Sixth schedule of the Constitution of India. The status of rendering of accounts to Audit, issuance of Separate Audit Report (SAR) and its placement in the Legislature/Council are indicated in **Appendix 3.3**. Delay in placement of SARs in the Legislature/Council after issuing them is summarised in **Table 3.3**.

Table 3.3: Delay in submission / placement of Separate Audit Reports

Sl. No.	Name of the Autonomous Bodies	Year of SAR	Date of issue	Date of placement in the Legislature	Delay in submission to the Legislature from the date of issue
1.	Tripura Board of Secondary Education	1998-99 to 2001-02	26.04.2010	Not yet placed	More than two years
2.	Tripura Housing and Construction Board	1990-91 to 1992-93	3.07.2007	Not yet placed	More than five years
		1993-94 to 1996-97	3.06.2009	-do-	More than three years
		1997-98 to 2001-02	23.02.2011	-do-	More than one year
3.	Tripura Khadi and Village Industries Board	2003-04 to 2007-08	18.04.2012	Not yet placed	More than seven months
4	Tripura State Legal Service Authority	2007-08 to 2009-10	01.03.2012	-do-	-do-
5.	Tripura Tribal Areas Autonomous District Council	2007-08 and 2008-09	31.08.2012	-do-	More than three months

Table 3.3 shows that four SARs of Tripura Board of Secondary Education pertaining to the period 1998-99 to 2001-02 and seven SARs of Tripura Housing and Construction Board pertaining to the period 1990-91 to 1992-93 and 1993-94 to 1996-97 had not yet been placed in the State Legislature even after a lapse of two to five years from the date of issue while four SARs (1997-98 to 2001-02) had been delayed for more than one year. The SAR in respect of Tripura Khadi and Village Industries Board for the period 2003-04 to 2007-08 had been issued on 18-04-2012. Information on their presentation had not been received (October 2012). The reasons for the delay in submission/placement of the SARs in the Legislature were not intimated.

Thus, non-placement of the Audit Reports, relating to the Autonomous Bodies, in the legislature violates the statutory provision of informing the legislature about the financial activities and status on year to year basis.

3.4 Misappropriation, defalcation, loss etc.

There was a suspected misappropriation amounting to ₹ 5.48 lakh in the Sibbari Beat Office under Manu Forest Division. The amount was collected as forest revenue during April 2007 to September 2010 and the amount was neither deposited in the Government Account nor was found lying in cash.

There was a case of loss amounting to ₹ 1.30 crore due to non-realisation of packaging cost of cane by TFDPC Ltd. under Forest Department during the period from August 2007 to March 2012. There was also loss of interest of ₹ 42.15 lakh by the TSCCL under Power Department due to injudicious investment in fixed deposits during the year 2005-06 to 2010-11.

Thus, the cases of misappropriation should be investigated forthwith and the recoverable amounts in case of loss may be realised.

3.5 Reconciliation of Receipts and expenditure

As per the General Financial Rule, all the Controlling Officers were required to reconcile the receipts and expenditure booked by them every month during the financial year with that recorded in the books of the Accountant General (Accounts & Entitlement). During the year 2011-12, all the 58 Controlling Officers of the State reconciled their receipts and expenditure amounting to ₹ 6,476.90 crore and ₹ 6,437.90 crore respectively.

3.6 Suspense balances

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

At the end of 31 March 2012, there was a net debit balance of ₹ 99.32 crore in suspense heads against the net debit balance of ₹ 66.08 crore at the end of 31 March 2011. The major contributing factor for the increase in net debit balance was the cash settlement suspense account (Debit: ₹ 110.61 crore) during the year 2011-12 against ₹ 78.96 crore in 2010-11.

3.7 Conclusion and Recommendation

100 *per cent* reconciliation of the Government receipts and expenditure with that of expenditure booked in the books of Accountant General (Accounts and Entitlement) by the Controlling Officers during 2011-12 was indicative of good governance observed in the State.

However, the practice of non-furnishing of Utilisation Certificates in time against grants received, non-furnishing of detailed information about financial assistance received by various Institutions and non-submission of accounts in time indicates non-compliance with the financial rules. There were also delays in placement of Separate Audit Reports to Legislature and huge arrears in finalisation of accounts by the Autonomous Bodies/Authorities. There is a need to ensure that the audit reports of the Autonomous Bodies are placed in the legislature on time and submission of UCs within the prescribed time should be maintained by the recipients of grants. The cases of misappropriation and losses indicated inadequacy of control in the departments.

The practice of non-furnishing of Utilisation Certificates in time against grants received, non-furnishing of detailed information about financial assistance received by various Institutions and non-submission of accounts in time revealed non-compliance with the financial rules. There is a need to ensure that the audit reports of the Autonomous Bodies are placed in the legislature on time.

Agartala
The

14 MAY 2013



(R. K. Agrawal)
Accountant General (Audit),
Tripura, Agartala

Countersigned

New Delhi
The

17 MAY 2013



(Vinod Rai)
Comptroller and Auditor General of India

APPENDICES

APPENDICES

APPENDIX 1.1

Part A

Structure and Form of Government Accounts

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

Part I: Consolidated Fund

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

Part II: Contingency Fund

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

Part III: Public Account

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

APPENDIX 1.1

Part B

Layout of Finance Accounts

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

<i>VOLUME 1</i>	
<i>Statement 1</i>	Statement of Financial Position
<i>Statement 2</i>	Statement of Receipts and Disbursements
<i>Statement 3</i>	Statement of Receipts (Consolidated Fund)
<i>Statement 4</i>	Statement of Expenditure (Consolidated Fund) By Function and Nature Notes to Accounts Appendix I: Cash Flow Statement
<i>VOLUME 2</i>	
<i>PART I</i>	
<i>Statement 5</i>	Statement of Progressive Capital expenditure
<i>Statement 6</i>	Statement of Borrowings and other Liabilities
<i>Statement 7</i>	Statement of Loans and Advances given by the Government
<i>Statement 8</i>	Statement of Grants-in-aid given by the Government
<i>Statement 9</i>	Statement of Guarantees given by the Government
<i>Statement 10</i>	Statement of Voted and Charged Expenditure
<i>PART II</i>	
<i>Statement 11</i>	Detailed Statement of Revenue and Capital Receipts by minor heads
<i>Statement 12</i>	Detailed Statement of Revenue Expenditure by minor heads
<i>Statement 13</i>	Detailed Statement of Capital Expenditure by minor heads
<i>Statement 14</i>	Detailed Statement of Investments of the Government
<i>Statement 15</i>	Detailed Statement of Borrowings and other Liabilities
<i>Statement 16</i>	Detailed Statement on Loans and Advances given by the Government
<i>Statement 17</i>	Detailed Statement on Sources and Application of funds for expenditure (other than revenue account to end of 2009-10)
<i>Statement 18</i>	Detailed Statement on Contingency Fund and other Public Account transactions
<i>Statement 19</i>	Detailed Statement on Investments of earmarked funds
<i>Part III: Appendices</i>	
<i>II</i>	Comparative Expenditure on Salary
<i>III</i>	Comparative Expenditure on Subsidy
<i>IV</i>	Grants-in-aid (Scheme wise and Institution wise)
<i>V</i>	Externally Aided Projects
<i>VI</i>	Plan Scheme expenditure (Central and State Plan Schemes)
<i>VII</i>	Direct transfer of funds to implementing agencies
<i>VIII</i>	Summary of Balances
<i>IX</i>	Financial results of Irrigation Schemes
<i>X</i>	Incomplete Works
<i>XI</i>	Maintenance expenditure with segregation of salary and non-salary portion

APPENDIX 1.1

Part C

Methodology Adopted for the Assessment of Fiscal Position

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

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

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

Term	Basis for calculation
Buoyancy of a parameter	Rate of Growth of the parameter ÷ GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter	Rate of Growth of the parameter (X) ÷ Rate of Growth of the parameter (Y)
Rate of Growth (ROG)	{(Current year Amount ÷ Previous year Amount) <i>minus</i> 1} * 100
Average	Trend of growth over a period of 5 years
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	Interest payment / [(amount of previous year's Fiscal Liabilities + current year's Fiscal Liabilities)/2]*100
Interest spread	GSDP growth – Weighted Interest rates
Quantum spread	Debt stock * Interest Spread/100
Interest received as <i>per cent</i> to loans outstanding	Interest received / [(opening balance + closing balance of loans and advances)/2]* 100
Revenue deficit	Revenue receipt – revenue expenditure
Fiscal deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary deficit	Fiscal deficit – Interest payments
Balance from current revenue (BCR)	Revenue receipts <i>minus</i> plan grants and non-plan revenue expenditure excluding debits under 2048 – Appropriation for reduction or avoidance of debt.

APPENDIX 1.1

Part D

State Profile

Sl. No.	Particulars	Figures	
		2001 census	2011 census
1.	Area	10,491.69 sq km	
2.	Population	31,99,203	36,71,032
3.	Density of Population (2011) (All India Average = 382 persons per sq km)	350 per sq km	
4.	Population below poverty line (All India Average = 27.5%)	18.90 per cent	
5.	Literacy (2011) (All India Average = 74%)	87.75 per cent	
6.	Infant Mortality (per 1000 live births) (All India Average = 50 per 1000 live births)	31	
7.	Life Expectancy at Birth (All India Average = 63.5 yrs)	72.5 yrs	
8.	Gross State Domestic Product (GSDP) 2011-12	₹ 19730.96 crore	
9.	Per capita income of the State	₹ 50,334.37	

Source: BPL – Planning Commission & NSSO data, 61st Round, Life Expectancy at Birth – Office of the Registrar General of India, Ministry of Home Affairs and Economic Survey 2010-11, Density of Population – Ministry of Health and Family Welfare.

^ The level of poverty is being determined on different measures and the data furnished by Planning Commission & NSSO is one such indicator.

Part E

Year	State GDP at factor cost				National GDP at factor cost			
	At Constant 2004-05 prices		Current prices		At Constant 2004-05 prices		Current prices	
	Value (₹ in crore)	Rate of growth (%)	Value (₹ in crore)	Rate of growth (%)	Value (₹ in crore)	Rate of growth (%)	Value (₹ in crore)	Rate of growth (%)
2007-08	10,988.43	7.70	11,797.07	8.09	38,96,636	9.32	45,82,086	15.91
2008-09	12,024.92	9.43	13,572.64	15.05	41,58,676	6.72	53,03,567	15.75
2009-10	13,061.41 (P)	8.62	15,348.21 (P)	13.08	45,07,637	8.39	60,91,485	14.86
2010-11	14,203.34 (A)	8.74	17,386.88 (A)	13.28	48,85,954 (Q)	8.39	71,57,412 (Q)	17.50
2011-12	15,462.53 (Q)	8.84	19,730.96 (Q)	13.48	52,22,027 (A)	6.88	82,79,975 (A)	15.68

Source: Directorate of Economics and Statistics, Government of Tripura and Appendix 1.1 of National Economic Survey Report 2011-12, Ministry of Finance, Government of India.

(P): Provisional figure, (A): Advance Estimate, (Q): Quick Estimate

APPENDIX 1.2

Abstract of Receipts and Disbursements for the year 2011-12
(Reference: Paragraph 1.1)

₹ in crore)

Receipts			Disbursements				
2010-11		2011-12	2010-11		2011-12		
					Non-Plan	Plan	Total
	Section-A						
	Revenue						
5,168.60	I. Revenue	6,476.90	4,359.48	I. Revenue	3,747.31	1,061.92	4,809.23
	Receipts			Expenditure			4,809.23
622.34	-Tax Revenue	858.02	1,912.18	General Services	2,017.56	15.20	2,032.76
131.79	-Non-Tax Revenue	214.22	1,667.33	Social Services	1,108.15	820.91	1,929.06
1,122.36	-State's Share of Union Taxes	1,307.56	855.39	-Education, Sports, Art and Culture	804.23	97.80	902.03
1,195.43	-Non-Plan Grants	1,230.57	202.85	-Health and Family Welfare	115.61	105.22	220.83
1,745.48	-Grants for State/Union Territory Plan Schemes	2,450.06	116.74	-Water Supply, Sanitation, Housing and Urban Development	76.97	74.92	151.89
29.29	-Grants for Central Schemes	46.79	18.56	-Information and Broadcasting	10.26	8.57	18.83
	for Plan		162.27	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	13.43	182.69	196.12
279.81	-Grants for Centrally Sponsored Plan Schemes	312.25		-Labour and Labour Welfare	9.88	3.13	13.01
42.10	-Grants for Special Plan Schemes (NEC)	57.43	13.43				
			296.80	-Social Welfare and Nutrition	76.06	348.58	424.64
			1.29	-Others	1.71	-	1.71
			678.55	Economic Services	518.10	225.81	743.91
			330.37	-Agriculture and Allied Activities	192.91	144.64	337.55
			94.56	-Rural Development	53.83	42.88	96.71
			1.32	-Special Areas Programme (NEC)	-	3.74	3.74
			45.87	-Irrigation and Flood Control	35.83	0.58	36.41
			21.58	-Energy	41.73	0.20	41.93
			37.15	-Industry and Minerals	20.27	17.21	37.48
			105.84	-Transport	137.20	10.99	148.19
			16.61	Communication	17.49	-	17.49
			2.79	-Science, Technology and Environment	0.99	2.11	3.10
			22.45	-General Economic Services	17.85	3.46	21.31

APPENDIX 1.2 (Contd.)
Abstract of Receipts and Disbursements for the year 2011-12
(Reference: Paragraph 1.1)

(₹ in crore)

Receipts		Disbursements					
2010-11	2011-12	2010-11	2011-12	Non-Plan	Plan	Total	
		101.42		103.50	-	103.50	
-	II. Revenue deficit carried over to Section-B	-	809.12	Grants-in-aid and contributions			1,667.67
5,168.60	Total : Section A	6,476.90	5,168.60	II. Revenue surplus carried over to Section-B			
				Total			6,476.90
Section-B : Others							
485.36	III. Opening cash balance including permanent advance and cash balance investment	839.55	-	III. Opening overdraft from Reserve Bank of India		-	
-	IV. Miscellaneous capital receipts	-	1,058.33	IV. Capital Outlay	76.12	1,321.14	1,397.26
			126.37	General Services	23.76	152.97	176.73
			348.39	Social Services	5.10	575.06	580.16
2.80	V. Recoveries of loans and advances	2.10	111.95	-Education, Sports, Art and Culture	-	190.23	190.23
2.61	From Government servants	1.87	45.59	-Health and Family Welfare	0.10	118.19	118.29
0.19	From others	0.23	98.99	-Water Supply and Sanitation	-	137.30	137.30
809.12	VI. Revenue surplus brought down	1,667.67					
555.91	VII. Public debt receipts	417.88	12.25	-Housing and Urban Development	-	33.41	33.41
552.55	Internal debt other than Ways and Means	411.81	30.34	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	5.00	55.33	60.33
-	Net transactions under Ways and Means Advances including Overdraft	NIL	3.06	Information and Broadcasting	-	9.83	9.83
3.36	Loans and advances from GOI	6.07	45.88	-Social Welfare and Nutrition	-	30.29	30.29
			0.33	-Others	-	0.48	0.48
1859.71	VIII. Public Account receipts	2,083.38	583.57	Economic Services	47.26	593.11	640.37
609.27	Small savings and provident funds etc.	645.05	107.78	-Agriculture and Allied Activities	(-) 5.65	90.61	84.96
7.67	Reserve fund	65.97	32.23	-Rural Development	51.43	16.13	67.56
70.71	Sinking fund (earmarked fund)	40.47	55.56	-Special Areas Programme	-	75.55	75.55
176.83	Deposits and Advances	202.08	50.50	-Irrigation and Flood Control	-	68.41	68.41
63.18	Suspense and Miscellaneous	57.30	74.68	-Energy	-	21.77	21.77
932.05	Remittances	1,072.51	14.39	-Industry and Minerals	-	28.66	28.66
			229.40	-Transport	0.98	239.26	240.24

APPENDIX 1.2 (Concl.)

Abstract of Receipts and Disbursements for the year 2011-12
(Reference: Paragraph 1.1)

(` in crore)

Receipts		Disbursements	
2010-11	2011-12	2010-11	2011-12
IX. Closing overdraft from RBI		0.15	- Science, Technology and Environment 0.10
		18.37	- General Economic Services 52.62
		0.01	- Communication -
		0.96	Loans and Advances Disbursed 13.89
		-	For Power Projects 10.00
		0.13	- To Government Servants 0.08
		0.83	- To others 3.81
		-	Revenue deficit brought down -
		205.70	Repayment of Public Debt 217.52
		173.77	- Internal Debt other than Ways and Means Advances 172.63
		-	- Net transactions under Ways and Means Advances including Overdraft NIL
		31.93	- Repayment of Loans and Advances to Central Government 44.89
		1608.36	Public Account Disbursements 1,860.56
		402.31	- Small Savings and Provident Funds 501.70
		8.30	- Reserve Fund 30.30
		119.88	- Deposits and Advances 211.16
		112.07	- Suspense 90.02
		965.80	- Remittances 1,027.38
		839.55	Cash Balance at end 1,521.35
		(-) 1.13	- Cash in Treasuries (-) 1.13
		5.57	- Departmental Cash Balance including permanent advance 19.54
		363.74	- Investment of earmarked funds 404.21
		657.41	- Cash Balance investment 1,104.30
		(-) 186.04	- Deposit with Reserve Bank of India (-) 5.57
3712.90	Total : Section B :	5,010.58	3712.90
			Total : Section B :
			5,010.58

APPENDIX 1.3

Statement showing the funds transferred by the Government of India to the State Implementing Agencies and the Non-Governmental Organisations during 2011-12 outside the State Budget under various programmes/schemes

(Reference: Paragraph 1.4.2)

Sl. No.	Name of Scheme	Name of Agency	Amount (₹ in lakh)
1.	AAJEEVIKA	i) DRDA, Dhalai	269.63
		ii) DRDA, North	366.58
		iii) DRDA, West	1,035.14
		iv) DRDA, South	580.52
		Total:	2,251.87
2.	AYUSH AND PUBLIC HEALTH	i) Ramkrishna Mission	1.99
3.	Baba Saheb Ambedkar Hasthashilpa Vikas Yojana	i) Palli Unnanyan Sanstha	3.99
		ii) Vivekananda Social Welfare Society, Tripura	11.61
		iii) Bidyasagar Samaj Kalyan Sangsad, Tripura	0.81
		iv) Women Craft Society, Tripura	10.08
		v) Tripura Rural Development Society	0.98
		vi) Bankimnagar Women Development Society	1.18
		vii) Shamparka	0.79
		viii) THHDC Ltd.	1.20
		ix) Women's Welfare Society	0.75
		x) Women's Welfare Service	0.96
		xi) Santikali Mission	0.93
		xii) Women Development Society	19.29
		xiii) Progressive Social and Cultural Organisation	0.76
		xiv) Voluntary Health Association, Tripura	4.26
		xv) Ashray	1.22
	Total:	58.81	
4.	Capacity building for service providers	i) Tripura Tourism Development Corporation Ltd.	25.37
5.	Central Rural Sanitation Programme	i) Jibandhar State Water and Sanitation Mission, Tripura	133.92
6.	Crime and Criminal Tracking Network and System (CCTNS)	i) Tripura Police Computerization Agency	54.10
7.	Deen Dayal Rehabilitation Scheme (SJE)	i) North Tripura Deaf and Dumb School	6.01
		ii) Tripura Council for Child Welfare Agency	4.65
		Total:	10.66
8.	Design and Technical Upgradation Scheme	i) THHCL	1.80
		ii) Women Craft Society, Tripura	0.90
		iii) Human Welfare Council	10.41
		iv) Women's Welfare Society	1.72
		v) Bankimnagar Women Development Society, Jirania	0.90
		vi) Sur Sourabh, Tripura	0.83
		vii) Bidyasagar Samaj Kalyan Sangsad, Tripura	0.89
		viii) Gramin Mahila Kalyan Samity, Tripura	5.00
	Total:	22.45	

APPENDIX 1.3 (contd.)

Statement showing the funds transferred by the Government of India to the State Implementing Agencies and the Non-Governmental Organisations during 2011-12 outside the State Budget under various programmes/schemes

(Reference: Paragraph 1.4.2)

Sl. No.	Name of Scheme	Name of Agency	Amount (₹ in lakh)
9.	Directorate of Forensic Science	i) Tripura Police Computerization Agency	49.00
10.	DRDA, Administration	i) DRDA, Dhalai	92.49
		ii) DRDA, North	113.65
		iii) DRDA, South	126.88
		iv) DRDA, West	132.77
		Total:	465.79
11.	Economic census (MPLADS)	i) D. M., West	850.00
12.	Electronic Governance	i) Tripura Computerization Agency	554.67
13.	Enhancing Skill Development infrastructure in NE States and Sikkim	i) Society for Entrepreneurship Development Agency	58.03
14.	Environment Information Education and Awareness	i) Tripura State Pollution Control Board	46.61
15.	Grants-in-aid for SCs, OBCs and Research and Training	i) Abalamban (NGO)	1.71
16.	Grants-in-aid for STs including coaching etc.	i) Tripura Adibasi Mahila Samity (NGO)	17.15
		ii) Bahujan Hitya Education Trust, Sabroom	15.83
		Total:	32.98
17.	Rashtriya Swasthya Bima Yojana	i) Tripura State Labour Welfare Society	636.65
18.	Hospitals and Dispensaries under NRHM	i) State Health and Family Welfare Society, Tripura	650.25
19.	Information Education (AYUSH)	i) State Health and Family Welfare Society, Tripura	35.00
20.	Human Resource Development	i) Women's Welfare Society (NGO)	1.25
		ii) Ashray	2.97
		iii) Tripura Social Service Association	1.00
		Total:	5.22
21.	Information Publicity and Extension	i) Tripura Renewable Energy Development Agency	2.60
22.	Integrated Water Shed Management Programme (IWMP)	i) State Level Nodal Agency, Agriculture Department	1,816.72
23.	MGNREG	i) DRDA, Dhalai	14,251.97
		ii) DRDA, North	18,097.61
		iii) DRDA, West	36,218.07
		iv) DRDA, South	27,364.67
		Total:	95,932.32
24.	Marine Research and Technology Development	i) ICAR Research Council for NEH Region, Tripura	4.00
25.	Marketing Support and Services and Export Promotion	i) Human Welfare Council, Tripura (NGO)	4.12
		ii) Tripura Handloom, Handicraft Corporation Ltd.	39.28
		Total:	43.40
26.	Museum	i) Rajendra Kritishala Preservation and Development Society (NGO)	2.29
27.	National Afforestation and Eco Development Board (NAEB)	i) State Forest Development Agency	1,043.63

APPENDIX 1.3 (contd.)

Statement showing the funds transferred by the Government of India to the State Implementing Agencies and the Non-Governmental Organisations during 2011-12 outside the State Budget under various programmes/schemes

(Reference: Paragraph 1.4.2)

Sl. No.	Name of Scheme	Name of Agency	Amount (₹ in lakh)
28.	National Aids Control Programme – III	i) Tripura State AIDS Control Society	630.45
29.	National Food Security Mission	i) Tripura State Agricultural Management and Extension Training Institute (TSAMETI)	362.60
30.	National Mission on Medicinal Plants	i) Medicinal Plants Board, Tripura	135.50
31.	National Mental Health Programme	i) State Health and Family Welfare Society	12.35
32.	National Rural Drinking Water Programme	i) SWSM, Tripura, Agartala	8,385.72
33.	National Rural Health Mission (NRHM) (CS)	i) State Health and Family Welfare Society, Tripura	3,976.85
34.	Panchayat Yuva Krida and Khel Abhiyan (PYKKA)	i) Tripura Sports Council	59.60
		ii) Abhoy Mission, Ramnagar 1 & 2 crossing, Agartala	2.73
		iii) Minority Development Organisation, South Ramnagar, Near P.E.C Brick field, Agartala, West Tripura	4.34
		iv) Abalamban	2.59
		Total:	69.26
35.	Pollution Abatement	i) Tripura State Pollution Control Board	10.81
36.	PMGSY	i) Tripura Sports Council	19.60
37.	Programmes related to Aged SJE	i) Minority Development Organisation, South Ramnagar (Near P.E.C Brick Field), Agartala	1.15
38.	Grants for creation of Capital Assets	i) Tripura Rural Roads Development Agency, West Tripura	23,479.12
39.	Promotion and Dissemination of Art and Culture	i) Sur Sourabh, Tripura (NGO)	0.25
		ii) Classic	0.37
		iii) Bobby Chakraborty	0.18
		Total:	0.80
40.	Project for Dairy Development	i) Tripura Co-operative Milk Producers Union Ltd.	18.56
		ii) Tripura Renewable Energy Development Agency	46.58
		Total:	65.14
41.	RMSA	i) RMSA Rajya Mission	723.12
42.	Research and Development of Biotechnology	i) Tripura Biotechnology Council	26.62
43.	Rural Housing (IAY)	i) DRDA, Dhalai	1,972.60
		ii) DRDA, North	3,136.79
		iii) DRDA, South	3,227.67
		iv) DRDA, West	3,193.57
		Total:	11,530.63
44.	SSA	i) SSA Rajya Mission, Tripura	17,493.76

APPENDIX 1.3 (contd.)

Statement showing the funds transferred by the Government of India to the State Implementing Agencies and the Non-Governmental Organisations during 2011-12 outside the State Budget under various programmes/schemes

(Reference: Paragraph 1.4.2)

Sl. No.	Name of Scheme	Name of Agency	Amount (₹ in lakh)
45.	Science and Technology Programme for Socio Economic Development	i) North East India Centre for Mass Communication and Cultural Research (NGO)	2.20
		ii) NB Institute for Rural Technology (NGO)	9.39
		iii) Vagini Nivedita Mahila Samity (NGO)	1.50
		iv) Minority Development Organisation, South Rannagar, Agartala	3.10
		v) Tripura Science Forum	2.50
		vi) Tripura State Council for Science and Technology	54.10
		Total:	72.79
46.	Skill Development Initiative	i) Society for Entrepreneurship Development Agency	47.70
47.	Step Support to Training and Employment Programme for Women	i) North Eastern Industrial Consultants Ltd.	1.57
48.	Adult Education and Skill	i) Jan Shikshan Sansthan, Agartala (NGO)	27.29
		ii) SRC, Agartala	24.43
		Total:	51.72
49.	Support to State Extension Programme and Reforms	i) Tripura State Agricultural and Management and Extension Institute	589.96
50.	Tobacco Control	i) State Health and Family Welfare Society, Tripura	18.91
51.	Water Technology Initiative	i) Voluntary Health Association, Tripura (NGO)	16.32
		ii) Tripura State Council for Science and Technology	66.15
		Total:	82.47
52.	Mission Project on e-Panchayat	i) Panchayati Raj Training Institute	30.00
53.	Panchayat Empowerment and Accountability Incentive Scheme	i) Panchayati Raj Training Institute, Tripura	22.77
54.	Rashtriya Gram Swaraj Yojana	i) Panchayati Raj Training Institute, Tripura	207.00
55.	Extension Support to Central Institutes of Directorate of Extension	i) ICAR, Research Complex for NEH Region, Tripura Centre	1.00
56.	IT for Masses Gender SC, ST, DIT	i) Tripura State Council for Science and Technology	147.46
57.	Renewable Energy in Urban and Industrial Sectors	i) Tripura Tourism Development Corporation Ltd.	1,172.99
58.	Renewable Energy for Rural Applications for all Villages	i) Tripura Renewable Energy Development Agency	12.94
59.	Support to States	i) Tripura Renewable Energy Development Agency	444.84
60.	Research Information and Mass Education, Tribal Festivals and Others	i) Tribal Research and Cultural Institute, Agartala	7.50

APPENDIX 1.3 (concl.)

Statement showing the funds transferred by the Government of India to the State Implementing Agencies and the Non-Governmental Organisations during 2011-12 outside the State Budget under various programmes/schemes

(Reference: Paragraph 1.4.2)

Sl. No.	Name of Scheme	Name of Agency	Amount (₹ in lakh)
61.	Marketing Export Promotion Scheme	i) Directorate of Handloom Handicrafts and Sericulture	92.99
		ii) Tripura Handloom and Handicrafts Corporation Ltd.	17.07
		Total:	110.06
62.	NER Livelihood Project – EAP	i) Directorate of Information and Cultural Affairs	2.50
		ii) Directorate of Youth Affairs and Sports	3.00
		Total:	5.50
63.	Swarna Jayanti Shahani Rojgar Yojana (SJSRY)	i) Directorate of Urban Development	523.80
64.	Technology Development Programme	i) Tripura State Council for Science and Technology	4.63
65.	Scheme for Quality Assurance, Codex Standards Research and Development	i) Central Agriculture University, Tripura	17.42
66.	National Mission for Micro Irrigation	i) Small Farmer Agri-Business Consortium, Tripura	100.00
67.	Propagation of RTI Act, – Strengthening of Capacity Building	i) State Institute of Public Administration and Rural Development, Tripura	1.40
68.	National Overseas Scholarship Scheme	i) Surajit Debbarma	0.42
Grand Total:			1,75,327.62 i.e. 1,753.28 crore

Source: CPMS Portal of the Comptroller General of Accounts, Ministry of Finance, Government of India.

APPENDIX 1.4
Time Series Data on State Government Finances

(Reference: Paragraphs 1.5 and 1.5.1)

	(₹ in crore)				
	2007-08	2008-09	2009-10	2010-11	2011-12
Part A. Receipts					
1. Revenue Receipts	3,698.34	4,076.78	4,401.35	5,168.60	6,476.90
(i) Tax Revenue	370.70	442.50	527.01	622.34	858.02
	(10)	(11)	(12)	(12)	(13)
Taxes on Agricultural Income	0.11	0.18	0.01	0.01	0.04
	(#)	(#)	(#)	(#)	(#)
Taxes on Sales, Trade, etc.	264.98	314.79	374.93	444.93	666.32
	(72)	(71)	(71)	(71)	(78)
State Excise	38.50	48.28	61.09	85.85	94.68
	(10)	(11)	(12)	(14)	(11)
Taxes on Vehicles	23.20	29.82	37.14	21.91	25.18
	(6)	(7)	(7)	(4)	(3)
Stamps and Registration Fees	14.98	17.03	18.15	24.23	30.73
	(4)	(4)	(3)	(4)	(3)
Land Revenue	2.97	5.55	5.55	15.25	9.33
	(1)	(1)	(1)	(2)	(1)
Other Taxes including taxes on commodities and services	25.96	26.85	30.14	30.16	31.74
	(7)	(6)	(6)	(5)	(4)
(ii) Non-Tax revenue	115.41	149.04	125.40	131.79	214.22
	(3)	(3)	(3)	(3)	(3)
(iii) State's share of Union taxes and duties	650.62	686.52	706.34	1,122.36	1,307.56
	(18)	(17)	(16)	(21)	(20)
(iv) Grants-in-aid from Government of India	2,561.61	2,798.72	3,042.60	3,292.11	4,097.10
	(69)	(69)	(69)	(64)	(63)
2. Misc. Capital Receipts	NIL	NIL	NIL	NIL	NIL
3. Recoveries of Loans and Advances	3.27	3.25	3.51	2.80	2.10
4. Total Revenue and Non-debt Capital Receipts (1+2+3)	3,701.61	4,080.03	4,404.86	5,171.40	6,479.00
5. Public Debt Receipts	50.09	208.69	493.81	555.91	417.88
Internal Debt (excluding Ways and Means Advances and Overdrafts)	46.80	206.17	490.51	552.55	411.81
Net transactions under Ways and Means Advances and Overdrafts	NIL	NIL	NIL	NIL	NIL
Loans and Advances from Government of India	3.29	2.52	3.30	3.36	6.07
6. Total Receipts in the Consolidated Fund (4+5)	3,751.70	4,288.72	4,898.67	5,727.31	6,896.88
7. Contingency Fund Receipts	NIL	NIL	NIL	NIL	NIL
8. Public Account Receipts	1,626.02	2,082.46	2,293.48	1,859.71	2,083.38
9. Total Receipts of the State (6+7+8)	5,377.72	6,371.18	7,192.15	7,587.02	8,980.26

Negligible

APPENDIX 1.4 (Contd.)
Time Series Data on State Government Finances
(Reference: Paragraphs 1.5 and 1.5.1)

	(₹ in crore)				
	2007-08	2008-09	2009-10	2010-11	2011-12
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	2,793.64	3,129.45	4,213.79	4,359.48	4,809.23
	(75)	(72)	(76)	(80)	(77)
Plan including CSS	576.39	654.98	796.63	879.77	1,061.92
	(21)	(21)	(19)	(20)	(22)
Non-plan	2217.25	2474.47	3,417.16	3,479.71	3,747.31
	(79)	(79)	(81)	(80)	(78)
General Services (including Interest Payment)	1312.65	1336.94	1,855.52	1,912.18	2,032.76
	(47)	(43)	(44)	(44)	(42)
Economic Services	473.82	564.92	701.91	678.55	743.91
	(17)	(18)	(17)	(16)	(16)
Social Services	943.00	1148.17	1,560.74	1,667.33	1,929.06
	(34)	(37)	(37)	(38)	(40)
Grants-in-aid and Contributions	64.17	79.42	95.62 (2)	101.42	103.50
	(2)	(3)		(2)	(2)
11. Capital Expenditure	923.68	1,202.39	1,332.22	1,058.33	1,397.26
	(25)	(27)	(24)	(20)	(22)
Plan including CSS	847.78	1123.75	1,263.77	1,006.70	1,321.14
	(92)	(93)	(95)	(95)	(95)
Non-Plan	75.90	78.64	68.45	51.63	76.12
	(8)	(7)	(5)	(5)	(5)
General Services	106.09	192.83	213.87	126.37	176.73
	(12)	(16)	(16)	(12)	(13)
Economic Services	483.45	616.12	671.93	583.57	640.37
	(52)	(51)	(50)	(55)	(46)
Social Services	334.14	393.44	446.42	348.39	580.16
	(36)	(33)	(34)	(33)	(41)
12. Disbursement of Loans and Advances	0.30	18.08	17.56	0.96	13.89
13. Total (10+11+12)	3,717.62	4,349.92	5,563.57	5,418.77	6,220.38
14. Repayments of Public Debt	116.93	161.12	193.94	205.70	217.52
Internal Debt (excluding Ways and Means Advances and Overdrafts)	88.88	132.80	165.24	173.77	172.63
Net transactions under Ways and Means Advances and Overdrafts	NIL	NIL	NIL	NIL	NIL
Loans and Advances from Government of India [‡]	28.05	28.32	28.70	31.93	44.89
15. Appropriation to Contingency Fund	NIL	NIL	NIL	NIL	NIL
16. Total Disbursement out of Consolidated Fund (13+14+15)	3,834.55	4,511.04	5,757.51	5,624.47	6,437.90
17. Contingency Fund Disbursements	NIL	NIL	NIL	NIL	NIL
18. Public Account Disbursements	1,562.38	1,813.98	1,849.24	1,608.36	1,860.56
19. Total disbursement by the State (16+17+18)	5,436.93	6,325.02	7,606.75	7,232.83	8,298.46

[‡] Includes Ways and Means Advances from GOI.

APPENDIX 1.4 (Contd.)
Time Series Data on State Government Finances
(Reference: Paragraphs 1.5 and 1.5.1)

	(₹ in crore)				
	2007-08	2008-09	2009-10	2010-11	2011-12
Part C. Deficits					
20. Revenue Deficit (-)/ Surplus (+) (1-10)	(+) 904.70	(+) 947.33	(+) 187.56	(+) 809.12	(+) 1,667.67
21. Fiscal Deficit (-) / Surplus (+) (4 - 13)	(-) 16.01	(-) 269.89	(-) 1158.71	(-) 247.37	(+) 258.62
22. Primary Surplus (+)/ Deficit (-)	(+) 379.75	(+) 124.40	(-) 750.20	(+) 199.95	(+) 751.89
Part D. Other data					
23. Interest payments (percentage of Revenue expenditure)	395.76 (14)	394.29 (13)	408.51 (10)	447.32 (10)	493.27 (10)
24. Financial Assistance to local bodies etc.	148.38	226.66	223.37	259.80	217.83
25. Ways and Means Advances/Overdraft availed (days)	NIL	NIL	NIL	NIL	NIL
26. Interest on Ways and Means Advances/Overdraft (in crore)	NIL	NIL	NIL	NIL	NIL
27. Gross State Domestic Product (GSDP) ^{^^}	11,797.07	13,572.64	15,348.21 (P)	17,386.88 (A)	19,730.96 (Q)
28. Outstanding Fiscal Liabilities* (year-end)	4,745.32	5,066.51	5,777.80	6,462.90	6,873.63
29. Outstanding guarantees (year-end)	35.64	29.53	29.54	35.64	115.72
30. Maximum amount guaranteed during the year	74.66	76.66	76.66	6.10	99.99
31. Number of incomplete projects ¹	212	116	13	18	39
32. Capital blocked in incomplete projects	213.05	276.84	112.88	125.10	249.37
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue / GSDP (ratio)	3.14	3.26	3.43	3.58	4.35
Own Non-Tax Revenue /GSDP (ratio)	0.98	1.10	0.81	0.76	1.09
Central Transfers / GSDP (ratio)	27.23	25.68	24.42	25.39	27.39
II Expenditure Management					
Total Expenditure / GSDP (ratio)	31.51	32.05	36.25	31.17	31.53
Total Expenditure / Revenue Receipts (ratio)	100.52	106.70	126.41	104.84	96.04
Revenue Expenditure / Total Expenditure (ratio)	75.14	71.94	75.74	80.45	77.31
Expenditure on Social Services / Total Expenditure (ratio)	34.35	35.44	36.08	37.20	40.34
Expenditure on Economic Services / Total Expenditure (ratio)	25.75	27.15	24.69	23.29	22.25
Capital Expenditure/ Total Expenditure (ratio)	24.85	27.64	23.95	19.53	22.46

¹ Number of incomplete projects upto 2008-09 were costing ₹ one crore and above each and for the year 2009-10 and 2010-11 it was involving ₹ five crore and above.

APPENDIX 1.4 (Concl.)

Time Series Data on State Government Finances

(Reference: Paragraphs 1.5 and 1.5.1)

	(₹ in crore)				
	2007-08	2008-09	2009-10	2010-11	2011-12
Capital Expenditure on Social and Economic Services / Total Expenditure	21.99	23.81	20.10	17.20	19.62
III Management of Fiscal Imbalances					
Revenue surplus / GSDP (ratio)	7.67	6.98	1.22	4.65	8.45
Fiscal Surplus / GSDP (ratio)	(-) 0.14	(-) 1.99	(-) 7.55	(-) 1.42	(+) 1.31
Primary Deficit (surplus) / GSDP (ratio)	3.22	0.92	(-) 4.89	1.15	3.81
Revenue Surplus / Fiscal Surplus (ratio)	5650.84	(-) 351.01	(-) 16.19	(-) 327.09	(+) 644.83
Primary Revenue Balance / GSDP (ratio)	11.02	9.88	3.88	7.23	10.95
IV Management of Fiscal Liabilities					
Fiscal Liabilities / GSDP (ratio)	40.22	37.33	37.64	37.17	34.84
Fiscal Liabilities / RR (ratio)	128.30	124.28	131.27	125.04	106.12
Primary deficit vis-à-vis quantum spread (ratio)	(-) 4558.82	84.53	427.95	118.52	229.47
Debt Redemption (Principal + Interest) / Total Debt Receipts (ratio)	805.31	210.90	107.49	70.54	124.26
V Other Fiscal Health Indicators					
Return on Investment (₹ in crore)	0.27	Nil	Nil	5.64	25.95
Balance from Current Revenue (₹ in crore)	192.90	142.95	(-) 769.32	(-) 407.79	(-) 136.94
Financial Assets / Liabilities (ratio)	1.73	1.88	1.80	1.84	2.04
* Apart from public debt, includes other liabilities (i.e., Small savings etc., Reserve fund and Deposit).					
^^ GSDP figures have been arrived at on current market prices as per information furnished by the Directorate of Statistics of the State Government.					
Note: Figures in brackets represent percentage to total of each sub-heading.					

APPENDIX 1.5
Assets and Liabilities
(Reference: Paragraph 1.9.1)

(₹ in crore)

As on 31 March 2011		Liabilities	As on 31 March 2012	
3319.69		Internal Debt		3558.87
	1636.09	Market Loans bearing interest	1862.52	
	0.06	Market Loans not bearing interest	0.06	
	144.38	Loans from LIC of India	128.25	
	1266.39	Special Securities to National Small Savings Fund of Central Government	1230.32	
	272.77	Loans from other Institutions	337.72	
445.79		Loans and Advances from Central Government		406.97
	0.20	Pre- 1984-85 Loans	0.20	
	8.20	Non-Plan Loans	7.52	
	404.49	Loans for State Plan Schemes	365.79	
	0.58	Loans for Central Plan Schemes	0.52	
	17.75	Loans for Centrally Sponsored Plan Schemes	19.94	
	-	Ways and Means Advances	-	
	14.57	Loans for Special Schemes	13.00	
2002.94		Small Savings, Provident Funds, etc.		2146.29
62.88		Reserve Fund bearing interest		98.26
367.72		Reserve Fund (including Sinking Funds)		408.49
253.88		Deposits not bearing interest		244.75
10.00		Contingency Fund		10.00
5460.25		Accumulated surplus on Government Account		7127.92
	4651.13	Accumulated Surplus at the beginning of the year	5460.25	
	809.12	Add: revenue surplus for the current year	1667.67	
11923.15		Total: Liabilities		14001.55
		Assets		
10767.32		Gross capital outlay on Fixed Assets		12164.58
	882.73	Investment in Government Companies and Statutory Corporations, etc.	959.14	
	9884.59	Other Capital Outlay on General, Social and Economic Services	11205.44	
82.77		Loans and Advances by the State Government		94.55
	35.35	Other Development Loans	38.92	
	13.92	Loans to Government Servants	12.13	
	33.50	Loans for Power Projects	43.50	
3.38		Other Advances		3.33
64.15		Suspense and Miscellaneous Balances		96.90
165.98		Remittance Balances		120.84
839.55		Cash Balance		1521.35
	(-) 1.13	Cash in Treasuries and local remittance	(-) 1.13	
	5.57	Departmental Cash Balance including permanent advances	19.54	
	363.74	Investment of earmarked funds	404.21	
	657.41	Cash balance investment	1104.30	
	(-) 186.04	Deposits with Reserve Bank of India**	(-) 5.57	
11923.15		Total : Assets		14001.55

** Minus balance was the net difference between receipts and disbursement of the State Government for the year 2010-11 and 2011-12 after incorporating all adjustments made by RBI for the year 2010-11 and 2011-12 respectively.

Explanatory Notes for Appendices 1.2 and 1.4

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts, Government accounts being mainly on cash basis, the surplus on Government account, as shown in APPENDIX 1.4, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc. There was a difference of ₹ 9.76 crore (Net debit) between the figures reflected in the Accounts (Credit: ₹ 5.57 crore) and that intimated by the Reserve Bank of India (Credit: ₹ 15.32 crore) under "Deposits with Reserve Bank". The difference of ₹ 9.76 crore has been reduced to ₹ 0.11 crore as of June 2012.

Appendix 2.1

Statement of various grants/appropriations with savings of ₹ 10 crore and above

(Reference: Paragraph 2.3.1)

(₹ in crore)						
Sl. No.	No. and Name of the Grant	Original	Supplementary	Total	Actual Expenditure	Savings
Revenue – Voted						
1.	5 – Law Department	36.96	6.73	43.69	24.65	19.04
2.	10 – Home (Police) Department	592.58	16.34	608.92	559.63	49.29
3.	13 – Public Works (Roads and Buildings) Department	189.85	80.13	269.98	239.74	30.24
4.	15 – Public Works (Water Resource) Department	105.69	0.02	105.71	64.92	40.79
5.	19 – Tribal Welfare Department	418.96	109.53	528.49	417.62	110.87
6.	20 – Welfare of SC and OBC Department	152.38	61.90	214.28	135.52	78.76
7.	27 – Agriculture Department	203.58	3.62	207.20	106.21	100.99
8.	35 – Urban Development Department	108.34	3.24	111.58	94.82	16.76
9.	39 – Education (Higher) Department	68.86	2.00	70.86	59.20	11.66
10.	40 – Education (School) Department	776.61	29.57	806.18	793.93	12.25
11.	41 – Education (Social) Department	215.83	16.88	232.71	205.44	27.27
Revenue – Charged						
12.	43 – Finance Department	550.37	-	550.37	455.08	95.29
Capital – Voted						
13.	10 – Home (Police) Department	21.01	38.14	59.15	42.11	17.04
14.	13 – Public Works (Roads and Buildings) Department	85.11	86.06	171.17	139.19	31.98
15.	15 – Public Works (Water Resource) Department	86.40	-	86.40	27.95	58.45
16.	19 – Tribal Welfare Department	368.06	251.87	619.93	424.02	195.91
17.	20 – Welfare of SC and OBC Department	209.43	129.92	339.35	220.39	118.96
18.	23 – Panchayati Raj Department	45.91	32.13	78.04	57.54	20.50
19.	27 – Agriculture Department	86.92	22.81	109.73	22.74	86.99
20.	34 – Planning and Co-ordination Department	91.52	-	91.52	4.92	86.60
21.	39 – Education (Higher) Department	28.46	39.32	67.78	40.30	27.48
22.	40 – Education (School) Department	17.00	63.16	80.16	58.20	21.96
23.	41 – Education (Social) Department	41.47	8.48	49.95	30.15	19.80
24.	43 – Finance Department	301.60	-	301.60	0.08	301.52
25.	52 – Family Welfare and Preventive Medicine	4.71	21.41	26.12	7.61	18.51
Capital – Charged						
26.	13 – Public Works (Roads and Buildings) Department	30.23	6.10	36.33	17.50	18.83
27.	43 – Finance Department	350.00	-	350.00	192.24	157.76
Total :		5187.84	1029.36	6217.20	4441.70	1775.50

Appendix 2.2

List of Grants indicating Persistent Savings of more than ₹ 1crore during 2006-12

(Reference: Paragraph 2.3.2)

(₹ in crore)

Sl. No.	Number and name of grant	Amount of savings				
		2007-08	2008-09	2009-10	2010-11	2011-12
Revenue-Voted						
1.	3 – General Administration (SA) Department	1.66	2.76	3.02	1.46	3.32
2.	5 – Law Department	1.49	2.50	1.99	7.27	19.04
3.	6 – Revenue Department	11.41	8.64	1.92	20.35	4.05
4.	10 – Home (Police) Department	22.02	37.06	18.35	17.78	49.29
5.	12 – Co-operation Department	1.18	1.80	1.34	1.72	2.74
6.	19 – Tribal Welfare Department	36.87	42.78	56.61	123.25	110.87
7.	20 – Welfare of Scheduled Castes Department	19.89	30.28	42.92	71.40	78.77
8.	26 – Fisheries Department	1.29	2.40	1.44	2.80	2.53
9.	27 – Agriculture Department	6.72	19.70	22.29	8.64	100.99
10.	28 – Horticulture Department	2.49	2.11	1.59	2.55	2.05
11.	29 – Animal Resource Development Department	2.59	5.79	8.46	6.10	5.13
12.	30 – Forest Department	2.50	4.70	4.78	11.60	6.11
13.	35 – Urban Development Department	8.84	2.06	27.40	4.52	16.77
14.	39 – Education (Higher) Department	6.41	3.61	3.41	19.61	11.66
15.	40 – Education (School) Department	50.35	36.77	38.77	4.10	12.25
16.	41 – Education (Social) Department	13.68	9.13	14.36	28.73	27.28
17.	42 – Education (Sports and Youth Programme) Department	1.99	5.21	2.55	2.08	2.91
18.	51 – Public Works (Drinking Water and Sanitation) Department	11.96	8.13	7.36	7.27	4.30
19.	52 – Family Welfare and Preventive Medicine	14.73	10.52	10.06	8.56	4.93
Capital-Voted						
20.	6 – Revenue Department	13.09	10.66	17.51	2.17	5.34
21.	11 – Transport Department	3.24	2.97	21.37	6.85	2.90
22.	13 – Public Works (Roads and Buildings) Department	44.02	46.54	23.02	64.74	31.98
23.	15 – Public Works (Water Resources) Department	15.34	13.03	27.05	79.65	58.45
24.	16 – Health Department	33.04	13.48	13.63	8.59	4.84
25.	19 – Tribal Welfare Department	183.09	215.90	305.80	263.69	195.91
26.	20 – Welfare of Scheduled Castes Department	85.00	126.01	189.91	169.99	118.96
27.	27 – Agriculture Department	15.35	29.29	39.72	59.96	86.99
28.	34 – Planning and Coordination Department	116.82	73.14	101.67	155.82	86.60
29.	39 – Education (Higher) Department	13.92	15.97	34.71	22.88	27.47
30.	40 – Education (School) Department	31.39	18.12	32.73	17.31	21.96
31.	43 – Finance Department	136.22	35.92	101.37	204.88	301.52
32.	51 – Public Works (Drinking Water and Sanitation) Department	2.87	38.13	20.61	4.77	6.05
33.	52 – Family Welfare and Preventive Medicine	5.37	4.33	8.42	4.27	18.51

Appendix 2.3

Statement of Expenditure without budget provision during 2011-12
(Reference: Paragraph 2.3.3)

(₹ in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of Account	Head of Service	Amount of Expenditure	Reasons/ Remarks
1.	6 – Revenue Department	i) 2070	Other Administrative Services		Reasons for incurring expenditure without budget provision have not been intimated (September 2012)
		800	Other Expenditure		
		88	CSS – III		
		36	National Land Records Modernisation Programme (NLRMP) (CSS)	68.06	
		ii) 2245	Relief on account of Natural Calamities		
		05	State Disaster Response Fund		
		800	Other Expenditure		
		88	CSS – III		
2.	10 – Home (Police) Department	73	National e-Governance Plan (CSS)	4.00	
		i) 2055	Police		-do-
		800	Other Expenditure		
		11	Police Force Modernisation (Non-Plan)	119.27	
3.	14 – Power Department	i) 4801	Capital Outlay on Power Projects		
80	General				
190	Investment in Public Sector and Other Undertakings				
56	Non-Lapsable				
09	Sub-Transmission and Distribution (Plan)	140.31			
4.	16 – Health Department	i) 2210	Medical and Public Health		-do-
		01	Urban Health Services – Allopathy		
		110	Hospitals and Dispensaries		
		16	Hospital		
		88	CSS – III		
		20	Cancer Hospital (Cancer Control Programme) (CSS)	1.14	
5.	17 – Information, Cultural Affairs and Tourism Department	i) 4202	Capital Outlay on Education, Sports, Art and Culture		-do-
		60	Others		
		101	Fine Arts Education		
		56	Non-Lapsable		
		38	State Share of NLCPR (Plan)	7.37	
6.	19 – Tribal Welfare Department	i) 2029	Land Revenue		-do-
		800	Other Expenditure		
		86	C.S. Scheme – I		
		04	Agricultural Census (CSS)	3.14	
		ii) 2070	Other Administrative Services		-do-
		800	Other Expenditure		
		88	C.S. Scheme – III		
		36	National Land Records Modernisation Programme (NLRMP) (CSS)	2.30	
		iii) 3452	Tourism		-do-
		01	Tourist Infrastructure		
101	Tourist Centre				
88	C.S. Scheme – III				

Appendix 2.3 (contd.)

Statement of Expenditure without budget provision during 2011-12
(Reference: Paragraph 2.3.3)

(₹ in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of Account	Head of Service	Amount of Expenditure	Reasons/ Remarks
		51	Development of Rural Tourism Project at Village Kalapania, Sonamura Sub-Division, West Tripura District (CSS)	4.34	Reasons for incurring expenditure without budget provision have not been intimated (September 2012)
		iv) 3452	Tourism		
		01	Tourist Infrastructure		
		101	Tourist Centre		-do-
		88	C.S. Scheme – III		
		65	Development of Rural Tourism Project at Village Banabithi, West Tripura District (CSS)	4.34	
		v) 2851	Village and Small Industries		-do-
		102	Small Scale Industries		
		29	Industries Development		
		14	Operation and Maintenance (Plan)	7.44	
		vi) 2059	Public Works		-do-
		80	General		
		053	Maintenance and Repair		
		25	Public Works		
		14	Public Building (Plan)	2.36	
		vii) 2403	Animal Husbandry		-do-
		106	Other Live Stock Development		
		88	C.S. Scheme – III		
		90	Integrated Development of Small Ruminants and Rabbits for Goat Breeding Farm at Devipur, Tripura (CSS)	7.00	
		viii) 2501	Special Programmes for Rural Development		-do-
		01	Integrated Rural Development Programme		
		800	Other Expenditure		
		30	Rural Development		
		21	Swabalam (Plan)	10.00	
		ix) 2203	Technical Education		-do-
		105	Polytechnics		
		88	C.S. Scheme – III		
		93	Community Development through Polytechnics (CSS)	1.68	
		x) 2210	Medical and Public Health		-do-
		03	Rural Health Services – Allopathy		
		101	Health Sub-Centres		
		95	Special Central Assistance		
		01	SCA (Plan)	9.20	
		xi) 103	Primary Health Centres		-do-
		99	Others		
		72	Salary for staff deputed to TTAADC (Plan)	22.17	
		xii) 2211	Family Welfare		-do-
		101	Rural Family Welfare Services		
		99	Others		
		72	Salary for staff deputed to TTAADC (CSS)	40.27	

Appendix 2.3 (contd.)

Statement of Expenditure without budget provision during 2011-12
(Reference: Paragraph 2.3.3)

(₹ in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of Account	Head of Service	Amount of Expenditure	Reasons/ Remarks
		xiii) 4216	Capital Outlay on Housing		Reasons for incurring expenditure without budget provision have not been intimated (September 2012)
		01	Government Residential Buildings		
		106	General Pool Accommodation		
		52	Housing		
		11	Medical (Plan)	0.66	
		xiv) 4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		-do-
		02	Welfare of Scheduled Tribes		
		800	Other Expenditure		
		23	Corporations/ PSUs/ Boards		
		09	Tripura Horticulture Corporation Ltd. (Plan)	50.00	
		xv) 4070	Capital Outlay on Other Administrative Services		-do-
		800	Other Expenditure		
		95	Special Central Assistance		
		01	SCA (Plan)	23.25	
		xvi) 4552	Capital Outlay on North Eastern Areas		-do-
		60	Other Industries		
		600	Others		
		57	North eastern Area Development		
		59	State Contribution for NEC Projects (Plan)	19.93	
		xvii) 4851	Capital Outlay on Village Small Industries		-do-
		103	Handloom Industries		
		95	Special Central Assistance		
		01	SCA (Plan)	167.72	
		xviii) 4403	Capital Outlay on Animal Husbandry		-do-
		101	Veterinary Services and Animal Health		
		87	C.S. Scheme - II		
		12	National Project on Rinder Pest Eradication Scheme (CSS)	0.96	
		xix) 4059	Capital Outlay on Public Works		-do-
		80	General		
		051	Construction		
		25	Public Works		
		14	Public Building (Plan)	8.00	
		xx) 4202	Capital Outlay on Education, Sports, Art and Culture		-do-
		02	Technical Education		
		104	Polytechnics		
		41	Human Development		
		66	Tripura Institute of Technology (Plan)	0.23	
		xxi) 67	Women's Polytechnic (Plan)	0.40	-do-
		xxii) 71	Dhalai District Polytechnic, Ambassa (Plan)	0.31	-do-

Appendix 2.3 (contd.)

Statement of Expenditure without budget provision during 2011-12
(Reference: Paragraph 2.3.3)

(₹ in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of Account	Head of Service	Amount of Expenditure	Reasons/ Remarks
		xxiii) 04	Art and Culture		Reasons for incurring expenditure without budget provision have not been intimated (September 2012)
		101	Fine Arts Education		
		41	Human Development		
		20	Government Music College (Plan)	0.14	
		xxiv) 95	Special Central Assistance		-do-
		01	SCA (Plan)	72.50	
		xxv) 4202	Capital Outlay on Education, Sports, Art and Culture		-do-
		01	General Education		
		202	Secondary Education		
		88	C.S. Scheme - III		
		84	Inclusive Education for the disabled at Secondary stage (CSS)	13.50	
		xxvi) 4202	Capital Outlay on Education, Sports, Art and Culture		-do-
		03	Sports and Youth Services		
		800	Other Expenditure		
		56	Non-Lapsable		
		38	State Share of NLCPR (Plan)	21.90	
		xxvii) 4215	Capital Outlay on Water Supply and Sanitation		-do-
		02	Sewerage and Sanitation		
		102	Rural Sanitation Services		
		75	Special Plan Assistance		
		02	State Share of SPA (Plan)	10.85	
		xxviii) 4210	Capital Outlay on Medical and Public Health		-do-
		02	Rural Health Services		
		103	Primary Health Centres		
		95	Special Central Assistance		
		01	SCA (Plan)	77.50	
		xxix) 800	Other Expenditure		-do-
		75	Special Plan Assistance		
		01	SCA (Plan)	279.61	
7.	20 - Welfare of Scheduled Castes and Other Backward Classes Department	i) 2029	Land Revenue		-do-
		800	Other Expenditure		
		86	C.S. Scheme - I		
		04	Agricultural Census (CSS)	1.69	
		ii) 2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		-do-
		03	Welfare of Backward Classes		
		277	Education		
		88	C.S. Scheme - III		
		14	Pre-Matric Scholarship for Minorities (CSS)	33.62	
		iii) 2403	Animal Husbandry		-do-
		106	Other Live Stock Development		
		88	C.S. Scheme - III		
		90	Integrated Development of Small Ruminants and Rabbits for Goat Breeding Farm at Devipur, Tripura (CSS)	4.00	

Appendix 2.3 (contd.)

Statement of Expenditure without budget provision during 2011-12
(Reference: Paragraph 2.3.3)

					(₹ in lakh)
Sl. No.	No. and Name of Grant/ Appropriation	Head of Account	Head of Service	Amount of Expenditure	Reasons/ Remarks
		iv) 2501	Special Programmes for Rural Development		Reasons for incurring expenditure without budget provision have not been intimated (September 2012)
		01	Integrated Rural Development Programme		
		800	Other Expenditure		
		30	Rural Development		
		21	Swabalam (Plan)	6.25	
		vi) 2217	Urban Development		-do-
		01	State Capital Development		
		191	Assistance to Municipal Corporation		
		32	Urban Development		
		20	Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (Plan)	321.52	
		vii) 2203	Technical Education		
		105	Polytechnics		
		88	C.S. Scheme – III		
		93	Community Development through Polytechnics (CSS)	0.92	
		viii) 2235	Social Security and Welfare		-do-
		02	Social Welfare		
		101	Welfare of Handicapped		
		33	Welfare Programme		
		13	Institute for the Blind (Plan)	0.55	
		ix) 2210	Medical and Public Health		-do-
		03	Rural Health Services – Allopathy		
		101	Health Sub-Centres		
		95	Special Central Assistance		
		01	SCA (Plan)	4.39	
		x) 4216	Capital Outlay on Housing		-do-
		01	Government Residential Buildings		
		106	General Pool Accommodation		
		52	Housing		
		03	General Administration (Plan)	0.35	
		xi) 05	Jail (Plan)	1.35	-do-
		xii) 4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		-do-
		03	Welfare of Backward Classes		
		102	Economic Development		
		33	Welfare Programme		
		27	OBC Welfare (Plan)	10.00	
		xiii) 4070	Capital Outlay on other Administrative Services		-do-
		800	Other Expenditure		
		95	Special Assistance Plan		
		05	SCA (Plan)	12.75	
		xiv) 4851	Capital Outlay on Village Small Industries		-do-
		103	Handloom Industries		
		95	Special Central Assistance		
		01	SCA (Plan)	91.98	

Appendix 2.3 (contd.)

Statement of Expenditure without budget provision during 2011-12

(Reference: Paragraph 2.3.3)

(`in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of Account	Head of Service	Amount of Expenditure	Reasons/ Remarks
		xv) 4403	Capital Outlay on Animal Husbandry		Reasons for incurring expenditure without budget provision have not been intimated (September 2012)
		101	Veterinary Services and Animal Health		
		87	C.S. Scheme – II		
		12	National Project on Rinder Pest Eradication Scheme (NPRES) (CSS)	1.14	
		xvi) 4059	Capital Outlay on Public Works		-do-
		80	General		
		051	Construction		
		25	Public Works		
		14	Public Building (Plan)	4.99	
		xxvii) 4202	Capital Outlay on Education, Sports, Art and Culture		-do-
		01	General Education		
		203	University and Higher Education		
		56	Non-Lapsable		
		34	Infrastructure Development of Tripura Engineering College (CSS)	67.13	
		xxix) 70	Nazrul Kalakshetra (Face-II) in Tripura (CSS)	8.66	-do-
		xxx) 02	Technical Education		-do-
		104	Polytechnics		
		41	Human Development		
		66	Tripura Institute of Technology (Plan)	0.14	
		xxxix) 67	Women's Polytechnic (Plan)	0.21	-do-
		xxxix) 71	Dhalai District Polytechnic, Ambassa (Plan)	0.15	-do-
		xxxix) 03	Sports and Youth Services		-do-
		800	Other Expenditure		
		56	Non-Lapsable		
		38	State Share of NLCPR (Plan)	12.30	
		xxxix) 04	Art and Culture		-do-
		101	Fine Arts Education		
		41	Human Development		
		20	Government Music College (Plan)	0.09	
		xxxix) 107	Archaeological Survey of India		-do-
		43	Finance Commission		
		12	Heritage Protection (Museum) (Plan)	0.03	
		xxxix) 4202	Capital Outlay on Education, Sports, Art and Culture		-do-
		01	General Education		
		800	Other Expenditure		
		88	Centrally Sponsored Scheme – III		
		84	Inclusive Education for the Disabled at Secondary Stage (CSS)	8.10	
		xxxix) 4210	Capital Outlay on Medical and Public Health		-do-
		02	Rural Health Services		
		103	Primary Health Centres		
		95	Special Central Assistance		
		01	SCA (Plan)	42.50	

Appendix 2.3 (contd.)

Statement of Expenditure without budget provision during 2011-12
(Reference: Paragraph 2.3.3)

(₹ in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of Account	Head of Service	Amount of Expenditure	Reasons/ Remarks
		xxxviii) 800	Other Expenditure		Reasons for incurring expenditure without budget provision have not been intimated (September 2012)
		75	Special Plan Assistance		
		01	SCA (Plan)	190.30	
8.	24 – Industries and Commerce Department	i) 4552	Capital Outlay on North Eastern Areas		-do-
		60	Other Industries		
		600	Others		
		57	North Eastern Area Development		
		75	SPA (Plan)	179.42	
9.	27 – Agriculture Department	i) 4415	Capital Outlay on Agricultural Research and Education		-do-
		01	Crop Husbandry		
		277	Education		
		56	Non-Lapsable		
		38	State Share of NLCPR (Plan)	101.32	
10.	29 – Animal Resource Development Department	i) 2403	Animal Husbandry		-do-
		106	Other Live Stock Development		
		88	CSS – III		
		90	Integrated Development of Small Ruminants and Rabbits for Goat Breeding Farm at Devipur (CSS)	9.00	
11.	35 – Urban Development Department	i) 2217	Urban Development		-do-
		01	State Capital Development		
		192	Assistance to Municipalities/ Municipal Council		
		32	Urban Development		
		20	JNNURM (Plan)	1,052.35	
		ii) 193	Assistance to Nagar Panchayats/ Notified Areas/ Committees		-do-
		17	SUEP (Plan)	100.00	
		iii) 70	State Share		-do-
		35	Urban Development (Plan)	30.00	
		iv) 2049	Interest Payments		-do-
		01	Interest and Internal Debt		
		200	Interest on Other Internal Debts		
		58	Debt Services		
		07	HUDCO (Non-Plan)	293.21	
		v) 4217	Capital Outlay on Urban Development		-do-
		01	State Capital Development		
		051	Constructions		
		43	Finance Commission		
		59	Construction of Drainage System in Agartala (Plan)	2,000.00	
12.	39 – Education (Higher) Department	i) 2205	Art and Culture		-do-
		104	Archives		
		41	Human Development		
		53	Archives (Non-Plan)	3.19	
		ii) 4202	Capital Outlay on Education, Sports, Art and Culture		
		02	Technical Education		
		104	Polytechnics		
		41	Human Development		
		66	Tripura Institute of Technology (Plan)	0.42	
		iii) 67	Women's Polytechnic (Plan)	0.68	

Appendix 2.3 (contd.)

Statement of Expenditure without budget provision during 2011-12
(Reference: Paragraph 2.3.3)

(₹ in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of Account	Head of Service	Amount of Expenditure	Reasons/ Remarks
		iv) 71	Dhalai District Polytechnic, Ambassa (Plan)	0.49	Reasons for incurring expenditure without budget provision have not been intimated (September 2012)
		v) 04	Art and Culture		
		101	Fine Arts Education		-do-
		41	Human Development		
		20	Government Music College (Plan)	0.26	
13.	40 – Education (School) Department	i) 4202	Capital Outlay on Education, Sports, Art and Culture		-do-
		01	General Education		
		800	Other Expenditure		
		88	Centrally Sponsored Scheme – III		
		84	Inclusive Education for the Disabled at Secondary Stage (CSS)	1.79	
14.	42 – Education (Sports and Youth Programme) Department	i) 4202	Capital Outlay on Education, Sports, Art and Culture		-do-
		03	Sports and Youth Services		
		800	Other Expenditure		
		56	Non-Lapsable		
		38	State Share of NLCPR (Plan)	36.70	
15.	43 – Finance Department	i) 7610	Loans to Government Servants etc.		-do-
		203	Advance for Purchase of Other Conveyances		
		99	Others		
		51	State Government Employees (Non-Plan)	1.80	
		ii) 800	Other Advances		-do-
		99	Others		
		51	State Government Employees (Non-Plan)	1.24	
		iii) 6003	Internal Debt of the State Government		-do-
		105	Loans for NABARD		
		58	Debt Services		
		11	NABARD (Non-Plan)	1,884.50	
16.	51 – Public Works (Drinking Water and Sanitation) Department	i) 4215	Capital Outlay on Water Supply and Sanitation		-do-
		02	Sewerage and Sanitation		
		102	Rural Sanitation Services		
		75	Special Plan Assistance (SPA)		
		02	State Share of SPA (Plan)	18.20	
17.	52 – Family Welfare and Preventive Medicine	i) 2210	Medical and Public Health		-do-
		01	Urban Health Services – Allopathy		
		110	Hospital and Dispensaries		
		17	Dispensary		
		02	Health Sub-Centre (Non-Plan)	0.17	
		ii) 03	Rural Health Services – Allopathy		-do-
		101	Health Sub-Centres		
		95	SCA		
		01	SCA (Non-Plan)	1.29	

Appendix 2.3 (concl.d.)

Statement of Expenditure without budget provision during 2011-12
(Reference: Paragraph 2.3.3)

(₹ in lakh)

Sl. No.	No. and Name of Grant/ Appropriation	Head of Account	Head of Service	Amount of Expenditure	Reasons/ Remarks
		iii) 2211	Family Welfare		Reasons for incurring expenditure without budget provision have not been intimated (September 2012)
		101	Rural Family Welfare Services		
		19	Family Welfare		
		11	Health Sub-Centre (Plan)	0.75	
		iv) 4210	Capital Outlay on Medical and Public Health		-do-
		02	Rural health Services		
		103	Primary Health Centre		
		95	SCA		
		01	SCA (Plan)	129.34	
18.	57 – Welfare of Minorities Department	i) 2225	Welfare of Scheduled Castes, ST and Other Backward Classes		-do-
		03	Welfare of Backward Classes		
		800	Other Expenditure		
		95	SCA		
		01	SCA (Plan)	13.83	
		Total:		7,886.91	

Appendix 2.4

Statement of various grants/appropriations where excess expenditure occurred during the year 2011-12
which are required to be regularised

(Reference: Paragraph 2.3.5)

(₹ in lakh)					
Sl. No.	Grant No.	Name of the Grant/Appropriation	Total Grant/Appropriation	Total expenditure	Excess expenditure
(1)	(2)	(3)	(4)	(5)	(6)
Revenue – voted					
1.	16	Health Department	8,665.38	9,524.77	859.39
2.	23	Panchayati Raj Department	9,425.14	9,907.75	482.61
3.	24	Industries and Commerce Department	1,532.17	1,674.85	142.68
4.	36	Home (Jail) Department	1,344.35	1,357.29	12.94
5.	37	Labour Organisation	383.84	475.86	92.02
6.	43	Finance Department	70,512.29	73,347.37	2,835.08
Capital – voted					
7.	35	Urban Development Department	762.80	2,626.52	1,863.72
8.	56	Information Technology Department	820.73	1,215.00	394.27
Revenue – charged					
9.	35	Urban Development Department	-	293.21	293.21
Total :			93,446.70	1,00,422.62	6,975.92

Appendix 2.5

Cases where supplementary provision (₹ 1 crore and above in each case) proved unnecessary during the year 2011-12

(Reference: Paragraph 2.3.6)

(₹ in crore)					
Sl. No.	Number and name of Grant / Appropriation	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
Revenue-voted					
1.	3 – General Administration (SA) Department	34.05	31.94	2.11	1.21
2.	5 – Law Department	36.96	24.65	12.31	6.73
3.	10 – Home (Police) Department	592.58	559.63	32.95	16.34
4.	19 – Tribal Welfare Department	418.96	417.62	1.34	109.53
5.	20 – Welfare of SC and OBC Department	152.38	135.52	16.86	61.90
6.	26 – Fisheries Department	22.72	21.63	1.09	1.44
7.	27 – Agriculture Department	203.58	106.21	97.37	3.62
8.	35 – Urban Development Department	108.34	94.82	13.52	3.24
9.	39 – Education (Higher) Department	68.86	59.20	9.66	2.00
10.	41 – Education (Social) Department	215.83	205.44	10.39	16.88
11.	42 – Education (Sports and Youth Programme) Department	27.19	26.29	0.90	2.01
12.	51 – Public Works (Drinking Water and Sanitation) Department	24.54	22.76	1.78	2.52
13.	52 – Family Welfare and Preventive Medicine	88.67	88.30	0.37	4.56
Capital-voted					
14.	27 – Agriculture Department	86.92	22.74	64.18	22.81
15.	41 – Education (Social) Department	41.47	30.15	11.32	8.48
Capital-charged					
16.	13 – Public Works (Roads and Buildings) Department	30.23	17.50	12.73	6.10
Total:		2153.28	1864.40	288.88	269.37

Appendix 2.6

Statement of cases where supplementary provision proved insufficient resulting
in excess expenditure of more than ₹1 crore

(Reference: Paragraph 2.3.6)

(₹ in crore)

Sl. No.	Number and Name of the Grant Appropriation	Original Provision	Supplementary provision	Total	Actual Expenditure	Excess
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue-voted						
1.	16 – Health Department	83.83	2.82	86.65	95.25	8.60
2.	23 – Panchayati Raj Department	88.35	5.90	94.25	99.08	4.83
3.	24 – Industries and Commerce Department	13.98	1.34	15.32	16.75	1.43
Capital-voted						
4.	35 – Urban Development Department	6.63	1.00	7.63	26.27	18.64
5.	56 – Information Technology Department	1.12	7.09	8.21	12.15	3.94
Total:		193.91	18.15	212.06	249.50	37.44

Appendix 2.7

Statement of cases where supplementary provision proved excessive by more than ₹ 1 crore

(Reference: Paragraph 2.3.6)

							(₹ in crore)
Sl. No.	Number and name of Grant/Appropriation	Original provision	Actual expenditure	Additional requirement	Supplementary provision	Savings	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Revenue-voted							
1.	6 – Revenue Department	84.77	105.25	20.48	24.53	4.05	
2.	9 – Statistical Department	4.34	7.93	3.59	6.80	3.21	
3.	13 – Public Works (Roads and Buildings) Department	189.85	239.74	49.89	80.13	30.24	
4.	25 – Industries (Handloom, Handicraft and Sericulture) Department	15.03	15.78	0.75	4.96	4.21	
5.	40 – Education (School) Department	776.61	793.93	17.32	29.57	12.25	
Capital-voted							
6.	6 – Revenue Department	23.78	36.03	12.25	17.60	5.35	
7.	10 – Home (Police) Department	21.01	42.11	21.10	38.14	17.04	
8.	11 – Transport Department	3.59	6.05	2.46	5.36	2.90	
9.	13 – Public Works (Roads and Buildings) Department	85.11	139.19	54.08	86.06	31.98	
10.	16 – Health Department	21.64	40.01	18.37	23.21	4.84	
11.	17 – Information, Cultural Affairs and Tourism Department	0.51	14.39	13.88	16.14	2.26	
12.	19 – Tribal Welfare Department	368.06	424.02	55.96	251.87	195.91	
13.	20 – Welfare of SC and OBC	209.43	220.39	10.96	129.92	118.96	
14.	23 – Panchayati Raj Department	45.91	57.54	11.63	32.13	20.50	
15.	24 – Industries and Commerce Department	10.11	17.87	7.76	13.30	5.54	
16.	36 – Home (Jail) Department	1.58	3.25	1.67	7.94	6.27	
17.	39 – Education (Higher) Department	28.45	40.30	11.85	39.32	27.47	
18.	40 – Education (School) Department	17.00	58.20	41.20	63.16	21.96	
19.	49 – Fire Service Organisation	8.96	13.66	4.70	10.29	5.59	
20.	51 – Public Works (Drinking Water and Sanitation) Department	32.19	46.01	13.82	19.87	6.05	
21.	52 – Family Welfare and Preventive Medicine	4.72	7.62	2.90	21.41	18.51	
Total :		1952.65	2329.27	376.62	921.71	545.09	

Appendix 2.8

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings / excess of ₹ 1 crore and above during 2011-12

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
1.	5 – Law Department	i) 2014	Administration of Justice		
		106	Small causes		
		22	Judicial		
		05	Judicial Administration (Non-Plan)	1.00	(-) 188.19
2.	6 – Revenue Department	i) 2029	Land Revenue		
		103	Land Records		
		05	Establishment		
		60	Survey and Settlement (Non-Plan)	(-) 0.10	(-) 116.00
		ii) 2506	Land Reforms		
		001	Direction and Administration		
		98	Administration		
		06	Revenue (Non-Plan)	(-) 0.69	(-) 308.79
3.	9 – Statistical Department	i) 3454	Census Survey and Statistics		
		01	Census		
		800	Other Expenditure		
		99	Others		
		73	Expenditure towards miscellaneous items required for imparting Training to Enumerators and Supervisors for conduct of both House listing and Housing Census and Population Enumerations of Census 2011 (Non-Plan)	(+) 35.00	(-) 169.32
4.	10 – Home (Police) Department	i) 2055	Police		
		003	Education and Training		
		08	Police		
		14	Police Training College (Non-Plan)	(-) 431.58	(-) 162.87
		ii) 109	District Police		
		08	Police		
		04	District Armed Reserve (Non-Plan)	(-) 444.86	(-) 457.84
		iii) 108	State Headquarters Police		
		12	Indian Reserve Battalion (Non-SRE)		
		03	Battalion No. III (Non-Plan)	(+) 196.89	(-) 131.30
		iv) 2059	Public Works		
		80	General		
		053	Maintenance and Repairs		
		43	Finance Commission		
		52	TSR Battalion Headquarters (Plan)	(-) 2,749.00	(+) 934.50
		v) 4055	Capital Outlay on Police		
		800	Other Expenditure		
		08	Police		
		11	Police Force Modernisation (Non-Plan)	(-) 5.13	(-) 415.96
5.	12 – Co-operation Department	i) 2425	Co-operation		
		001	Direction and Administration		
		98	Administration		
		12	Co-operation (Non-Plan)	(+) 1.16	(-) 249.92

Appendix 2.8 (contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings / excess of ₹ 1 crore and above during 2011-12
(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
6.	13 – Public Works (Roads and Buildings) Department	i) 5054	Capital Outlay on Roads and Bridges		
		04	District and Other Roads		
		800	Other Expenditure		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		01	RIDF – V – Construction of Ongoing Rural Bridges Project (Plan)	(-) 1,560.00	(+) 724.00
		ii) 99	Others		
		60	Other than MNP (Plan)	(-) 360.00	(-) 621.63
		iii) 800	Other Expenditure		
		44	Additional Central Assistance		
		02	State Share (Plan)	(-) 139.20	(-) 150.80
		iv) 01	ACA (Plan)	(+) 428.52	(-) 263.55
		v) 54	National Bank for Agriculture and Rural Development (NABARD)		
		13	RIDF – XII – Construction of RCC Bridge – (35 Nos.) RCC Box/ Slab Culvert (42 Nos.) and Bailey Bridge (7 Nos.) (Plan)	(+) 1,214.59	(-) 1,190.73
		vi) 4059	Capital Outlay on Public Works		
		01	Office Buildings		
		051	Constructions		
		43	Finance Commission		
		54	Constructions of New Raj Bhavan (Plan)	(+) 338.48	(-) 318.11
		vii) 74	Improvement of Bishalgarh – Boxanagar – Sonamura – Barpathari – Belonia Road (NEC Scheme)	(+) 186.60	(-) 113.71
		viii) 6003	Internal Debt of the State Government		
103	Loans from Life Insurance Corporation of India				
58	Debt Services				
08	LIC Loans (Non-Plan)	(+) 2.60	(-) 189.20		
7.	14 – Power Department	i) 6801	Loans for Power Projects		
		190	Loans to Public Sector and Other Undertakings		
		23	Corporations/ PSUs/ Boards		
		12	Tripura State Electricity Corporation Ltd. (Plan)	(-) 2,700.00	(+) 500.00
		ii) 4552	Capital Outlay on North Eastern Areas		
		04	Diesel/ Gas Power Generation		
800	North Eastern Area Development				
65	21 MW Baramura Unit – V Gas Based Power Project, Tripura (NEC)	(-) 10.00	(+) 354.60		
8.	15 – Public Works (Water Resource) Department	i) 2702	Minor Irrigation		
		80	General		
		799	Suspense		

Appendix 2.8 (contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings / excess of ₹ 1 crore and above during 2011-12

(Reference: Paragraph 2.3.7)

					(₹ in lakh)	
Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)	
		65	Suspense Accounts			
		03	Water Resource (Non-Plan)	(-) 1,000.00	(-) 2,489.39	
		ii) 80	General			
		001	Direction and Administration			
		27	Water Resource			
		14	Execution (Non-Plan)	(+) 587.00	(-) 296.40	
		iii) 4701	Capital Outlay on Medium Irrigation			
		80	General			
		800	Other Expenditure			
		45	Accelerated Irrigation Benefit Programme (AIBP)			
		01	Gumati Irrigation Project (Plan)	(+) 552.70	(-) 898.95	
		iv) 03	Manu Irrigation Project (Plan)	(+) 845.88	(-) 1,356.73	
		v) 46	State Share of AIBP			
		03	Manu Irrigation Project (Plan)	(+) 49.70	(-) 106.46	
		vi) 4711	Capital Outlay on Flood Control Project			
		01	Flood Control			
		800	Other Expenditure			
		27	Water Resource			
		18	Flood Management Programme (Plan)	(-) 780.00	(-) 396.30	
		vii) 47	Anti erosion work along the bank of river Feni for protection of Indian side bank at vulnerable location from Jalai to Beltali under Sabroom Sub-Division of South Tripura District/ Segment - I (CSS)	(-) 77.75	(-) 254.51	
9.	16 – Health Department	i) 4210	Capital Outlay on Medical and Public Health			
		03	Medical Education, Training and Research			
		105	Allopathy			
		75	Special Plan Assistance (SPA)			
		01	SPA (Plan)	(+) 213.24	(-) 645.00	
		ii) 110	Hospital and Dispensaries			
		01	Urban Health Services			
		75	SPA			
		01	SPA (Plan)	(+) 717.10	(+) 577.73	
10.	19 – Tribal Welfare Department	i) 2210	Medical and Public Health			
		01	Urban Health Services – Allopathy			
		001	Direction and Administration			
		98	Administration			
		16	Health (Plan)	(+) 2.31	(-) 557.48	
		ii) 2225	Welfare of Scheduled Castes, Scheduled Tribes and OBCs			
		02	Welfare of Scheduled Tribes			
		001	Direction and Administration			
		33	Welfare Programme			
		09	General (Non-Plan)	(-) 2.69	(-) 238.19	

Appendix 2.8 (contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings / excess of ₹ 1 crore and above during 2011-12
(Reference: Paragraph 2.3.7)

					(₹ in lakh)	
Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)	
		iii) 2202	General Education			
		01	Elementary Education			
		106	Teachers and Other Services			
		42	Government Primary Schools			
		01	Middle Stage Education (from Class VI to VIII) (Plan)	(-) 18.19	(-) 283.02	
		iv) 03	Primary Education (from Class I to V) (Plan)	(-) 32.13	(-) 444.09	
		v) 02	Secondary Education			
		104	Teachers and Other Services			
		41	Human Development			
		18	Government Secondary Schools (Plan)	(-) 9.41	(-) 1,380.46	
		vi) 2236	Nutrition			
		02	Distribution of Nutritious Food and Beverages			
		102	Mid-Day-Meals			
		87	C. S. Scheme – II			
		49	Mid-day-meals (NP-NSPE) (CSS)	(-) 10.36	(-) 496.07	
		vii) 88	C.S.S – III			
		23	National Programme of Mid-day-meals in School for Upper Primary Stage (Kitchen, Utensil and Cooking, etc.) (CSS)	114.65	(-) 582.96	
		viii) 2235	Social Security and Welfare			
		02	Social Welfare			
		102	Child Welfare			
		87	C. S. Scheme – II			
		58	Integrated Child Development Scheme (CSS)	(-) 993.98	(-) 710.99	
		ix) 103	Women's Welfare			
		33	Welfare Programme			
		58	Monthly Pension for Widows and Deserted Women from BPL Families between 18 and 65 years (Plan)	(-) 59.14	(-) 279.57	
		x) 101	National Old Age Pension Scheme			
		67	National Social Assistance Programme (NSAP)			
		01	National Old Age Pension (Plan)	(-) 306.60	(-) 162.10	
		xi) 2217	Urban Development			
		01	State Capital Development			
		192	Assistance to Municipal Councils			
		43	Finance Commission			
		24	ULBs (Normal Areas) (Plan)	(+) 224.50	(-) 1,120.00	
		xii) 2235	Social Security and Welfare			
		02	Social Welfare			
		001	Direction and Administration			
		99	Others			
		72	Salary for Staff deputed to TTAADC (Plan)	(-) 50.00	(+) 175.86	
		xiii) 102	Child Welfare			
		88	C.S. Scheme – III			
		75	Salary for Staff deputed to TTAADC (CSS)	(+) 707.17	(-) 167.14	

Appendix 2.8 (contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings / excess of ₹ 1 crore and above during 2011-12
(Reference: Paragraph 2.3.7)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	(₹ in lakh)	
				Re-appropriation	Final excess (+) / savings (-)
		xiv) 33	Welfare Programme		
		15	ICDS (Plan)	(+) 351.81	(-) 303.68
		xv) 2211	Family Welfare		
		101	Rural Family Welfare Services		
		87	CSS – II		
		72	Health Sub-Centre (CSS)	(-) 110.00	(+) 225.59
		xvi) 4552	Capital Outlay on North Eastern Areas		
		04	District and Other Roads		
		800	Other Expenditure		
		57	North Eastern Area Development		
		74	Improvement of Bishalgarh – Boxanagar – Sonamura – Barpathari – Belonia Road (Plan)	(+) 103.28	(-) 607.54
		xvii) 5054	Capital Outlay on Roads and Bridges		
		04	District and Other Roads		
		800	Other Expenditure		
		54	National Bank for Agriculture and Rural Development (NABARD)		
		13	RIDF – XII – Construction of RCC Bridge – (35 Nos.) RCC Box/ Slab Culvert (42 Nos.) and Bailey Bridge (7 Nos.) (Plan)	(+) 301.94	(-) 624.34
		xviii) 4552	Capital Outlay on North eastern Areas		
		04	Diesel/ Gas Power Generation		
		800	Other Expenditure		
		57	North Eastern Area Development		
		65	21 MW Baramura Unit – V Gas Based Power Project, Tripura (Plan)	(+) 240.00	(-) 318.20
		xix) 4701	Capital Outlay on Medium Irrigation		
		80	General		
		800	Other Expenditure		
		45	Accelerated Irrigation Benefit Programme (AIBP)		
		03	Manu Irrigation Projects (Plan)	(+) 504.28	(-) 712.23
		xx) 4711	Capital Outlay on Flood Control Projects		
		01	Flood Control		
		800	Other Expenditure		
		27	Water Resource		
		18	Flood Management Programme (Plan)	(-) 465.00	(-) 285.07
		xxi) 4210	Capital Outlay on Medical and Public health		
		01	Urban Health Services		
		110	Hospitals and Dispensaries		
		75	Special Plan Assistance		
		01	SPA (Plan)	(+) 65.41	(-) 1,234.38

Appendix 2.8 (contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings / excess of ₹ 1 crore and above during 2011-12
(Reference: Paragraph 2.3.7)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess / savings (+)
		xxii) 4515	Capital Outlay on Other Rural Development Programmes		
		101	Panchayati Raj		
		99	Others		
		70	Backward Regions Grant Fund (BRGF) (Plan)	(-) 415.09	(+) 284.95
		xxiii) 4401	Capital Outlay on Crop Husbandry		
		800	Other Expenditure		
		37	Agricultural Development		
		36	RKVY (Plan)	(-) 1,501.49	(-) 100.83
		xxiv) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		202	Secondary Education		
		44	Additional Central Assistance (ACA)		
		01	ACA (Plan)	(+) 97.43	(-) 300.20
		xxv) 4210	Capital Outlay on Medical and Public health		
		02	Rural Health Services		
		103	Primary Health Centres		
		44	Additional Central Assistance		
		01	ACA (Plan)	(+) 24.20	(-) 117.66
		xxvi) 4415	Capital Outlay on Agricultural Research and Education		
		01	Crop Husbandry		
		277	Education		
		56	Non-Lapsable		
		44	Agricultural College (CSS)	(+) 136.85	(-) 315.58
		xxvii) 4552	Capital Outlay on North eastern Areas		
		04	District and Other Roads		
		800	Other Expenditure		
		57	North Eastern Area Development		
		59	State Contribution for NEC Projects (Plan)	(+) 112.56	(+) 135.49
		xxviii) 5054	Capital Outlay on Roads and Bridges		
		02	Strategic and Border Roads		
		800	Other Expenditure		
		54	NABARD		
		01	RIDF - V - Construction of Ongoing Rural Bridges (Plan)	(-) 930.00	(+) 1,069.91
		xxix) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		203	University and Higher Education		
		75	Special Plan Assistance		
		01	SPA (Plan)	(+) 350.79	(-) 319.32
		xxx) 4210	Capital Outlay on Medical and Public Health		
		03	Medical Education Training and Research		
		105	Allopathy		

Appendix 2.8 (contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings / excess of ₹ 1 crore and above during 2011-12
(Reference: Paragraph 2.3.7)

		(₹ in lakh)			
No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
		75	Special Plan Assistance		
		01	SPA (Plan)	(+) 1,098.38	(-) 400.00
	20 – Welfare of SC and OBC Department	i) 2210	Medical and Public Health		
		01	Urban Health Services – Allopathy		
		001	Direction and Administration		
		98	Administration		
		16	Health (Plan)	(+) 0.35	(-) 271.57
		ii) 2202	General Education		
		01	Elementary Education		
		106	Teachers and Other Services		
		42	Government Primary Schools		
		01	Middle Stage Education (from Class VI to VIII) (Plan)	(-) 30.37	(-) 151.18
		iii) 03	Primary Education (from Class I to V) (Plan)	(-) 4.92	(-) 212.60
		iv) 02	Secondary Education		
		104	Teachers and Other Services		
		41	Human Development		
		18	Government Secondary Schools (Plan)	(-) 217.11	(-) 571.50
		v) 2236	Nutrition		
		02	Distribution of Nutritious Food and Beverages		
		87	C. S. Scheme – II		
		49	Mid-day-meals (NP-NSPE) (CSS)	(+) 142.72	(-) 426.53
		vi) 88	C.S.S – III		
		23	National Programme of Mid-day-meals in School for Upper Primary Stage (Kitchen, Utensil and Cooking, etc.) (CSS)	(-) 13.10	(-) 450.69
		vii) 2235	Social Security and Welfare		
		02	Social Welfare		
		102	Child Welfare		
		87	C. S. Scheme – II		
		58	Integrated Child Development Scheme (CSS)	(-) 4.40	(-) 877.71
		viii) 67	National Social Assistance Programme (NSAP)		
		01	National Old Age Pension (Plan)	(-) 168.14	(-) 144.39
		ix) 2225	Welfare of Scheduled Castes, Scheduled Tribes and OBCs		
		01	Welfare of Scheduled Castes		
		277	Education		
		35	Scholarship and Stipend		
		09	Pre-matric Scholarship to SC Students (Plan)	(+) 55.88	(+) 108.82
		x) 2235	Social Security and Welfare		
		02	Social Welfare		
		102	Child Welfare		
		33	Welfare Programme		
		15	ICDS (Plan)	(+) 192.86	(-) 147.74

Appendix 2.8 (contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings / excess of ₹ 1 crore and above during 2011-12
(Reference: Paragraph 2.3.7)

					(₹ in lakh)	
Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)	
		xi) 4552	Capital Outlay on North Eastern Areas			
		04	District and Other Roads			
		800	Other Expenditure			
		57	North Eastern Area Development			
		74	Improvement of Bishalgarh – Boxanagar – Sonamura – Barpathari – Belonia Road (Plan)	(+) 56.63	(-) 173.91	
		xii) 5054	Capital Outlay on Roads and Bridges			
		04	District and Other Roads			
		800	Other Expenditure			
		44	Additional Central Assistance			
		01	ACA (Plan)	(+) 35.62	(-) 103.89	
		xiii) 4552	Capital Outlay on North eastern Areas			
		04	Diesel/ Gas Power Generation			
		800	Other Expenditure			
		57	North Eastern Area Development			
		65	21 MW Baramura Unit – V Gas Based Power Project, Tripura (Plan)	(+) 140.00	(-) 177.40	
		xiv) 5054	Capital Outlay on Roads and Bridges			
		04	District and Other Roads			
		800	Other Expenditure			
		54	NABARD			
		01	RIDF – V – Constructions of ongoing Rural Bridges Project (Plan)	(-) 510.00	(+) 839.05	
		xv) 99	Others			
		60	Other than MNP (Plan)	(+) 140.00	(+) 260.63	
		xvi) 4210	Capital Outlay on Medical and Public Health			
		03	Medical Education Training and Research			
		105	Allopathy			
		75	Special Plan Assistance			
		01	SPA (Plan)	(+) 544.77	(-) 150.00	
		xvii) 4711	Capital Outlay on Flood Control Projects			
		01	Flood Control			
		800	Other Expenditure			
		27	Water Resource			
		18	Flood Management Programme (Plan)	(-) 255.00	(-) 170.00	
		xviii) 4415	Capital Outlay on Agricultural Research and Education			
		01	Crop Husbandry			
		277	Education			
		56	Non-Lapsable			
		44	Agricultural College (CSS)	(+) 108.41	(-) 173.06	
12.	23 – Panchayati Raj Department	i) 2515	Other Rural Development Programmes			
		001	Direction and Administration			

Appendix 2.8 (contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings / excess of ₹ 1 crore and above during 2011-12

(Reference: Paragraph 2.3.7)

					(₹ in lakh)	
Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)	
		98	Administration			
		23	Panchayat (Plan)	(+) 0.19	(+) 1,463.29	
		ii) 82	Panchayat Samiti			
		08	Others (Non-Plan)	(+) 7.59	(-) 149.09	
		iii) 84	Block Advisory Committee			
		07	Remuneration of Pump Operators (Non-Plan)	(+) 11.34	(-) 253.83	
		iv) 3604	Compensation and Assignment to LB and Panchayati Raj Institutions			
		200	Other Miscellaneous Compensation and Assignments			
		81	Zilla Parishads			
		07	Others (Non-Plan)	(+) 197.41	(-) 146.00	
		v) 4515	Capital Outlay on Other Rural Development Programmes			
		101	Panchayati Raj			
		99	Others			
		70	Backward Regions Grant Fund (BRGF) (Plan)	(-) 696.28	(-) 319.89	
13.	24 – Industries and Commerce Department	i) 2851	Village and Small Industries			
		001	Direction and Administration			
		98	Administration			
		24	Industries and Commerce (Plan)	(+) 1.70	(+) 121.71	
		ii) 4875	Capital Outlay on Other Industries			
		60	Other Industries			
		800	Other Expenditure			
		75	Special Plan Assistance (SPA)			
		01	SPA (Plan)	(+) 21.06	(-) 500.00	
14.	26 – Fisheries Department	i) 2405	Fisheries			
		001	Direction and Administration			
		98	Administration			
		26	Fisheries (Non-Plan)	(-) 78.87	(-) 289.58	
15.	27 – Agriculture Department	i) 2401	Crop Husbandry			
		800	Other Expenditure			
		87	CSS – II			
		97	Macro Management in Agriculture (CSS)	(+) 3.03	(-) 157.64	
		ii) 109	Extension and Farmer's Training			
		37	Agricultural Development			
		36	Rastriya Krishi Vikash Yojana (Plan)	(+) 1,715.37	(-) 904.16	
		iii) 4401	Capital Outlay on Crop Husbandry			
		105	Manures and Fertilisers			
		65	Suspense Account			
		05	Agriculture (Non-Plan)	(+) 400.00	(-) 2,856.87	
		iv) 800	Other Expenditure			
		37	Agricultural Development			
		36	RKVY (Plan)	(-) 2,820.29	(-) 366.04	
		v) 4415	Capital Outlay on Agricultural Research and Education			
		01	Crop Husbandry			

Appendix 2.8 (contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings / excess of ₹ 1 crore and above during 2011-12
(Reference: Paragraph 2.3.7)

					(₹ in lakh)	
Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)	
		277	Education			
		56	Non-Lapsable			
		44	Agricultural College (CSS)	(+) 245.88	(-) 423.52	
		vi) 4435	Capital Outlay on Other Agricultural Programmes			
		01	Marketing and Quality Control			
		101	Marketing Facilities			
		37	Agricultural Development			
		36	RKVY (Plan)	(-) 958.48	(-) 100.00	
16.	28 – Horticulture Department	i) 2401	Crop Husbandry			
		001	Direction and Administration			
		98	Administration			
		28	Horticulture (Non-Plan)	(-) 169.53	(-) 116.81	
17.	30 – Forest Department	i) 2406	Forestry and Wild Life			
		01	Forestry			
		001	Direction and Administration			
		98	Administration			
		30	Forest (Non-Plan)	(-) 605.34	(+) 122.45	
18.	35 – Urban Development Department	i) 2217	Urban Development			
		01	State Capital Development			
		191	Assistance to Municipal Corporation			
		32	Urban Development			
		17	State Urban Employment Programme (Plan)	(-) 460.00	(+) 440.00	
		ii) 20	Jawaharlal Nehru National Urban Renewal Mission (Plan)	(+) 622.46	(-) 1,763.96	
		iii) 43	Finance Commission			
		24	ULBs (Normal Areas) (Plan)	(-) 1,860.00	(-) 140.00	
		iv) 191	Assistance to Municipal Corporation			
		32	Urban Development			
		21	State Share of JNNURM (Plan)	(-) 145.16	(+) 276.01	
		v) 192	Assistance to Municipal Councils			
		32	Urban Development			
		17	SUEP (Plan)	(-) 460.00	(+) 640.04	
		vi) 05	Other Urban Development Schemes			
		800	Other Expenditure			
		88	CSS – III			
		52	Integrated Low Cost Sanitation Schemes (ILCS) (CSS)	(-) 216.00	(+) 332.39	
		vii) 051	Construction			
		88	CSS – III			
		91	State Investment Programme Management and Implementation Unit Under ADB assisted NERUDP (Plan)	(+) 9.94	(+) 127.93	
		viii) 4217	Capital Outlay on Urban Development			
		60	Other Urban Development Schemes			
		051	Construction			
		65	Establishment			
		69	Urban Development (Plan)	(-) 581.00	(+) 100.00	

Appendix 2.8 (contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings / excess of ₹ 1 crore and above during 2011-12

(Reference: Paragraph 2.3.7)

(₹ in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
19.	39 – Education (Higher) Department	i) 2202	General Education		
		03	University and Higher Education		
		001	Direction and Administration		
		98	Administration		
		39	Higher Education (Non-Plan)	(-) 99.90	(-) 172.66
		ii) 103	Government Colleges and Institutes		
		41	Human Development		
		49	Government Degree College (Non-Plan)	(-) 236.95	(-) 578.28
		iii) 2203	Technical Education		
		112	Engineering/ Technical Colleges and Institutes		
		41	Human Development		
		51	Engineering College (Non-Plan)	(+) 179.00	(-) 140.67
		iv) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
203	University and Higher Education				
44	Additional Central Assistance (ACA)				
01	ACA (Plan)	(+) 773.30	(-) 537.22		
20.	40 – Education (School) Department	i) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		202	Secondary Education		
		95	Special Central Assistance		
		01	SCA (Plan)	(+) 182.99	(+) 297.80
21.	41 – Education (Social) Department	i) 2202	General Education		
		04	Adult Education		
		200	Other Adult Education Programmes		
		33	Welfare Programme		
		09	General (Non-Plan)	(-) 44.65	(-) 126.18
		ii) 2235	Social Security and Welfare		
		02	Social Welfare		
		103	Women's Welfare		
		88	CSS – III		
		85	Indira Gandhi Matruva Sahayog Yojana Conditional Maternity Benefit Scheme (IGMSY) (CSS)	(+) 75.39	(-) 186.19
		iii) 03	National Social Assistance Programme (NSAP)		
		101	National Old Age Pension Scheme		
		67	National Social Assistance Programme (NSAP)		
01	National Old Age Pension (Non-divisible Pool) (Plan)	(-) 514.28	(-) 102.41		
iv) 70	State Share				
02	Social Welfare				
102	Child Welfare				
41	Social Welfare and Social Education (Plan)	(-) 51.52	(+) 144.42		

Appendix 2.8 (contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings / excess of ₹ 1 crore and above during 2011-12
(Reference: Paragraph 2.3.7)

					(₹ in lakh)	
Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)	
		v) 103	Women's Welfare			
		33	Welfare Programme			
		58	Monthly Pension for Widows and deserted Women from BPL families between 18 and 65 years (Plan)	(-) 99.19	(+) 271.18	
		vi) 102	Child Welfare			
		33	Welfare Programme			
		15	ICDS (Plan)	(+) 589.77	(-) 350.47	
		vii) 4235	Capital Outlay on Social Security and Welfare			
		02	Social Welfare			
		102	Child Welfare			
		87	CSS – II			
		58	ICDS (CSS)	(-) 428.15	(-) 1,551.82	
22.	43 – Finance Department	i) 2071	Pensions and Other Retirement Benefits			
		01	Civil			
		101	Superannuation and Retirement Allowance			
		02	Pension			
		01	General Pension (Non-Plan)	(+) 542.00	(+) 2,731.47	
		ii) 2049	Interest Payments			
		01	Interest on Internal Debt			
		101	Interest on Market Loans			
		58	Debt Services			
		10	Market Loans (Non-Plan)	(-) 5,655.80	(+) 1,073.16	
		iii) 122	Interest on Investment in Special Central Government Securities issued against net collection of Small Savings from 01-04-1999			
		58	Debt Services			
		17	Small Savings Collection (Non-Plan)	(+) 2,639.37	(-) 1,130.28	
		iv) 6003	Internal Debt of the State Government			
		111	Special Securities issued to National Small Savings Fund of the Central Government			
		58	Debt Services			
		44	National Small Savings Fund (Non-Plan)	(-) 500.00	(-) 3,741.25	
		v) 6004	Loans and Advances from the Central Government			
		02	Loans for State/ Union Territory Plan Schemes			
		105	Loans for State Plan Schemes in terms of recommendations of the 12 th F.C.			
		58	Debt Services			
		46	Non-Lapsable Central Pool of Resources (Non-Plan)	(-) 10.00	(-) 140.00	
		vi) 101	Block Loans			
		58	Debt Services			
		19	State Plan Scheme (Non-Plan)	(-) 255.00	(+) 284.74	

Appendix 2.8 (concl.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in savings / excess of ₹ 1 crore and above during 2011-12

(Reference: Paragraph 2.3.7)

					(₹ in lakh)	
Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)	
23.	45 – Taxes and Excise	i) 4070	Capital Outlay on other Administrative Services			
		800	Other Expenditure			
		43	Finance Commission			
		53	Churaibari Check Post Complex (Plan)	(+) 100.00	(-) 900.00	
24.	51 – Public Works (Drinking Water and Sanitation) Department	i) 4215	Capital Outlay on Water Supply and Sanitation			
		01	Water Supply			
		800	Other Expenditure			
		56	Non-Lapsable			
		42	Water Supply Scheme at Bishalgarh (CSS)	(+) 0.06	(-) 280.23	
25.	52 – Family Welfare and Preventive Medicine	i) 2211	Family Welfare			
		101	Rural Family Welfare Services			
		87	CSS – II			
		72	Health Sub-Centre (CSS)	(-) 85.38	(+) 108.57	
		ii) 4210	Capital Outlay on Medical and Public health			
		02	Rural Health Services			
		103	Primary Health Centres			
		44	Additional Central Assistance			
		01	ACA (Plan)	(+) 40.60	(-) 209.95	
		iii) 104	Community Health Centres			
		95	Special Central Assistance (SCA)			
		01	SCA (Plan)	(+) 177.99	(-) 169.34	

Appendix 2.9

Statement showing the cases where more than 50 per cent savings were not surrendered during 2011-12
(Reference: Paragraph 2.3.9)

(₹ in lakh)					
Sl. No.	Number and name of grants / appropriations	Total provision	Total savings	Amount not surrendered	Percentage of total savings not surrendered
Revenue – voted					
1.	1 – Department of Parliamentary Affairs	1,066.48	139.01	99.00	71
2.	5 – Law Department	4,368.65	1,903.59	1,894.78	99
3.	12 – Cooperation Department	1,363.49	274.15	273.30	99
4.	15 – Public Works (Water Resources) Department	10,571.12	4,078.87	3,053.84	75
5.	19 – Tribal Welfare Department	52,849.38	11,087.19	9,249.23	83
6.	20 – Welfare of SC and OBC	21,428.59	7,876.69	7,047.38	89
7.	25 – Industries (Handloom, Handicrafts and Sericulture) Department	1,999.41	420.86	267.82	64
8.	26 – Fisheries Department	2,415.83	252.85	180.24	71
9.	31 – Rural Development Department	9,309.78	106.17	87.24	82
10.	38 – General Administration (P & T) Department	910.44	53.13	52.13	98
11.	40 – Education (School) Department	80,617.80	1,224.98	1,208.85	99
12.	44 – Institutional Finance	171.84	12.08	8.48	70
13.	47 – Chief Minister's Secretariat	57.52	5.60	4.18	75
14.	49 – Fire Service Organisation	2,921.94	169.46	144.73	85
15.	53 – Tribal Welfare (Research) Department	142.54	2.34	2.19	94
16.	56 – Information Technology Department	43.45	2.01	1.30	65
Revenue – charged					
17.	15 – Public Works (Water Resources) Department	152.70	13.23	7.96	60
Capital – voted					
18.	15 – Public Works (Water Resources) Department	8,639.97	5,844.99	3,304.05	57
19.	16 – Health Department	4,484.62	483.60	441.60	91
20.	21 – Food, Civil Supplies and Consumers Affairs Department	106.89	80.03	78.99	99
21.	23 – Panchayati Raj Department	7,803.54	2,050.04	1,485.43	72
22.	27 – Agriculture Department	10,973.42	8,699.21	4,399.54	51
23.	41 – Education (Social) Department	4,994.49	1,979.97	1,551.82	78
24.	52 – Family Welfare and Preventive Medicine	2,612.37	1,850.86	1,691.36	91
Total :		2,30,006.26	48,610.91	36,535.44	

Appendix 2.10

Amount surrendered in excess of actual savings during 2011-12
(Reference: Paragraph 2.3.10)

					(₹ in lakh)
Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Savings	Amount surrendered	Amount surrendered in excess
Revenue – Voted					
1.	28 – Horticulture Department	2,183.84	205.47	253.22	47.75
2.	30 – Forest Department	5,077.55	611.46	658.23	46.77
3.	32 – Tribal Rehabilitation in Plantation and Primitive Group Programme Department	1,185.47	231.50	242.89	11.39
4.	35 – Urban Development Department	11,158.35	1,676.55	2,144.49	467.94
5.	42 – Education (Sports and Youth Programme) Department	2,920.48	291.19	345.81	54.62
6.	52 – Family Welfare and Preventive Medicine	9,323.30	493.21	967.20	473.99
7.	57 – Welfare of Minorities Department	489.25	19.50	23.00	3.50
Capital – Voted					
8.	14 – Power Department	4,188.00	785.50	1,745.30	959.80
9.	34 – Planning and Co-ordination Department	9,152.00	8,660.00	8,690.61	30.61
Total :		45,678.24	12,974.38	15,070.75	2,096.37

Appendix 2.11

Statement of grants / appropriations in which savings of ₹ 10 lakh and above occurred but no part had been surrendered during 2011-12
(Reference: Paragraph 2.3.11)

		(₹ in lakh)
Sl. No.	Number and name of grant / appropriation	Savings
Revenue-voted		
1.	3 – General Administration (S.A) Department	332.24
2.	4 – Election Department	66.97
3.	6 – Revenue Department	405.32
4.	7 - General Administration (Administrative Reform) Department	35.09
5.	9 – Statistical Department	320.42
6.	11 – Transport Department	13.58
7.	13 – Public Works (Roads and Buildings) Department	3,024.77
8.	17 – Information, Cultural Affairs and Tourism Department	24.15
9.	18 – General Administration (Political) Department	16.50
10.	34 – Planning and Co-ordination Department	11.86
11.	39 – Education (Higher) Department	1,166.10
12.	45 – Taxes and Excise	27.71
13.	46 – Treasuries	59.84
14.	50 – Civil Defence	20.70
15.	51 – Public Works (Drinking Water and Sanitation) Department	429.71
16.	54 – Factories and Boilers Organisation	10.12
17.	58 – Home (FSL, PAC, Prosecution and Co-ordination Cell) Department	21.76
Revenue-charged		
18.	2 – Governor's Secretariat	23.37
19.	8 – General Administration (P&T) Department	67.56
20.	13 – Public Works (Roads and Buildings) Department	28.73
Capital-voted		
21.	3 – General Administration (S.A) Department	10.75
22.	5 – Law Department	65.20
23.	6 – Revenue Department	534.32
24.	10 – Home (Police) Department	1,704.21
25.	11 – Transport Department	289.51
26.	13 – Public Works (Roads and Buildings) Department	3,198.35
27.	17 – Information, Cultural Affairs and Tourism Department	226.49
28.	24 – Industries and Commerce Department	553.92
29.	25 – Industries and Commerce (Handloom, Handicrafts and Sericulture) Department	55.13
30.	31 – Rural Development Department	31.12
31.	36 – Home (Jail) Department	626.47
32.	39 – Education (Higher) Department	2,747.21
33.	40 – Education (School) Department	2,195.94
34.	42 – Education (Sports and Youth Programme) Department	95.63
35.	49 – Fire Service Organisation	559.43
36.	50 – Civil Defense	11.07
37.	51 – Public Works (Drinking Water and Sanitation) Department	604.94
38.	57 – Welfare of Minorities Department	27.21
Capital-charged		
39.	13 – Public Works (Roads and Buildings) Department	1,883.05
40.	35 – Urban Development Department	306.96
Total :		21,833.41

Appendix 2.12

Statement of cases where amount surrendered though there were no savings
(Reference: Paragraph 2.3.11)

(₹ in crore)					
Sl. No.	Number and name of grant / appropriations	Total Provision	Actual expenditure	Excess	Amount surrendered
Revenue-voted					
1.	23 – Panchayati Raj Department	94.25	99.08	4.83	4.17
2.	37 – Labour Organisation	3.84	4.76	0.92	4.91
3.	43 – Finance Department	705.12	733.47	28.35	1.53
Capital-voted					
4.	35 – Urban Development Department	7.63	26.27	18.64	5.63
Total :		810.84	863.58	52.74	16.24

Appendix 2.13

Statement showing rush of expenditure (more than 20% of total provision and expenditure) in the month of March 2012

(Reference: Paragraph 2.3.12)

(₹ in crore)

Sl. No.	Number and name of grant / appropriation	Total provision	Total expenditure	Expenditure during March 2012	Percentage of expenditure incurred during March 2012 to	
					Total provision	Total expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue Section						
1.	4 – Election Department	4.76	4.09	1.93	41	47
2.	18 – General Administration (Political) Department	1.64	1.48	0.52	32	35
3.	20 – Welfare of Scheduled Castes and other Backward Classes Department	206.00	135.52	56.94	28	42
4.	22 – Relief and Rehabilitation Department	25.42	25.35	6.63	26	26
5.	23 – Panchayati Raj Department	90.08	99.08	21.28	24	21
6.	25 – Industries and Commerce (Handloom, Handicrafts and Sericulture) Department	18.46	15.79	5.05	27	32
7.	32 – Tribal Rehabilitation in Plantation and Primitive Group Programme Department	9.43	9.54	3.31	35	35
8.	41 – Education (Social) Department	218.95	205.44	61.30	28	30
9.	58 – Home (FSL, PAC, Prosecution and Co-ordination Cell) Department	7.99	7.78	3.39	42	44
Capital Section						
10.	5 – Law Department	2.28	1.63	1.37	60	84
11.	6 – Revenue Department	41.38	36.03	19.92	48	55
12.	10 – Home (Police) Department	59.15	42.10	19.54	33	46
13.	12 – Co-operation Department	5.68	5.68	4.25	75	75
14.	13 – Public Works (Roads and Buildings) Department	207.51	156.69	95.49	46	61
15.	19 – Tribal Welfare Department	521.97	424.02	142.03	27	33
16.	20 – Welfare of Scheduled Castes and Other Backward Classes Department	277.63	220.43	55.07	20	25
17.	28 – Horticulture Department	5.45	5.02	2.98	55	59
18.	30 – Forest Department	11.14	10.76	10.62	95	99
19.	34 – Planning and Co-ordination Department	4.61	4.92	1.68	36	34
20.	36 – Home (Jail) Department	9.52	3.25	1.92	20	59

Appendix 2.13 (concl.)

Statement showing rush of expenditure (more than 20% of total provision and expenditure) in the month of March 2012

(Reference: Paragraph 2.3.12)

(₹ in crore)

Sl. No.	Number and name of grant / appropriation	Total provision	Total expenditure	Expenditure during March 2012	Percentage of expenditure incurred during March 2012 to	
					Total provision	Total expenditure
(1)	(2)	(3)	(4)	(5)	(6)	(7)
21.	39 – Education (Higher) Department	67.78	40.30	24.64	36	61
22.	41 – Education (Social) Department	45.66	30.15	11.41	25	38
23.	42 – Education (Sports and Youth Programme) Department	17.99	17.03	10.97	61	64
24.	49 – Fire Service Organisation	19.25	13.66	7.38	38	54
25.	57 – Welfare of Minority Department	4.01	3.73	2.47	62	66
Total:		1,883.74	1,519.47	572.09		

Appendix 2.14

Department-wise break-up of AC Bills drawn during 2011-12

(Reference: Paragraph 2.4.1)

Sl. No.	Name of the Department	No. of AC Bills drawn during 2011-12	(₹ in crore)
			Amount
1	Revenue Department	2413	24.96
2	General Administration (P&T), Department (TPSC)	5	0.02
3	Home (Police) Department	139	3.55
4	Health Department	8	0.15
5	General Administration (Political) Department	63	0.34
6	Tribal Welfare Department	2414	29.23
7	Welfare of SCs and OBCs Department	1533	13.96
8	Food, Civil Supplies and Consumers Affairs Department	1	0.02
9	Relief and Rehabilitation Department	46	6.13
10	Panchayati Raj Department	30	0.15
11	Agriculture Department	628	4.93
12	Horticulture Department	489	1.78
13	Animal Resources Development Department	36	0.25
14	Rural Development Department	16	0.08
15	Home (Jail) Department	10	0.12
16	General Administration (Printing & Stationery) Department	2	0.48
17	Education (Higher) Department	20	0.47
18	Education (School) Department	685	17.08
19	Education (Social) Department	1255	6.15
20	Education (Sports and Youth Programme) Department	29	0.08
21	Institutional Finance	1	0.06
22	Taxes and Excise	18	0.09
23	Chief Minister Secretariat	23	0.04
24	Civil Defence	10	0.05
25	Family Welfare (Research) Department	52	0.26
26	Welfare of Minorities Department	45	0.22
27	Home (FSL, PAC, Prosecution, Coordination Cell)	193	0.90
Total:		10,164	111.55

Appendix 2.15

**Grants/appropriations where Revised Estimates increased by 50 to 1930 per cent in
Plan Expenditure over the original Budget Estimate during 2011-12**

(Reference: Paragraph 2.5.3)

(₹ in lakh)

Sl. No.	Grant No.	Name of Department	Budget Estimate	Revised Estimate	Increase in %
1	6	Revenue Department	2,513.90	4,301.70	71
2	11	Transport Department	380.08	817.39	115
3	12	Co-operation Department	385.93	683.33	77
4	13	Public Works (Roads & Buildings) Department	8,611.21	17,624.24	104
5	16	Health Department	4,321.53	6,736.46	56
6	17	Information, Cultural Affairs & Tourism Department	600.00	2,305.89	284
7	24	Industries & Commerce Department	1,337.57	2,702.74	102
8	25	Industries & Commerce (Handloom, Handicraft & Sericulture) Department	692.39	1,677.29	142
9	36	Home (Jail) Department	173.16	967.20	459
10	39	Education (Higher) Department	3,080.64	7,121.47	131
11	40	Education (School) Department	9,280.07	18,553.01	100
12	42	Education (Sports & Youth Programme) Department	103.59	2,103.37	1930
13	44	Institutional Finance	-	1,980.00	100
14	51	Public Works (Drinking Water & Sanitation) Department	3,218.91	5,206.37	62
15	52	Family Welfare & Primitive Medicine Department	3,801.94	6,124.79	61
16	56	Information & Technology Department	131.48	839.87	539

Appendix 3.1

Statement showing Utilisation Certificates outstanding as on 31-03-2012

(Reference: Paragraph 3.1)

(₹ in crore)

Sl. No.	Name of department	Year	Amount of grants	Number of Utilisation Certificate outstanding
(1)	(2)	(3)	(4)	(5)
1.	General Administration (Secretariat Administration) Department	2011-12	0.13	4
2.	Law Department	2011-12	1.58	37
3.	Revenue Department	2011-12	1.81	43
4.	General Administration (P&T) Department	2011-12	0.26	8
5.	Home (Police) Department	2011-12	0.16	4
6.	Transport Department	2010-11	1.73	18
		2011-12	16.38	28
7.	Co-operation Department	2011-12	0.63	32
8.	Public Works (R&B) Department	2011-12	0.17	5
9.	Power Department	2011-12	40.36	16
10.	Health Services	2010-11	10.00	1
		2011-12	20.46	108
11.	Information, Cultural Affairs and Tourism Department	2010-11	2.49	9
		2011-12	7.66	15
12.	General Administration (Political) Department	2011-12	0.25	15
13.	Tribal Welfare Department	2010-11	79.37	431
		2011-12	247.08	2359
14.	Welfare of Scheduled Castes Department	2010-11	41.58	310
		2011-12	82.92	1729
15.	Food and Civil Supplies Department	2011-12	4.31	30
16.	Panchayati Raj Department	2010-11	26.64	17
		2011-12	101.04	463
17.	Industries and Commerce Department	2010-11	1.41	2
		2011-12	4.74	28
18.	Industries (Handloom, Handicrafts and Sericulture) Department	2010-11	0.44	3
		2011-12	8.91	55
19.	Fisheries Department	2011-12	4.60	129
20.	Agriculture Department	2011-12	18.07	928
21.	Agriculture (Horticulture) Department	2010-11	1.38	256
		2011-12	2.58	177
22.	Animal Resource Development Department	2011-12	4.12	35
23.	Forest Department	2010-11	4.00	1
		2011-12	10.81	12
24.	Rural Development Department	2010-11	11.19	51
		2011-12	9.67	37

Appendix 3.1 (concl.)

Statement showing Utilisation Certificates outstanding as on 31-03-2012

(Reference: Paragraph 3.1)

					(₹ in crore)
Sl. No.	Name of department	Year	Amount of grants	Number of Utilisation Certificate outstanding	
(1)	(2)	(3)	(4)	(5)	
25.	Tribal Rehabilitation and PGP Department	2011-12	0.87	15	
26.	Science Technology and Environment Department	2010-11	0.41	8	
		2011-12	1.41	15	
27.	Planning and Co-ordination Department	2010-11	1.98	1	
		2011-12	5.01	5	
28.	Urban Development Department	2011-12	125.56	83	
29.	Labour Department	2011-12	1.09	63	
30.	Education (Higher) Department	2010-11	0.08	2	
		2011-12	2.05	1	
31.	Education (School) Department	2010-11	17.98	5	
		2011-12	106.12	1983	
32.	Education (Social Welfare and Social Education) Department	2011-12	32.09	594	
33.	Sports and Youth Programme Department	2011-12	0.97	41	
34.	Finance (Excise and Taxation) Department	2011-12	2.16	5	
35.	Fire Service Organisation	2011-12	0.01	1	
36.	Public Works (Drinking Water & Sanitation) Department	2011-12	1.78	245	
37.	Family Welfare and Preventive Medicine Department	2011-12	15.44	13	
38.	Tribal Welfare (Research) Department	2011-12	0.53	17	
39.	Industries (Information Technology) Department	2010-11	7.70	4	
		2011-12	0.05	4	
40.	Welfare of Minorities Department	2011-12	1.90	187	
41.	Home (FSL, PAC, Prosecution & Co-ordination Cell) Department	2011-12	4.12	84	
Total:			1,098.24	10772	

Appendix 2.15

Grants/appropriations where Revised Estimates increased by 50 to 1930 per cent in Plan Expenditure over the original Budget Estimate during 2011-12
(Reference: Paragraph 2.5.3)

(₹ in lakh)					
Sl. No.	Grant No.	Name of Department	Budget Estimate	Revised Estimate	Increase in %
1	6	Revenue Department	2,513.90	4,301.70	71
2	11	Transport Department	380.08	817.39	115
3	12	Co-operation Department	385.93	683.33	77
4	13	Public Works (Roads & Buildings) Department	8,611.21	17,624.24	104
5	16	Health Department	4,321.53	6,736.46	56
6	17	Information, Cultural Affairs & Tourism Department	600.00	2,305.89	284
7	24	Industries & Commerce Department	1,337.57	2,702.74	102
8	25	Industries & Commerce (Handloom, Handicraft & Sericulture) Department	692.39	1,677.29	142
9	36	Home (Jail) Department	173.16	967.20	459
10	39	Education (Higher) Department	3,080.64	7,121.47	131
11	40	Education (School) Department	9,280.07	18,553.01	100
12	42	Education (Sports & Youth Programme) Department	103.59	2,103.37	1930
13	44	Institutional Finance	-	1,980.00	100
14	51	Public Works (Drinking Water & Sanitation) Department	3,218.91	5,206.37	62
15	52	Family Welfare & Primitive Medicine Department	3,801.94	6,124.79	61
16	56	Information & Technology Department	131.48	839.87	539

Appendix 3.2

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

(Reference: Paragraph 3.2)

(₹ in lakh)

Sl. No.	Name of the Body / Authority	Year for which accounts had not been received	Grants received during 2011-12
(1)	(2)	(3)	(4)
1.	Tripura State Social Welfare Advisory Board	2009-10 to 2011-12	NA
2.	District Rural Development Agency, West	2007-08 to 2011-12	NA
3.	District Rural Development Agency, South	2011-12	NA
4.	District Rural Development Agency, North	Nil	NA
5.	District Rural Development Agency, Dhalai	2010-11 to 2011-12	-
6.	Tripura Scheduled Caste Development Corporation Limited.	1998-99 to 2011-12	Nil
7.	Tripura Renewal Energy Development Agency	2009-10 to 2011-12	NA
8.	Pragati Vidya, Agartala	2009-10 to 2011-12	Nil
9.	Ramthakur Pathsala (Boys) H.S (+2 stage) School, Agartala	2006-07 to 2011-12	-
10.	Health and Family Welfare Society	2009-10 to 2011-12	NA
11.	Tripura State Aids control Society	2005-06 to 2011-12	NA
12.	Tripura State Blindness Control Society	2003-04 to 2011-12	NA
13.	Tripura State Leprosy Control Society	2008-09 to 2011-12	NA
14.	Tripura State Council for Science and Technology	2010-11 to 2011-12	-
15.	D. N. Vidyamandir, Dharmanagar	2011-12	-
16.	Hindi H. S. School, Agartala	2011-12	-
17.	Prachya Bharati H. S. School	Since inception	-
18.	Srinath Vidyaniketan Khowai	Since inception	-
19.	Tripura State TB Control Society	2009-10 to 2011-12	-
20.	Tripura Mental Health Society	2005-06 to 2011-12	NA
21.	Bordwali H. S. School, Agartala	Nil	183.69
22.	N. S. Vidya Niketan School, Agartala	2006-07 to 2011-12	NA
23.	Isanchandra Nagar Pargana H. S. School, Bishalgarh	2011-12	NA
24.	Karaimura H. S. School (Secondary Stage)	2009-10 to 2011-12	-
25.	Fatikroy Class – XII School, (Secondary Stage)	2006-07 to 2011-12	NA
26.	Swami Dalyalananda Vidyaniketan, Dhaleswar	Nil	72.34
27.	Ramthakur Pathsala (Girls) H. S. (+2 Stage) School, Agartala	Nil	56.16
28.	Bishalgarh H. S. School, Bishalgarh	2005-06 to 2010-11	-
29.	Ranirbazar Vidyamandir, Ranirbazar	Since inception	NA
30.	Ramesh H. S. School, Udaipur	2011-12	-
31.	Belonia Vidyapith, Belonia	2011-12	NA

APPENDIX 3.2 (concl.)

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

(Reference: Paragraph 3.2)

(₹ in lakh)

Sl. No.	Name of the Body / Authority	Year for which accounts had not been received	Grants received during 2011-12
(1)	(2)	(3)	(4)
32.	Mahatma Gandhi H. S. School, College Tilla, Agartala	Nil	173.47
33.	Tripura Veterinary Council	Since inception	-
34.	Sankaracharya Vidyaniketan (Secondary Stage)	Since inception	NA
35.	Vivekananda H. S. School (Secondary Stage)	Since inception to 2011-12	-
36.	Saradamoyee Vidyapith, (Secondary Stage), Teliamura	Nil	34.23
37.	Jolaibari High School, (Secondary Stage)	Since inception to 2011-12	NA
38.	Ramkrishna Shiksha Paratisthan, (Secondary Stage) Kailashahar	Since inception	90.97
39.	Harachandra H. S. School (Secondary Stage)	Since inception	Nil
40.	Ramakrishna Mission Vidyalaya, Viveknagar	Nil	314.68
41.	Tripura Sports Council	2011-12	-
42.	Tripura Scheduled Tribes Co-operative Development Corporation Limited	2010-11 and 2011-12	-
43.	Ramakrishna Vivekananda Vidyamandir, Dhaleswar	2011-12	-
44.	Tripura Blood Transfusion Council, Gurkhabasti, Agartala	2011-12	NA
45.	Bordowali H. S. School (Primary Stage), Bordowali	2008-09 to 2011-12	NA
46.	Tripura State Co-operative Bank Limited, Agartala	Since inception	NA

Appendix 3.3
Statement showing performance of the autonomous bodies

(Reference: Paragraph 3.3)

Sl. No.	Name of the Autonomous Bodies	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report issued	Date of issue	Placement of SAR in the Legislature/Council	Delay, if any, in submission of accounts/placement of SAR	Reasons for delay
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	Tripura Board of Secondary Education	2001-02 to 2005-06	2006-07 to 2009-10	1998-99 to 2001-02	26-04-2010	Not yet placed	Annual Accounts from 2010-11 to 2011-12 are pending.	NA
				2002-03 to 2005-06	12-12-2011	Not yet placed		
2.	Tripura Housing and Construction Board	2006-07 to 2010-11	2002-03 to 2009-10	1990-91 to 1992-93	03-07-2007	Not yet placed	2010-11 and 2011-12	NA
				1993-94 to 1996-97	03-06-2009	Not yet placed		
				1997-98 to 2001-2002	23-02-2011	Not yet placed		
3.	Tripura Khadi and Village Industries Board	2004-05 to 2010-11	2003-04 to 2007-08	2003-04 to 2007-08	18-04-2012	Not yet placed	2008-09 to 2011-12	NA
4.	Tripura Tribal Areas Autonomous District Council	Article Sixth Schedule	Nil	2007-08 to 2008-09	31-08-2012	Not yet placed	Annual Accounts from 2010-11 to 2011-12 are pending.	NA
5.	Tripura State Legal Service Authority	19 (2)	Nil	2007-08 to 2009-10	01-03-2012	Not yet placed	Annual Accounts for the years 2010-11 to 2011-12 are pending.	NA

