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 2011.

3. Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives issued during the current year.

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 2011 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

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 2010-11. 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 2010-11. 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 Comptroller and Auditor General (C&AG) has been commenting upon the Government's finances for over five years since the FRBM legislation and has published five Reports already. Since these comments formed part of the Civil Audit Report, it was felt that the audit findings on State finances remained camouflaged in the large body of audit findings on compliance and performance audits. The obvious fallout of this well-intentioned but all-inclusive reporting was that the financial management portion of these findings did not receive proper attention. In recognition of the need to bring State finances to centre-stage once again, a stand-alone Report on State Government finances was considered as an appropriate audit response to this challenge. Accordingly, from the report year 2009 onwards, C&AG had decided to bring out a separate volume titled "Report on State Finances". This Report is the third in this endeavour.

The Report

Based on the audited accounts of the Government of Tripura for the year ending March 2011, 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 2011. 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). During the current year, there was a considerable improvement in revenue surplus, and the State managed to minimise fiscal deficit and also managed to turn around the primary deficit into primary surplus.

Revenue Receipts

During 2010-11, 85 *per cent* of the total revenue was from the Government of India as State share of central taxes (21 *per cent*) and Grants-in-aid (64 *per cent*). The Own Tax Revenue of the State constituted 12 *per cent* of the total revenue receipts. The OTR during 2010-11 remained a little above the normative assessment (by 4 *per cent*) made by the Thirteenth Finance Commission (XIII FC) for the State but remained lower (by 7 *per cent*) than the State's own projections. The non-tax revenue constituted 3 *per cent* of the total revenue receipts which was higher than both the XIII FC projection (by 2 *per cent*) and State's own projections (by 1 *per cent*).

The State Government should make efforts to increase tax compliance so that deficits are contained. Ensuring 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 would also increase the total receipts of the State.

Revenue Expenditure

During 2010-11, the Revenue expenditure stood at ₹ 4,359.48 crore (80.45 *per cent* of the total expenditure) and grew by ₹ 145.69 crore over the previous year. The capital expenditure during 2010-11 was ₹ 1,058.33 crore (19.53 *per cent* of the total expenditure), a decline of ₹ 273.89 crore over the previous year.

During 2010-11, the development expenditure (₹ 3,277.84 crore) decreased by ₹ 103.16 crore over the previous year and was much below the Budget Estimate (₹ 3,703.41 crore) for 2010-11. The relative share of the revenue development expenditure was 43.29 *per cent* of the total expenditure while this share in respect of capital development expenditure was only 17.20 *per cent*. The expenditure pattern of the State, thus, revealed that there was an increasing pressure on revenue expenditure as there was a decrease in capital expenditure during 2010-11.

The expenditure on non-plan salary and wage component during 2010-11 was also

significantly higher by ₹ 346.50 crore (around 23 *per cent*) than the assessment made by the XIII FC for the State (₹ 1505.05 crore).

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

Fiscal Correction Path

During 2010-11, the state witnessed a significant growth in revenue surplus which stood at ₹ 809.12 crore and the fiscal deficit (₹ 247.37 crore) decreased by 79 *per cent* over the previous year. The State could also achieve the fiscal deficit target of 3.5 *per cent* of GSDP as prescribed in the TFRBM Act, 2005 for the year 2010-11, which stood at 1.52 *per cent* of GSDP.

Keeping in view the recommendations of the Thirteenth Finance Commission, the State should refix the targets as per the XIII FC requirements to enable the State to sustain its progress.

Fiscal liabilities

The percentage of fiscal liabilities to GSDP during 2010-11 was 39.58, which was within the projection in the Fiscal Indicator (42.37 *per cent*) in the Medium Term Fiscal Policy Statement (MTFPS), and was also less than the projection (45.20 *per cent*) made in the TFRBM Act. During 2010-11, interest receipts, as percentage of outstanding loans and advances was 1.18 whereas interest paid by the Government as percentage to outstanding liabilities was 6.92.

Investment and Returns

Investment of Government money in Government Companies and Statutory Corporations are increasing year after year, but a very negligible return of ₹ 0.13 crore from this investment had been received by the Government during 2010-11.

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.

Debt sustainability

The State had managed to achieve the debt-GSDP ratio target of 45.20 *per cent* during 2010-11, as set out in TFRBM Act as well as the target fixed in the Thirteenth Finance Commission.

Fiscal discipline

Consequent upon the implementation of the Thirteenth Finance Commission, the fiscal discipline is assessed mainly on the amendment of the Fiscal Reforms Legislations(FRL) by the States which had already enacted their respective FRLs and adherence to parameters prescribed therein. Tripura had enacted TFRBM Act long

back in 2005, and has also amended it in 2010-11 with reference to XIII Finance Commission. The pattern of transfers through the Finance Commission channel shows that the share in central taxes had persistently been the predominant component of revenue receipts. The contribution of Tripura's own tax revenue to the overall revenue account of Tripura also remained relatively low.

The tax compliances and realisations of arrears of revenue should be strengthened and capital expenditure increased particularly in development sector. Tripura should also continue to strive to remain revenue surplus as it results into minimising the Fiscal Deficit-GSDP ratio.

Financial Management and Budgetary Control

There was an overall saving of ₹ 1,758.80 crore and excess expenditure of ₹ 20.62 crore against 56 grants/appropriations during 2010-11. The excess expenditure of ₹ 1,310.53 crore up to 2009-10 increased to ₹ 1,331.15 crore in 2010-11. 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 3 grants/appropriations, more than 50 *per cent* of the total expenditure during the year was incurred in the last month of the financial year.

The Abstract Contingent Bills amounting to ₹ 147.74 crore 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

The UCs for an amount of ₹ 259.80 crore for the year 2010-11 and UCs (250) for ₹ 0.27 crore pertaining to the year 2009-10 were awaited. There were delays in placement of Separate Audit Reports to Legislature and huge arrears in finalisation of accounts by the Autonomous Bodies/Authorities were also noticed. Besides, there were cases of misappropriation and losses which indicated inadequacy of controls 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 the non-compliance of the financial rules. There is a need to ensure that the audit reports of the Autonomous Bodies are placed in the legislature on time.

Tripura's strength and weakness in terms of State Finances

GEOGRAPHICAL AS WELL AS ECONOMICAL STRENGTH AND WEAKNESS

Weakness

- Tripura is a land-locked border area State and has constraints like low resource base, under developed infrastructure, low levels of investment, geographical isolation, insurgency problems etc.

Strength

- Though more than 50 *per cent* of the population of the State are dependent on agiculture for earning their livelihood, yet the contribution of agriculture to GSDP is just 20 *per cent* which is higher than the All India contribution of Agriculture to GDP (15.70 *per cent*).
- Tripura had enacted FRL way back in 2005 and during 2010-11, the performance of State remains largely satisfactory in terms of the targets fixed in the FRBM Act, 2005. Tripura had achieved 3 out of 4 targets in 2010-11 as set out in the FRBM targets. The TFRBM Act had been amended in 2010-11 and the targets were revised in view of the XIII FC recommendation.

REVENUE RECEIPTS STRENGTH AND WEAKNESS

Strength

- The collection of revenue receipts had increased to 17 *per cent* during 2010-11 from 8 *per cent* in 2009-10. The OTR as well as the NTR had also increased by 18.09 *per cent* and 5.09 *per cent* respectively during the current year. The percentage of OTR and NTR to revenue receipts stood at 12.04 *per cent* and 2.55 *per cent* respectively. The major portion of revenue receipts came from Grants-in-aid which was about 64 *per cent*.
- Tripura had witnessed Revenue Surplus for the last four years and during 2010-11, the Revenue Surplus stood at ₹ 809.12 crore which increased by 331.39 *per cent* over the previous year. Tripura had a primary deficit in 2009-10, which turned into primary surplus during 2010-11.

Weakness

- The collection of State's own tax revenue (₹ 622.34 crore) and non-tax revenue (₹ 131.79 crore) is less than the Revised Estimates by 0.66 *per cent* and 0.95 *per cent* respectively and consequently, the percentage of State's own tax revenue receipt to total revenue receipts remained almost static (12 *per cent*) in 2010-11.
- The tax-GSDP ratio during 2010-11 stood at 3.81 *per cent* as against 5 *per cent* fixed by the Government of Tripura and the arrears of revenue at the end of September 2011 stood at ₹ 23.23 crore.
- The State had persistently been suffering from fiscal deficit since 2007-08. During 2010-11, the fiscal deficit stood at ₹ 247.37 crore which as a percentage to GSDP was 1.52 and was well within the FRBM target of 3.5 *per cent*.

EXPENDITURE OF THE STATE – STRENGTH AND WEAKNESS

Weakness

- The expenditure on collection of Stamps and Registration Fees and Taxes on Vehicles were much higher as compared to the All India average cost of collections during 2010-11 (3 *per cent* and 4 *per cent* respectively).
- The expenditure on non-plan salary and wage component during 2010-11 was also significantly higher by ₹ 346.50 crore (around 23 *per cent*) over the assessment made by the XIII FC for the State (₹ 1505.05 crore).
- As the Government of Tripura had neither availed any loans and advances from GOI nor from market, yet the expenditure on interest payment was 8.65 *per cent* of the RR (XIII FC norm: 15 *per cent*) which needs to be minimized.
- The expenditure on development sector during 2010-11 was ₹ 3278.68 crore which was on an decreasing trend as compared to previous year (around 4 *per cent*).
- During 2010-11, there had been no growth in Capital expenditure which decreased by 20.56 *per cent* over the previous year.

Strength

- The Burden of Interest payment (IP/RR ratio) during 2010-11 was less by 6.78 *per cent* over the previous year.

DEBT POSITION – STRENGTH AND WEAKNESS

Strength

- The debt-GSDP ratio during 2010-11 was 39.58 *per cent* against the FRBM target of 40 *per cent*.
- The Debt of the State was stable during the last three years except 2009-10 as the quantum spread + primary surplus remained positive.

Weakness

- The State Government during 2010-11 borrowed from the financial institutions at an average interest rate of 8 *per cent* while the interest earned on investment in Government treasury bills was only 5.50 *per cent*.
- The outstanding fiscal liabilities during 2010-11 was higher than that of previous year by 10.77 *per cent* which, as a percentage to GSDP, stood at 39.20 *per cent* and if this be the case, the State would not be able to achieve the target of 25 *per cent* at the end of 2014-15 as set out by the XIII FC.

INVESTMENT – STRENGTH AND WEAKNESS

Strength

- Against investment of ₹ 73.29 crore in Tripura State Electricity Corporation Limited, the Power Department registered a profit of ₹ 8.81 crore during 2010-11.
- An amount of ₹ 12.76 lakh was received in respect of one Government Company (TIDCL) as dividend against the total investment of ₹ 16.91 crore at the end of the year 2010-11. As per the latest finalised accounts, seven companies out of 12 had been marked as profit earning.

Weakness

- During 2010-11, the Government invested ₹ 102.41 crore in Government companies, corporations etc. The return from investment was just ₹ 0.13 crore which was just 0.01 *per cent* of the total investment.

CHAPTER 1 FINANCES OF THE STATE GOVERNMENT

Profile of Tripura

Tripura is a land-locked border area State. 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) (**Appendix 1.1 E)**. The Average Compound Annual Growth Rate (CAGR for the period 2001-02 to 2010-11) of population of Tripura stood at 1.39 *per cent*. The estimated per capita income of the State stood at ₹ 44,129 (**Appendix 1.1 E**) during 2010-11 which had increased by 135.10 *per cent* over 2001-02.

A moderate slowdown in the Indian economy was witnessed in 2009-10. This slowdown had an adverse impact upon Tripura also, one of the 11 special category States, where fiscal deficit shot up above 10 *per cent* of GSDP and primary surplus changed into primary deficit in 2009-10. There was an improvement in the situation in 2010-11, with fiscal deficit contained to 1.52 *per cent* of GSDP and a primary surplus seen at ₹ 199.95 crore. The percentage of increase in own-tax revenue during 2010-11 was lower as compared to the previous year whereas the non-tax revenue registered a slight improvement in 2010-11 (5.10 *per cent*) as compared to 2009-10.

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

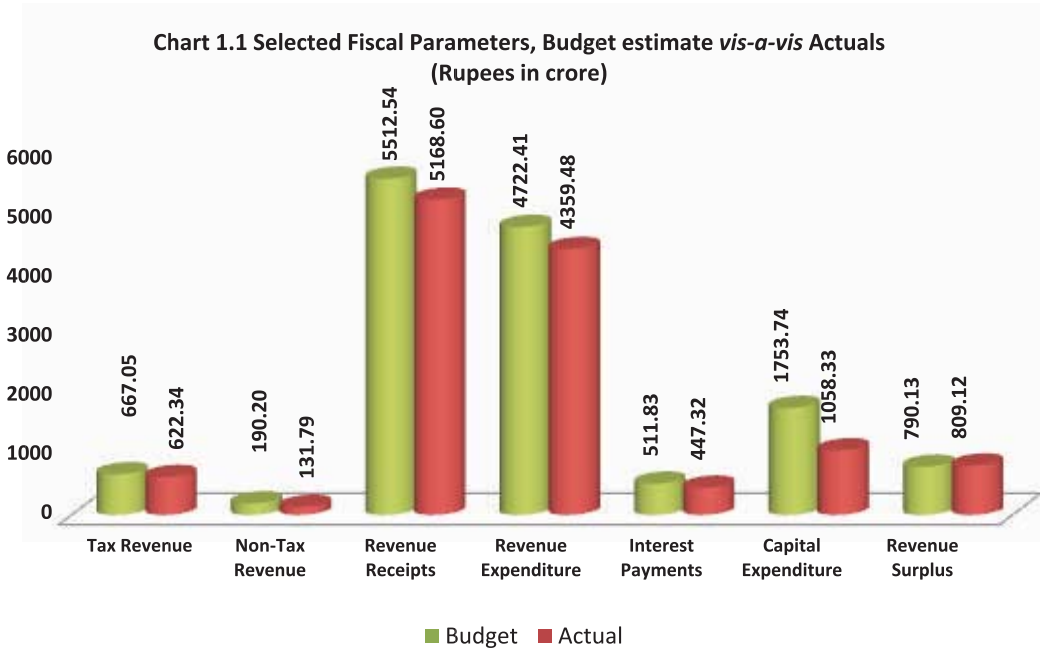
Table 1.1 presents the summary of the State Government's fiscal transactions during the current year (2010-11) *vis-à-vis* the previous year while **Appendix 1.2** provides details of receipts and disbursements as well as overall fiscal position during the current year *vis-a-vis* the previous year.

Table 1.1 Summary of the Current Year's Operations

2009-10	Receipts	2010-11	2009-10	Disbursements	2010-11		
Section A: Revenue							
					Non-Plan	**Plan**	**Total**
4,401.35	**I. Revenue Receipts**	**5168.60**	**4,213.79**	**I. Revenue Expenditure**	**3479.71**	**879.77**	**4359.48**
527.01	Tax Revenue	622.34	1,855.52	General Services	1906.89	5.29	1912.18
125.40	Non-tax Revenue	131.79	1,560.74	Social Services	994.19	673.14	1667.33
706.34	Share of Union taxes / duties	1122.36	701.91	Economic Services	477.21	201.34	678.55
3,042.60	Grants from Government of India	3292.11	95.62	Grants-in-aid / contribution	101.42	-	101.42
Section B: Capital							
-	**II. Miscellaneous Capital Receipts**	**-**	**1,332.22**	**II. Capital outlay**	**51.63**	**1006.70**	**1058.33**
3.51	**III. Recoveries of Loans and Advances**	**2.80**	**17.56**	**III. Loans and Advances disbursed**	**0.12**	**0.84**	**0.96**
493.81	**IV. Public Debt receipts**	**555.91**	**193.94**	**IV. Repayment of Public Debt**	**-**	**-**	**205.70**
-	**V. Contingency Fund**	**-**	**-**	**V. Contingency Fund**	**-**	**-**	**-**
2,293.48	**VI. Public Account receipts**	**1859.71**	**1,849.24**	**VI. Public Account disbursements**	**-**	**-**	**1608.36**
899.96	**Opening balance**	**485.36**	**485.36**	**Closing balance**			**839.55**
8,092.11	**Total**	**8072.38**	**8,092.11**	**Total**			**8072.38**

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 2010-11.



The chart above shows that during 2010-11 there was a shortfall in revenue receipts by 6.24 *per cent*, savings in revenue expenditure by 7.69 *per cent* and capital expenditure by 39.65 *per cent* over the budget estimates. The revenue surplus exceeded the budget estimate of 2010-11 by 2.40 *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 documents[1] 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.

The performance of the State during 2010-11 *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**.

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

Table 1.2: Trends in major fiscal variations *vis-à-vis* projections for 2010-11

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	14.34 *per cent* of Revenue Receipts	15.65 *per cent* of Revenue Receipts
Fiscal Deficit (-) / surplus (+) *per cent* of GSDP	(-) 3.5 *per cent*	(-) 6.75 *per cent*	(-) 1.52 *per cent*
Consolidated debt *per cent* of GSDP	45.20 *per cent*	42.37 *per cent*	39.58 *per cent*
Incremental risk Guarantee	1 *per cent* of GSDP	No projections made	Nil

*** Medium Term Fiscal Policy Statement.**

During 2010-11, the State had achieved all the 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 15.65 *per cent* of total revenue receipts as against the MTFPS target of 14.34 *per cent*. The State Government had been able to contain the fiscal deficit-GSDP ratio within the FRBM target of 3.5 *per cent* as well as MTFPS target of 6.75 *per cent*. The debt-GSDP ratio had also been maintained within the target of 45.20 *per cent* prescribed in FRBM and 42.37 *per cent* as prescribed in MTFPS.

The improvement in achievements *vis-à-vis* targets prescribed by the TFRBM as well as MTFPS were mainly due to increase in total revenue receipts by 17 *per cent* as compared to 8 *per cent* during 2009-10.

During 2010-11, a considerable improvement in terms of maintaining a good fiscal discipline was noticed as the fiscal deficit had been brought down to ₹ 247.37 crore from ₹ 1158.71 crore in the previous year. Nonetheless fiscal deficit (₹ 247.37 crore) always increases the chances of being dependent on further market borrowings, especially for a State with meagre percentage of own revenues and therefore, the State Government should take measures to contain the deficit.

The Thirteenth Finance Commission had recommended growth of Tax and Non-Tax Revenue during 2010-11. 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 actuals in respect of own-tax and non-tax revenue

(Rupees in crore)

Sectors	XIII FC Recommendations	Actuals	Excess (percentage)
Tax revenue	600.51	622.34	21.83 (4)
Non-Tax revenue	129.67	131.79	2.12 (2)
Total	**730.18**	**754.13**	**23.95 (3)**

Source: Thirteenth Finance Commission Report and Finance Accounts.

The State had been able to achieve the target fixed by the XIII Finance Commission in respect of both tax and non-tax revenue during 2010-11, and the actuals were higher than that of the targets by 3 per cent.

The Thirteenth Finance Commission had recommended certain yardsticks in non-plan revenue expenditure during 2010-11. 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

(Rupees in crore)

Sectors	XIII FC Recommendations	Actuals
	2010-11	2010-11
Salary	1505.05	1851.54
Interest payment	458.61	447.32
Pension	455.21	654.77
Other General Services	93.94	71.72
Social Services	72.03	148.29
Economic Services	157.09	204.65
Assignments to Local Bodies	84.24	101.42
Total	**2826.17**	**3479.71**

Source: Thirteenth Finance Commission Report and Finance Accounts 2010-11.

The above table shows that during 2010-11, except for the interest payment and expenditure incurred on other General services, the actual expenditure on all the components of NPRE was much higher than the projection made by the XIII FC during the period. The total NPRE was, however, within the revised budget estimates of ₹ 3612.92 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

Revenue[2] and capital[3] 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 2006-11 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)

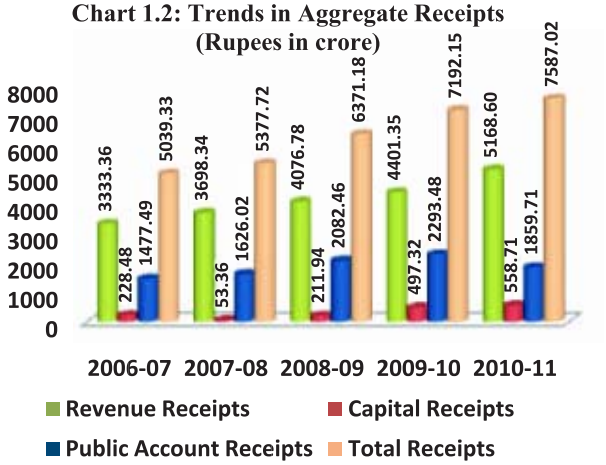
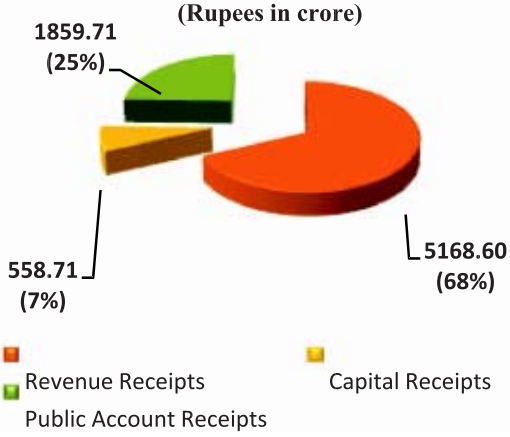


Chart 1.3: Composition of Aggregate Receipts
(Rupees in crore)



- Total Revenue Receipts of the State increased by 55.06 *per cent* from ₹ 3333.36 crore in 2006-07 to ₹ 5168.60 crore in 2010-11. Tax revenue increased from 10 *per cent* (2006-07) to 12 *per cent* (2010-11) whereas non-tax revenue decreased marginally from 2.85 *per cent* (2006-07) to 2.55 *per cent* (2010-11) of the total Revenue Receipts during the period. State's share of Union taxes and duties increased from 15 *per cent* (2006-07) to 22 *per cent* (2010-11) of the total Revenue receipts.

State's Share of Union taxes and duties

The State's share of Union taxes and duties during 2010-11 was ₹ 1,122. 36 crore as compared to ₹ 706.34 crore (58.90 *per cent* increase) in 2009-10. These receipts were even higher than what was anticipated in the revised estimate (₹ 1069.00 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 which has an impact on the revenue deficit of the State. The grants-in-aid increased every year in absolute terms, but as a percentage to total revenue receipts showed a declining trend over the last five years. While the percentage was 71 in 2006-07, it slowly came down to 69 in 2007-08 and remained constant for two more years before coming down to 64 in 2010-11. 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 2006-11

(Rupees in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
Non plan grants	1,171.96	1,269.61	1,319.36	1,289.09	1,195.43
Grants for State Plan Schemes	985.34	1,041.18	1,203.48	1,377.64	1,745.48
Grants for Central Plan Schemes	12.47	26.06	30.49	32.56	29.29
Grants for Centrally Sponsored Plan Schemes	189.06	192.53	200.50	266.26	279.81
Grants for Special Plan Schemes	22.23	32.23	44.89	77.05	42.10
Total :	**2,381.06**	**2,561.61**	**2,798.72**	**3,042.60**	**3,292.11**
Percentage of Revenue Receipts	71	69	69	69	64

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 2010-11, the State Government received non-plan grants amounting to ₹ 1,195.43 crore which included ₹ 9.69 crore on account of SDRF. The amount of ₹ 9.69 crore was erroneously retained in the non-plan grants instead of transferring it to the SDRF resulting in inflating the revenue receipts for the year and understating the SDRF under Public Account to that extent.

Out of ₹ 9.69 crore, the State Government spent ₹ 7.26 crore during 2010-11 which was booked in the revenue expenditure instead of SDRF resulting in overstatement of non-plan revenue expenditure and understatement of expenditure under SDRF to that extent.

It could not be determined whether GOI would accept its share of this expenditure amounting to ₹ 6.53 crore at this point as the amount had not been incurred from SDRF.

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 Agencies[4] for the implementation of various schemes/programmes in social and economic sectors critical for the human and social development of population. During 2010-11, the Government of India had transferred an approximate amount of ₹ 962.59 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

(Rupees in crore)

Sl. No.	Name of the Programme / Scheme	Name of the Implementing Agency in the State	Total fund released by the Government of India during 2010-11
1.	Mahatma Gandhi National Rural Employment Guarantee Scheme (NREGP)/ IAY/SGSY etc.	Project Directors, DRDA, South, West, North and Dhalai Districts, Tripura	504.04
2.	Sarva Shiksha Abhiyan (SSA)	SSA Rajya Mission, Tripura	171.21
3.	National Rural Drinking Water Programme	State Water and Sanitation Mission (SWSM), Tripura, Agartala	74.66
4.	National Rural Health Mission (NRHM)	State Health and Family Welfare Society, Tripura	56.75
5.	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	Rashtriya Madhyamik Shiksha Abhiyan Rajya Mission	25.26
6.	National Afforestation Programme	State Forest Development Agency, Tripura	9.20
		Total	**841.12**

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

Table 1.6 shows that an amount of ₹ 841.12 crore (87.38 *per cent* of the total funds transferred) was given for (i) Mahatma Gandhi National Rural Employment Guarantee Scheme (NREGP) / IAY / SGSY etc. (52.36 *per cent*), (ii) Sarva Shiksha Abhiyan (17.79 *per cent*) (iii) National Rural Drinking Water Programme (7.76 *per cent*), (iv) National Rural Health Mission (5.90 *per cent*) and (v) Rashtriya Madhyamik Shiksha Abhiyan (RMSA) (2.62 *per cent*) during 2010-11. With the transfer of an approximate amount of ₹ 962.59 crore directly by GOI to the State Implementing Agencies, the total availability of State resources during 2010-11 had increased from ₹ 7,587.02 crore to ₹ 8,549.61 crore. There is no single agency monitoring the funds directly transferred by the GOI and there is no readily available data on how much is actually spent in any particular year on major flagship schemes and other important schemes which are being implemented by the State Implementing Agencies and funded directly by the GOI and therefore, utilisation of these funds remain to be verified by Audit to establish accountability of the State Government for these funds.

In order to analyse how these funds are being transferred and utilised for the purposes for which they are sanctioned, a test check of 2 units *viz.*, National Rural Drinking Water Programme (NRDWP) and Rashtriya Madhyamik Shiksha Abhiyan (RMSA) were taken up which revealed the following:

➢ National Rural Drinking Water Programme (NRDWP)

The implementation of the National Rural Drinking Water Programme in the State is monitored and executed by State Water and Sanitation Mission (SWSM), a society which had been registered under the Societies Registration Act, 1860. The activities of NRDWP in the State are carried out through the society headed by the Chief Engineer, PWD (Drinking Water and Sanitation), at the State level who is holding a position of member secretary in the SWSM. The apex committee of the society is headed by the Chief Secretary, Government of Tripura.

The Government of India introduced the Accelerated Rural Water Supply Programme (ARWSP) in 1972-73 which had been renamed as National Rural Drinking Water Programme in April 2009.

The NRDWP has two major components – 'Programme' and 'Support' and for the implementation of the programme the funds allocated for the component 'Programme' is further sub-divided into three major categories *viz.* Coverage & Quality, Sustainability and Operation & Maintenance in the ratio of 80:10:10.

The category-wise details of receipt and expenditure are depicted in the table below:

Table 1.7: Status of funds received *vis-à-vis* expenditure during 2010-11 under NRDWP

(Rupees in lakh)

Component of the NRDWP Scheme	Fund allocation for 2010-11	Funds Released by		Balance as on 01-04-2010	Total funds available	Expenditure upto 31 March 2011	Unspent Balance
		GOI	State				
NRDWP (Programme)	**6212.75**	**7331.47**	**781.28**	**1717.90**	**9830.65**	**7348.70**	**2481.95**
Coverage and Quality	5046.83	5865.17	701.65	1557.90	8857.87	6181.72	2264.91
Sustainability	543.14	733.15				411.24	
Operation and Maintenance	622.78	733.15	79.63	160.00	972.78	755.74	217.04
NRDWP (Support)	**285.87**	**134.70**	**-**	**200.55**	**335.25**	**41.32**	**293.93**
Total	**6498.62**	**7466.17**	**781.28**	**1918.45**	**10165.90**	**7390.02**	**2775.88**

Source: As per information at CGA (CPSMS) portal and accounts of the Society.

Scrutiny of records of the society revealed that during 2010-11, ₹ 74.66 crore was released by the GOI which was received by the society during the year for implementation of the programme. Against the amount received during the year, ₹ 57.17 crore was actually allocated for the year 2010-11 and the rest (₹17.49 crore) pertained to unreleased funds of 2009-10. Scrutiny also revealed that during 2010-11, the SWSM had a balance of ₹ 19.18 crore being the unspent amount of 2009-10 which had been carried forward for incurring expenditure in 2010-11, thus increasing the available fund to ₹ 101.66 crore (₹ 74.66 crore + ₹ 19.18 crore + ₹ 7.82 crore (State share)). At the end of March 2011, the society could utilise only 72.69 *per cent* of the total fund available and had incurred expenditure of ₹ 73.90 crore against ₹ 101.66 crore (**Table 1.7**) thereby leaving ₹ 27.76 crore unspent at the end of the year.

The accounts of the SWSM are required to be audited by the empanelled Chartered Accountants of the Comptroller and Auditor General of India which would be subject to further audit by Comptroller and Auditor General of India. After the accounts being audited by the empanelled Chartered Accountant the society is liable to furnish consolidated Utilisation Certificates (UCs) for the funds released with outcomes indicating component-wise utilisation as per funding norms under both Central and State shares. It was noticed that the SWSM had

not yet got their accounts audited by Chartered Accountants, as prescribed, and therefore could not furnish any UC against the funds received pertaining to 2010-11.

The SWSM stated (September 2011) that ₹ 27.76 crore could not be utilised as part of the total funds (₹ 19.00 crore) were received at the fag end of the year. It was also stated that the accounts pertaining to the year 2010-11 would be got finalised and audited soon and then consolidated Utilisation Certificate would be furnished to GOI. However, a provisional Utilisation Certificate had been furnished for the year 2010-11 for subsequent release of funds pertaining to the year 2011-12.

➢ Rashtriya Madhyamik Shiksha Abhiyan Mission (RMSAM)

The Rashtriya Madhyamik Shiksha Abhiyan is committed to universalise quality education at Secondary and Higher levels. The focus in quality interventions would have to be on meeting the complex needs at this stage in terms of quality infrastructure, management information system, curriculum development, learning resources, teacher qualification, competency, specific development in schools, in service training of teachers and heads of the school, academic support at all levels, classroom based support and supervision issues etc. The implementation of RMSA in Tripura started in the month of April 2009. In the State 'RMSA Rajya Mission' is run by the Education (School) Department headed by Principal Secretary as Chairman assisted by Director, Education (School) Department as State Mission Director. Although the mission had started to operate since April 2009, the by-laws of RMSA had not yet been framed. However, the mission had decided to adopt the by-laws prepared by Sarva Shiksha Abhiyan (SSA).

The table below shows the total fund inflow and outflow in respect of the components of RMSA during 2010-11:

Table 1.8: Status of funds received *vis-à-vis* expenditure during 2010-11 under RMSA

(Rupees in lakh)

Component of the RMSA Scheme	Fund allocation for 2010-11	Fund Released by		Balance as on 01-04-2010	Total fund available	Expenditure upto 31 March 2011	Unspent Balance
		GOI	State				
Recurring	535.00	241.00	39.50	102.00	382.50	2261.00	1435.60
Non-Recurring	3416.89	2285.00	173.10	856.00	3314.10		
Total	**3951.89**	**2526.00**	**212.60**	**958.00**	**3696.60**	**2261.00**	**1435.60**

Source: Departmental figures

Scrutiny of records (September 2011) of the RMSA revealed that during 2010-11 the Rajya Mission received ₹ 25.26 crore against total allocation of ₹ 39.52 crore for implementation of the programme in High and Higher Secondary Schools in all four districts of the State. The expenditure had been broadly divided into two categories *viz* 'Recurring'[5] and 'Non-

[5] Recurring components:- major and minor repairing and renovation, repair/replacement of laboratory equipment, purchase of laboratory consumable articles, books, periodicals, newspapers, study tours/excursion trips, school annual grants, salary of teachers, staff and laboratory attendants, exhibitions etc.

Recurring'[6] for which, funds allocated during 2010-11 were ₹ 5.35 crore and ₹ 34.17 crore respectively. Out of the total funds released (₹ 22.85 crore) by GOI under Non-Recurring component, ₹11.97 crore pertained to unreleased share of 2009-10 which were subsequently released during 2010-11. The State share released during the year stood at ₹ 2.13 crore.

It was observed that there had been an unspent balance of ₹ 9.58 crore pertaining to 2009-10 which was carried forward in the current year for utilisation along with the amounts released under both Central and State shares during 2010-11; the cumulative fund available thus stood at ₹ 36.97 crore for utilisation.

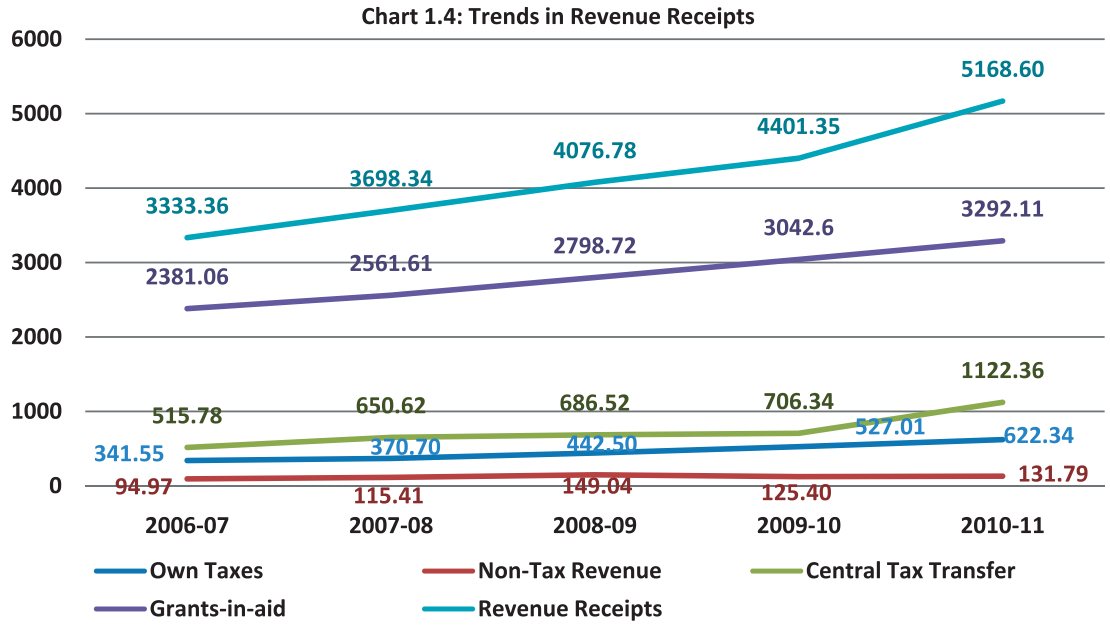
Further scrutiny revealed that at the end of March 2011, the Rajya Mission could utilise only ₹ 22.61 crore (61 *per cent*) of the total available fund leaving behind ₹ 14.36 crore unspent. The accounts of the RMSAM are required to be audited by Chartered Accountants and as soon as the audited accounts is finalized, the Mission submits the expenditure statement as well as Utilisation Certificates to GOI for further release of subsequent funds. The accounts pertaining to 2010-11 were yet to be audited (September 2011). The Mission had not received any fund since March 2011 for want of expenditure statements and utilisation certificates.

The Mission Director in his reply stated that the accounts of 2010-11 would be got audited soon and the State Mission Office was pursuing hard for utilisation certificates from the various district offices. He also stated that monthly review meetings were conducted to review the performance of the programme. However, it was seen that ₹ 14.36 crore released by GOI as well as State were remaining unutilised at the end of the year.

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 2006-11 are presented in **Appendix 1.4** and **Chart 1.4**.

[6] Non-Recurring components:- construction of classrooms/additional classrooms, science laboratory, lavatories, computer room, art/craft/culture laboratory, library, furniture and fixtures, boundary walls, drinking water facilities etc.



The growth rate of total Revenue Receipts for the current year was 17.43 *per cent* as compared to the rate of 7.96 *per cent* in 2009-10.

The trends in revenue receipts relative to GSDP are presented in **Table 1.9**.

Table 1.9: Trends in Revenue Receipts relative to GSDP

	2006-07	2007-08	2008-09	2009-10	2010-11
Revenue Receipts (RR) *(Rupees in crore)*	3,333.36	3,698.34	4,076.78	4,401.35	5,168.60
Rate of growth of Revenue Receipts (*per cent*)	10	11	10	8	17
Revenue Receipts / GSDP (*per cent*)	30.54	31.35	31.11	30.14	31.66
Buoyancy Ratio[7]					
State's Own Tax Buoyancy with respect to GSDP	1.39	1.05	1.75	1.67	1.53

The State's Own Tax Buoyancy with respect to GSDP shows a crest and trough path over the last five years. While there was improvement in the buoyancy ratio (1.75) during 2008-09, it steadily declined to 1.53 in 2010-11. This trend is not at all indicative of a healthy fiscal consolidation in Tripura as less the buoyancy of State's Own Tax to GSDP, less it adds to the State's economic health. During 2010-11, the rate of growth of revenue receipts had increased to 17 *per cent* from 8 *per cent* during 2009-10. The ratio of revenue receipts to GSDP had increased from 30.14 *per cent* in 2009-10 to 31.66 *per cent* in 2010-11. The current growth rate of GSDP (11.80 *per cent*) is slightly higher than that of the previous year (11.44 *per cent*). The growth of GSDP during 2010-11 was due to increase in sectors like Agriculture,

[7] 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.*

Industries and Services by 3.77 *per cent,* 6.80 *per cent* and 16.80 *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 and also expenditure during the year 2006-11 are presented in **Appendix 1.5**.

(a) Tax Revenue

The tax revenue during 2010-11 increased by 18 *per cent* from ₹ 527.01 crore in 2009-10. The increase in the revenue was mainly under the heads of major taxes *viz.* VAT (19 *per cent*), State Excise (41 *per cent*), Stamps and Registration Fees (33 *per cent*) and Land Revenue (175 *per cent*) as shown in the table below:

Table 1.10: Sector-wise Component of tax revenue for the year 2006-11

(Rupees in crore)

Name of Component	Year				2010-11		
	2006-07	2007-08	2008-09	2009-10	Budget Estimate	Actuals	Variation in Actuals *vis-a-vis* Budget Estimate (*in percentage*)
Taxes on Sales, Trade etc./VAT	233.45	264.98	314.79	374.93	507.00	444.93	**12**
State Excise	38.41	38.50	48.28	61.09	70.00	85.85	-
Taxes on vehicles	22.51	23.20	29.82	37.14	45.00	21.91	**51**
Stamps and Registration fees	16.61	14.98	17.03	18.15	28.00	24.23	**13**
Land Revenue	3.03	2.97	5.55	5.55	15.00	15.25	-
Other taxes on commodities and Services	5.11	2.17	0.84	0.95	2.00	0.91	**54**
Taxes on Agricultural Income	0.15	0.11	0.18	0.01	-	0.01	-
Taxes and duties on electricity	0.01	0.01	0.02	0.02	0.05	0.02	**60**
Other taxes	22.27	23.78	25.99	29.17	-	29.23	-
Total :	**341.55**	**370.70**	**442.50**	**527.01**	**667.05**	**622.34**	**7**

During 2010-11, the variation between the budget estimate and the actual receipts of tax revenue was 7 *per cent* while the revised estimates (₹ 626.45 crore) scaled these projections down substantially resulting in a variation of only 0.66 *per cent*. *Though the Own Tax revenue (OTR) of the State remained just above the normative assessment made by the Thirteenth Finance Commission for the State for 2010-11 (₹ 600.51 crore), yet it remained below the State's own projection in BE 2010-11 (₹ 667.05 crore).*

The growth rate of own tax revenue for the current year was 18.09 *per cent* as compared to the rate of 19.09 *per cent* in 2009-10.

(b) Non-tax Revenue

The non-tax revenue increased by 5.10 *per cent* from ₹ 125.40 crore in 2009-10 to ₹ 131.79 crore in 2010-11 mainly on account of improvement in Non-tax Revenue collection under the heads of Industries (158 *per cent*), Police (47 *per cent*) etc. Maximum variation was observed in General and Social Services which was lower by 52 *per cent* and 50 *per cent* respectively from the budget estimate of 2010-11.

Table 1.11: Composition of non-tax revenue

(Rupees in crore)

Name of Component	Year				2010-11		Percentage of variation
	2006-07	2007-08	2008-09	2009-10	Budget Estimate	Actuals	
General Services	42.41	25.71	53.32	62.35	106.70	50.75	**52**
Social Services	5.58	6.91	9.06	9.47	17.22	8.60	**50**
Economic Services	20.65	23.60	23.72	25.70	41.08	49.07	**-**
Interest receipts and dividends etc.	26.33	59.19	62.93	27.88	25.20	23.37	**7**
Fiscal Services	-	-	0.01	-	-	0.11	**-**
Total :	**94.97**	**115.41**	**149.04**	**125.40**	**190.20**	**131.90**	**31**

The State Govt. had achieved the target of non-tax revenue (NTR) as prescribed by XIII Finance Commission (₹ 129.67 Crore) and also the Revised Budget Estimate. (₹ 130.55 Crore). **The growth rate of non-tax revenue for the current year was 5.10 *per cent* as compared to the growth rate of (-) 15.86 *per cent* in 2009-10, which was indicative of an improvement during 2010-11.**

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 1.12: Cost recovery from Socio-economic Services during 2010-11

(Rupees in crore)

Name of Services	2009-10			2010-11		
	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	1.50	766.45	**0.20**	1.27	777.02	**0.16**
Public Health and Family Welfare	4.87	110.48	**4.41**	4.06	112.12	**3.62**
Water Supply and Sanitation etc.	2.47	19.11	**12.93**	2.56	30.85	**8.30**
Irrigation	0.06	23.27	**0.26**	0.08	45.53	**0.18**

It can be seen from the above that the cost recovery (ratio of NTR to NPRE) of some selected services such as Health, Water supply and sanitation and Irrigation had deteriorated as compared to previous year. During 2010-11, Water Supply and Sanitation etc showed a major

deterioration which fell short by 4.63 *per cent* as compared to the previous year. The percentage of cost of recovery reduced mainly due to low collection of non-tax revenue receipts and increased non-plan revenue expenditure in 2010-11.

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 (2008-09 to 2010-11) alongwith relevant all India average percentage of expenditure on collection to gross collection for 2009-10 are mentioned in **Table 1.13**.

Table 1.13: Expenditure on collection *vis-à-vis* percentage to gross collection

(Rupees in crore)

Heads of Revenue	Year	Gross collection	Expenditure on collection	Percentage of collection	All India average percentage for 2009-10 (in percentage)
Sales Tax / VAT	2008-09	314.79	3.59	1.14	0.96
	2009-10	374.93	5.19	1.38	
	2010-11	444.93	5.74	1.29	
State Excise	2008-09	48.28	1.09	2.26	3.64
	2009-10	61.09	1.62	2.65	
	2010-11	85.85	1.44	1.68	
Stamps and Registration Fees	2008-09	17.03	1.68	9.86	2.47
	2009-10	18.15	1.80	9.92	
	2010-11	24.23	1.32	5.45	
Taxes on vehicles	2008-09	29.82	1.05	3.52	3.07
	2009-10	37.14	1.60	4.31	
	2010-11	21.92	1.55	7.07	

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.

- Though the percentage of collection in respect of Stamps and Registration Fees was less than the previous year by 4.47 *per cent* during 2010-11, the percentage of this cost of collection was higher than the all Indian average collection by almost 3 *per cent*. The Government in its reply (November 2011) stated that Tripura is a smaller State with low industrial development and 70 *per cent* of the total area is covered with forest land due to which the cost of collection of Stamps and Registration Fee was very high. However, the land valuation charts have been revised during last quarter of 2010-11, which is likely to increase revenue from stamps and registration thereby improving cost of collection ratio.
- The cost of collection on Taxes on Vehicles was higher by 4 *per cent* over the All India Average Collection which had also increased by almost 3 *per cent* over the previous year.

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

As on 31 March 2011, 2284 cases of evasion in case of Sales Tax were detected, out of which assessments / investigations were completed and demands raised in respect of 1677 cases involving ₹ 1.04 crore including penalty as reported (September 2011) by the Commissioner of Taxes, leaving 607 cases unresolved.

There was no write off or waiver cases during the year 2010-11. In addition to three refund cases involving ₹ 74 lakh that were outstanding at the end of the previous year, one new refund claim amounting to ₹ 4.99 lakh was received during 2010-11.

Test check of the records of Sales tax, Land revenue, State excise, Motor vehicles, Stamps and registration fees, other tax receipts, forest receipts conducted during 2010-11 revealed under assessment / short levy / loss of revenue amounting to ₹ 48.04 crore in 113 cases.

Due to non-realisation/short realisation of revenue, and inaction of the Department to collect arrears of revenue, the collection of OTR (₹ 622.34 crore) during the year was less than the normative projections made by the State's own projection (₹ 667.05 crore) for the year. This in turn also affected the State's total revenue receipts during the current year.

1.4.5 Revenue Arrears

As of March 2011, the collection of Sales tax was in arrears amounting to ₹ 23.23 crore out of which, ₹ 4.30 crore was in arrears for more than five years as per information furnished by the Commissioner of Taxes (September 2011).

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 (2006-11) 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 2010-11
(Rupees in crore)

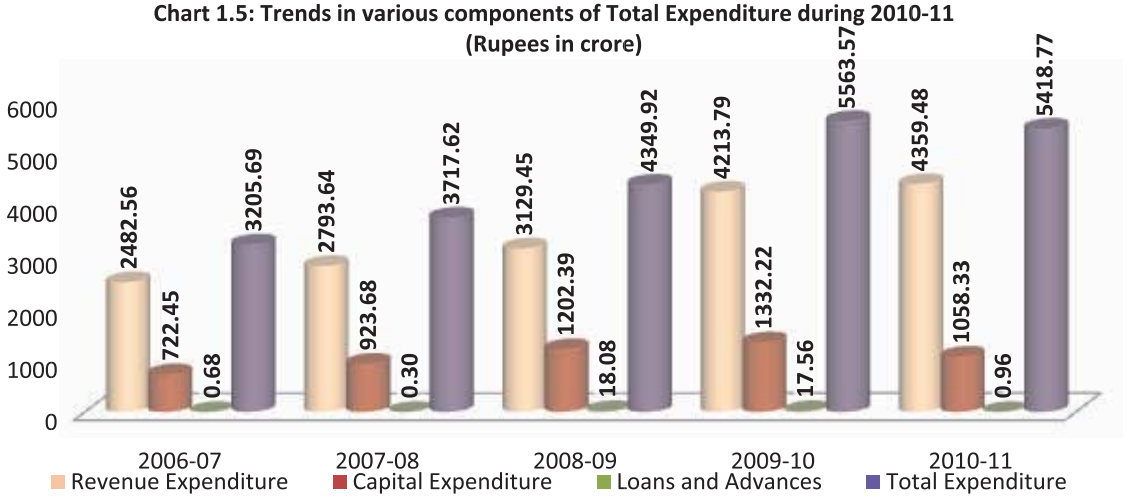


Chart 1.5 shows that during 2010-11 the total expenditure of the State decreased by 2.60 *per cent* over 2009-10. The capital expenditure as percentage of total expenditure had come down from 23.95 *per cent* in 2009-10 to 19.53 *per cent* in 2010-11 (**Chart 1.6**). The absolute figure of capital expenditure had also decreased by 20.56 *per cent* over 2009-10. Loans and Advances by the State Government had also decreased by 94.53 *per cent* over 2009-10 but had increased by over 41 *per cent* as compared to 2006-07. The reduction in the amount disbursed as loans and advances during 2010-11 was attributed mainly to the Power Sector, where loans and advances disbursed was nil as compared to ₹ 16.50 crore during 2009-10.

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 2010-11 had a commitment to improve 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.

A comparative study of the plan and non-plan expenditure during 2010-11 with reference to the past years showed that while the ratio of plan expenditure to total expenditure increased from 36 *per cent* in 2006-07 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, indicating that less emphasis was given on plan expenditure and major expenditure was incurred in the non-plan sector.

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

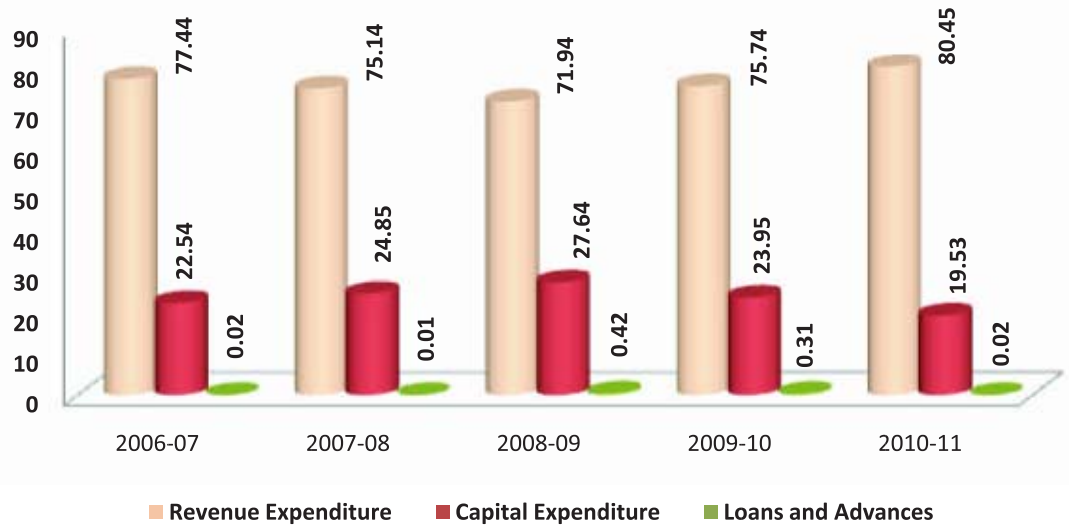


Chart 1.6 above shows that as a percentage of total expenditure, revenue expenditure was 80 *per cent*, of which non-plan revenue expenditure was a major component (about 80 *per cent*) during the year 2010-11. Only 20 *per cent* of total expenditure was on PRE. The trends in composition of revenue expenditure (both plan and non-plan) during 2006-11 are depicted in the table below:

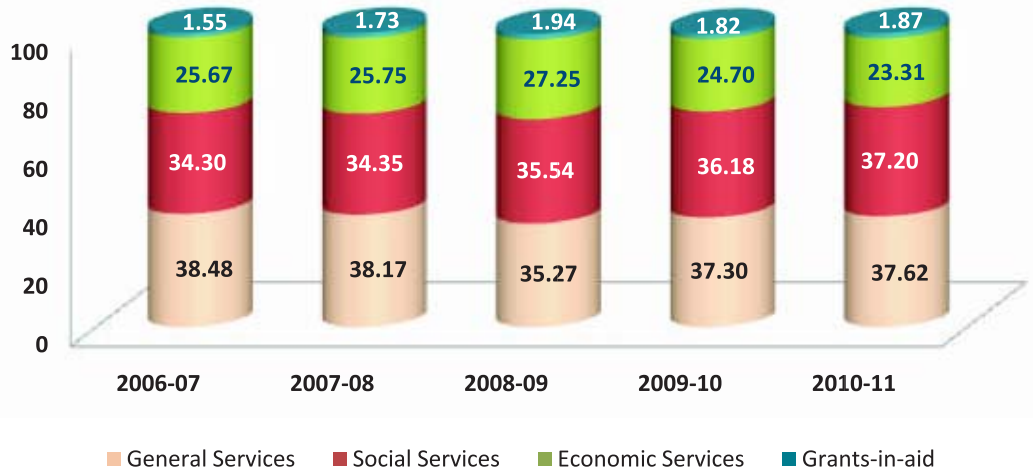
Table1.14: Trends in Composition of revenue expenditure (Non-plan and Plan) during 2006-11

	2006-07	2007-08	2008-09	2009-10	2010-11
Non-plan	1992.51 (80)	2217.25 (79)	2474.47 (79)	3417.16 (81)	3479.71 (80)
Plan	490.05 (20)	576.39 (21)	654.98 (21)	796.63 (19)	879.77 (20)
Total	**2482.56**	**2793.64**	**3129.45**	**4213.79**	**4359.48**

The non-plan revenue expenditure (₹ 3479.71 crore) was higher than the XIII FC projection (₹ 2826.17 *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 21 *per cent* during the period 2006-11. The State could reduce the NPRE and increase the PRE by just one *per cent* in 2010-11 over the previous year. The ratio of revenue expenditure to total expenditure was on an increasing trend from 77 *per cent* in 2006-07 to 80 *per cent* in 2010-11 (**Chart 1.6**).

The trends in composition of total expenditure by activities as depicted in **Chart 1.7** show that while the share of General Services was around 38 *per cent* during the last five years except 2008-09, the share of social services increased gradually from 34.30 *per cent* in 2006-07 to 37.20 *per cent* in 2010-11. The economic services, however, showed a declining trend and the share was 23.31 *per cent* in 2010-11 as compared to 24.70 *per cent* in 2009-10 and 25.67 *per cent* in 2006-07.

Chart 1.7: Trends in composition of total expenditure by activities during 2006-11
(Figures in percentage)



- During 2010-11, the expenditure on Social Sector increased to ₹ 2015.72 crore i.e. by 0.43 *per cent*, while the expenditure on Economic Services decreased drastically to ₹ 1262.12 crore i.e. by 8 *per cent* over the previous year.
- The combined revenue expenditure under both plan and non-plan (Plan: ₹ 874.48 crore; Non-plan: ₹ 1,471.40 crore) during 2010-11 in respect of Social and Economic Services increased by 4 *per cent* as compared to 2009-10.
- The non-plan revenue expenditure on Social and Economic service sectors during 2010-11 were ₹ 994.19 crore and ₹ 477.21 crore respectively.

Revenue expenditure on some of the components in Social and Economic Sectors in 2009-10 and 2010-11 are given below:

Table 1.15: Component of Revenue expenditure *vis-à-vis* actual during 2009-10 and 2010-11

(Rupees in crore)

Name of Component	Actuals	
	2009-10	2010-11
Food Subsidies	6.12	11.07
General Education	773.20	812.62
Medical, Public Health and Family Welfare	206.81	202.85
Maintenance Expenditure for Major and Medium Irrigation	NA	NA
Maintenance Expenditure for Minor Irrigation	2.80	1.45

Source: Finance Accounts 2009-10 and 2010-11.

The actual expenditure for the TFC award period was high as against the projections in almost all the sectors except General Education and maintenance expenditure on minor irrigation. During 2010-11, the actual expenditure incurred under General Education was higher (by 5 *per cent*) over the actual of 2009-10 whereas the expenditure on food subsidies also increased by 81 *per cent* during the current year. On the contrary, expenditure on Medical, Public Health

and Family Welfare and Minor irrigation registered a declining percentage in respect of expenditure by 2 and 48 *per cent* respectively.

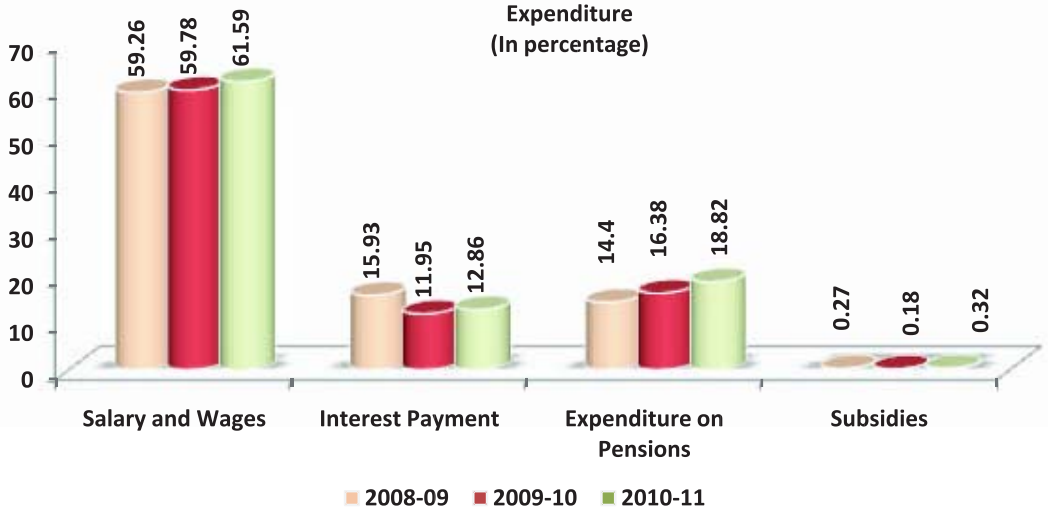
1.5.2 Committed Expenditure

The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies. **Chart 1.8** presents the trends in the expenditure on these components during 2008-11.

The committed expenditure (i.e. interest payments, pensions, salaries and subsidies) of the State Government increased from ₹ 3017.27 crore in 2009-10 to ₹ 3256.31 crore in 2010-11. The overall percentage of committed expenditure on non-plan revenue expenditure was 94 *per cent* in 2010-11 as compared to 88 *per cent* in the previous year. The committed expenditure constituted 63 *per cent* of the total revenue receipts.

The committed expenditure for the State projected by the XIII FC was ₹ 2418.87 crore for 2010-11 whereas the actual expenditure was ₹ 3256.31 crore. This was higher by 34.65 *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 2010-11 accounted for 41 *per cent* of the revenue receipts of the State during the year. Salaries and wages increased by 5 *per cent* from ₹ 2042.75 crore in 2009-10 to ₹ 2143.15 crore in 2010-11 and also exceeded the revised estimate for 2010-11 (₹ 2027.19 crore). Expenditure on salaries and wages under non-plan head during 2010-11 increased by ₹ 49.40 crore (2.74 *per cent*) over the previous year whereas this expenditure on plan head increased by ₹ 51 crore (21.20 *per cent*) over the previous year. The expenditure on non-plan salary and wage component during 2010-11 was also significantly higher by

₹ 346.50 crore[8] (around 23 *per cent*) than the assessment made by the XIII FC for the State (₹ 1505.05 crore).

The growth rate in respect of salary and wages for the current year was 4.91 *per cent* as compared to the rate of 39 *per cent* in 2009-10.

(b) Interest payments

Interest payments during 2010-11 were ₹ 447.32 crore, which was higher than the previous year (₹ 408.51 crore). Interest of ₹ 111.05 crore was paid on the borrowing from the NSS Funds, ₹ 113.81 crore on the market borrowings, ₹ 147.09 crore on the small savings fund, ₹ 38.86 crore on the outstanding loans from the GOI and ₹ 36.51 crore on other internal debt.

The expenditure on interest payments was lower than the budgeted amount of ₹ 508.44 crore. *The interest payment was also marginally lower than the XIII FC projection (₹ 458.61 crore). The interest payment resulted in utilisation of 8.65 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 17 *per cent* from ₹ 559.89 crore in 2009-10 to ₹ 654.77 crore in 2010-11, which was about 19 *per cent* of the non-plan Revenue expenditure of the current year. Pension payments during 2010-11 was marginally lower than the projection made by the State Government (₹ 661.50 crore), but it *exceeded the normative projection (₹ 455.21 crore) made by the XIII FC.*

The growth rate of pension payment for the current year was 17 *per cent* as compared to the rate of 57 *per cent* in 2009-10.

(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 ₹ 6.56 crore in 2008-09, ₹ 6.12 crore in 2009-10 and ₹ 11.07 crore in 2010-11. The main components of subsidy payments during 2010-11 were Agriculture & Allied Activities. ₹ 2.50 crore was paid on Rashtriya Krishi Vikash Yojana, ₹ 1.71 crore was paid on Macro Management in Agriculture and ₹ 1.51 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 0.25 *per cent*.

XIII FC recommended food subsidy at ₹ 20 per capita per year The total food subsidies in respect of Tripura during 2010-11 were ₹ 11.07 crore for 36,71,032 inhabitants of Tripura which means that each resident of Tripura was getting a subsidy of ₹ 30.16 per capita per year which was higher than XIII FC norm by 51 per cent. The subsidies in 2010-11 had increased

[8] Excluding wages of ₹ 36.93 crore since the break-up of wages into plan and non-plan was not available.

substantially as it was only Rs.16.40 per capita per year during XII FC period. The Government should take suitable measures to contain it to ₹ 20 per capita per year as recommended by the XIII FC.

1.5.3 Financial Assistance by State Government to local bodies and other institutions

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 1.16**.

Table 1.16: Financial Assistance to Local Bodies etc.

(Rupees in crore)

Financial assistance to Institutions	2008-09	2009-10	2010-11
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	29.92	39.76	NA
Municipal Corporations and Municipalities	59.24	78.52	70.65
Zilla Parishads and Other Panchayati Raj Institutions	60.00	27.57	29.93
Other Institutions*	77.50	77.52	159.22
Total	**226.66**	**223.37**	**259.80**
Assistance as percentage of RE	7.24	5.30	5.96

The overall quantum of financial assistance to the Zilla Parishads and other Panchayati Raj Institutions, and other local bodies increased during 2010-11 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.

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. Low fiscal priority (ratio of expenditure category to aggregate expenditure) is attached to a particular sector if it is below the average of the north eastern states of the country. **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 2007-08:

* Includes Tripura Tribal Areas of Autonomous District Council (TTAADC)

Table 1.17: Fiscal Priority of the State during 2010-11

Fiscal Priority by the State	AE/GSDP	DE/AE	SSE/AE	CE/AE	Education/ AE	Health / AE
Tripura's Average (Ratio) 2007-08	31.51	60.10	34.35	24.85	15.59	5.13
Tripura's Average (Ratio) 2010-11	33.19	60.51	37.20	19.53	17.85	4.58

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 was collected from the State's Directorate of Economics and Statistics and for the year 2010-11, the GSDP figure (current prices) has been taken from the Third Quarterly Review Report of the State Finance Minister.

Table 1.17 shows the fiscal priority given by the Tripura Government to various expenditure heads in 2007-08 (the mid way of the Twelfth Finance Commission Award Period) and the current year *viz* 2010-11 (first year of the Thirteenth Finance Commission).

- The Government of Tripura had a higher AE / GSDP ratio in 2010-11 as compared to 2007-08. Hence, the State had increased its spending on various programmes/schemes during 2010-11.
- In Social Sector Expenditure also, the Tripura Government's expenditure as a percentage of AE was higher in 2010-11.
- With regard to CE/AE, the ratio in respect of Tripura for the year 2010-11 had reduced by 5.32 *per cent* as compared to 2007-08.

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 goods[9]. Apart from improving the allocation towards development expenditure[10], 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

[9] *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.

[10] 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

(Rupees in crore)

Components of Development Expenditure	2006-07	2007-08	2008-09	2009-10	2010-11
Development Expenditure (a to c)	1,923.01 (59.98)	2,234.71 (60.11)	2,740.73 (63.00)	3,398.56 (61.08)	3,278.68 (60.02)
a. Development Revenue Expenditure	1,278.24 (39.87)	1,416.82 (38.11)	1,713.09 (39.38)	2,262.65 (40.67)	2,345.88 (43)
b. Development Capital Expenditure	644.09 (20.09)	817.59 (21.99)	1,009.56 (23.21)	1,118.35 (20.10)	931.96 (17)
c. Development Loans and Advances	0.68 (0.02)	0.30 (0.01)	18.08 (0.41)	17.56 (0.31)	0.84 (0.02)

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 ₹ 1,923.01 crore in 2006-07 to ₹ 3,398.56 crore in 2009-10 and then had a slight downfall in 2010-11, where it recorded ₹ 3,278.68 crore, which declined by 3.53 *per cent* over the previous year. The percentage of development expenditure to the total expenditure of the State decreased by 1.06 *per cent* as compared to the previous year and the development expenditure was much below the level of Budget Estimates of ₹ 3,703.41 crore for the year. The relative share of the revenue development expenditure was 43 *per cent* of the total expenditure while this share in respect of development capital expenditure was only 17 *per cent* which was much less than that of previous year (20.10 *per cent*). This indicated lack of priority for capital expenditure due to ever increasing pressure on revenue expenditure over the period.

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

(In per cent)

Social/Economic Infrastructure	2009-10			2010-11		
	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	12.65	87.13	12.87	11.57	87.20	12.80
Health & Family Welfare	24.80	76.47	25.53	18.35	79.99	20.01
Water Supply, Sanitation, and Housing & Urban Development	68.60	68.95	31.05	48.79	18.77	81.23
Other Social Services	9.91	16.29	83.71	13.92	18.13	81.87
Total (SS)	**22.24**	**63.85**	**36.15**	**17.28**	**61.14**	**38.86**
Economic Services (ES)						
Agriculture & Allied Activities	20.97	54.16	45.84	24.60	52.73	47.27
Irrigation & Flood Control	65.31	131.40	-	52.40	67.04	32.96
Power & Energy	72.06	3.80	96.20	77.58	3.48	96.52
Transport	72.41	-	-	68.43	-	100.00
Other Economic Services	41.47	51.81	48.19	40.94	63.24	36.76
Total (ES)	**48.91**	**44.46**	**55.54**	**46.24**	**46.61**	**53.39**
Total (SS+ES)	**33.08**	**57.84**	**42.16**	**28.43**	**56.94**	**43.06**

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 2009-10 and 2010-11.

The Table shows that the ratio of CE to TE under Social Services decreased from 22.24 *per cent* in 2009-10 to 17.28 *per cent* in 2010-11 mainly due to decrease under Education, Sport, Art and Culture, Health & Family Welfare and Water Supply, Sanitation, Housing & Urban Development. Ratio of Economic Services, also decreased by 2.67 *per cent* over the previous year, mainly due to decrease in Irrigation and Flood Control and Transport sectors. The share of salary and wages on Education etc. under Social Services was 87.20 *per cent* of its revenue expenditure, (of which 83.12 *per cent* was for general education) and on Health & Family Welfare and Water Supply, Sanitation, Housing & Urban Development, the share was 79.99 *per cent* and 18.77 *per cent* respectively during 2010-11. The percentage of salary and wages expenditure in relation to its revenue expenditure increased in components *viz*. Education and Health and Family Welfare in social sector during 2010-11 over the previous year whereas the percentage of Salaries and Wages to revenue expenditure pertaining to Water supply, Sanitation etc decreased drastically from 68.95 *per cent* during 2009-10 to 18.77 *per cent* in 2010-11. The percentage of the salary expenditure in respect of Education (87.20 *per cent*) increased by 0.07 *per cent* over the previous year, whereas the percentage of salary expenditure in respect of Water Supply, Sanitation, Housing and Urban Development (18.77 *per cent*) sector decreased by 50.18 *per cent*.

Under Economic Services, the salary and wage expenditure in terms of percentage of revenue expenditure was marginally higher by 2.15 *per cent* over the previous year while the operations and maintenance cost decreased to that extent.

However, in terms of percentage in relation to revenue expenditure under Social and Economic Services taken together there was overall decrease in salary and wages (0.90 *per cent*) and increase in operations and maintenance costs to that extent during 2010-11 over the previous year.

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

During 2005-10, 23 performance reviews on the effectiveness of expenditure and the outcomes thereof were attempted and featured in the Audit Reports. Of the 23 performance reviews, only five were discussed in PAC meetings of which the PAC recommendations of four performance reviews had already been featured in Audit Report on State Finances (Report No. 1) 2009-10. The remaining one review 'Review on Receipts from Mines and Minerals' had been discussed in January 2011.

Out of the 18 remaining reviews, summary of the major reviews where the effectiveness of expenditure was commented upon in the Audit reports are outlined below. They are yet to be taken up by the Public Accounts Committee.

1. Public Works (Water Resources) Department (Minor Irrigation Schemes)

The Minor Irrigation schemes taken up in Tripura for meeting the irrigation needs of farmers, involving an expenditure of ₹ 96.11 crore during 2003-07, suffered significantly due to defective planning, poor financial management, absence of hydrological and hydrolic data and the inability of the Department to enforce a strict implementation regime.

(Paragraph 3.4 of Audit Report 2006-07)

2. Education (School) Department (Mid-Day-Meal)

The primary objective of National Programme of Nutritional support to Primary Education (Mid-Day-Meal) was to improve the nutritional status of the children in the primary classes as well as to improve the enrollment and reduce dropout in the primary Schools in Tripura.

Though the Mid-Day-Meal Programme was extended to most of the Primary Schools incurring an expenditure of ₹ 72.38 crore during the period 2003-08, the implementation of the programme did not result in any noticeable improvement in terms of Nutritional support as well as attendance. The programme suffered due to uneven distribution of foodgrain and inability to utilise the available foodgrain and Central Assistance.

(Paragraph 3.1 of Audit Report 2007-08)

3. Home (Police) Department (Modernisation of State Police Force)

The modernisation of State Police Force scheme aimed at improving the efficiency of State Police Force and enhancing their statutory abilities for meeting the emerging challenges. Against an amount of ₹ 45.56 crore, being the fund received from GOI during 2003-08, the Department could utilise only ₹ 29.08 crore during the period for implementation of the programme. The efforts to modernise the State Police Force were impeded by lack of a well designed plan and roadmap, absence of a coherent programme of action and inability to spend even the available funds. The pace of implementation of the modernisation plan was inadequate even after the GOI had declared Tripura as 'A' category State, prone to terror attacks, and despite the declared assurance of 100 *per cent* funds for implementation of the scheme.

(Paragraph 3.2 of Audit Report 2007-08)

4. Animal Resources Development Department

Animal Resources Development Department is responsible for implementing various programmes for livestock development with a view to attaining self sufficiency in animal origin food production in the State with a budget provision of ₹ 65.82 crore during 2005-10 against which an expenditure of ₹ 59.32 crore was incurred. The Department could not implement the livestock breeding and developmental programme effectively due to lack of defective project management and inadequate follow up action for remedial measures after

investment of huge funds. The health care and veterinary services had not been sufficiently strengthened and upgraded.

(Paragraph 3.1 of Audit Report 2009-10)

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 2010-11, Non-Plan revenue expenditure on Minor and Medium Irrigation Projects was ₹ 39.01 crore against XIII FC projection of ₹ 31.36 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 major source of irrigation was 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.

It was stated in the Third Quarterly Review Report of the Finance Minister for 2010-11 placed along with the Budget for 2011-12 in the State Legislature that imposing of user charges as a general measure was not encouraging due to high percentage of BPL families in the State and collection of user charges on certain select services/items in a modest way had been started.

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 2011 are given in the **Table 1.20**.

Table 1.20: Department-wise profile of Incomplete Projects

(Rupees in crore)

Name of Projects	No. of incomplete Projects	Initial Budgeted Cost	Cumulative actual expenditure as on 31.3.2011
Building works	9	127.69	89.50
Roads works	3	41.22	22.22
Bridges works	1	5.52	0.37
Water Resources works	5	47.43	13.01
Total	**18**	**221.86**	**125.10**

Source: Finance Accounts 2010-11.

As on 31 March 2011, there were 18 incomplete projects each costing ₹ 5 crore and above, involving total budgeted cost of ₹ 221.86 crore on which expenditure of ₹ 125.10 crore had already been incurred. The works on these projects were targeted to be completed between June 2007 and February 2011. Most of the incomplete projects were Building works, involving budgeted cost of ₹ 127.69 crore, whereas an amount of ₹ 89.50 crore had already been incurred as on 31 March 2011. The revised estimates of these works were not on record. Due to delay in completion of the projects, the intended benefits from these projects did not reach the beneficiaries in the State. The reasons for delay in completion of the projects were also not on record. An age-wise analysis of the incomplete works revealed that the works got delayed upto forty seven months compared to their scheduled date of completion. The above list is only indicative and not exhaustive. Among the incomplete projects, one Teaching Block at GBP Hospital, Agartala was lingering since 2006-07 and the work was still in progress. The following picture represents a project lying incomplete till September 2011:



Incomplete teaching block at GBP Hospital, Agartala scheduled to be completed in December 2007

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. Thus, works need to be completed in time to contain time and cost overrun especially on high cost works.

1.7.3 Investment and returns

As on 31 March 2011, Government's investment was ₹ 882.73 crore in 2 Statutory Corporations, 11 Government Companies and 24 Co-operative and local bodies **(Table 1.21)**.

Table-1.21: Return on Investment

Investment/Return/Cost of Borrowings	2008-09	2009-10	2010-11
Investment at the end of the year *(Rupees in crore)*	641.00	780.32	882.73
Return on investment*(Rupees in crore)*	Nil	Nil	0.13
Return on investment *(per cent)*	Nil	Nil	0.01
Average rate of interest on Government borrowing *(per cent)*	8.00	7.98	8.88
Difference between cost of funds and return *(per cent)*	8.00	7.98	8.87

Source: Finance Accounts

It is evident from the above that at the end of 2010-11, a total amount of ₹ 882.73 crore was invested in 11 Government companies (₹ 635.41 crore), 2 statutory corporations (₹ 154.41 crore), and 24 Co-operative societies and one Rural Bank (₹ 92.91 crore). Investment in the Government Companies, Statutory Corporations and Co-operative Societies and the Bank taken together increased to ₹ 882.73 crore at the end of the year 2010-11 from ₹ 780.32 crore in 2009-10. During 2010-11, the Government invested ₹ 102.41 crore in these companies, corporations and co-operative societies. Out of total investment of ₹ 102.41 crore, ₹ 0.60 crore was invested in one statutory corporation (Tripura Road Transport Corporation), ₹ 97.76 crore was invested in eleven Government companies, and ₹ 4.05 crore was invested in four co-operative societies and bank. Of ₹ 635.41 crore invested in the Government companies, ₹ 340.29 crore was invested as equity in the Tripura State Electricity Corporation Limited followed by ₹ 148.29 crore in the Tripura Jute Mills Ltd. at the end of the year 2010-11.

During the year, only one Govt. Company (TIDCL) paid the dividend of Rs. 12.76 lakh on the investment of Rs. 16.91 crore. As per the latest finalised accounts, seven companies[11] had been marked as profit earning while five[12] had been incurring losses over the years.

[11] Tripura Forest Development & Plantation Corporation Limited (TFDPCL): ₹ 18.86 crore; Tripura Rehabilitation Plantation Corporation Limited (TRPCL): ₹ 0.76 crore; Tripura State Electricity Corporation Limited (TSECL): ₹ 9.87 crore; North Eastern Industrial Consultants limited (NEICL): ₹ 0.01 crore; Tripura Industrial Development Corporation Limited (TIDCL): ₹ 1.32 crore; Tripura Tea Development Corporation Limited (TTDCL): ₹ 0.92 crore and Tripura Natural Gas Company Limited (TNGCL) : ₹ 0.54 crore.

[12] Tripura Horticulture Corporation Limited (THCL): ₹0.03 crore; Tripura Handloom and Handicrafts Development Corporation Limited (THHDCL): ₹ 2.75 crore;; Tripura Jute Mills Limited (TJML): ₹ 13.21 crore; Tripura Transport Corporation (TRTC): ₹ 19.24crore. Tripura Small Industries Corporation Limited (TSICL): ₹ 1.41 crore.

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 2011, interest receipts *vis-a-vis* interest payments during the last five years.

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

(Rupees in crore)

Quantum of Loans/Interest Receipts/ Cost of Borrowings	2006-07	2007-08	2008-09	2009-10	2010-11	
					RE	Actual
Opening Balance	61.55	58.71	55.74	70.57	-	84.62
Amount advanced during the year	0.68	0.30	18.08	17.56	-	0.96
Amount repaid during the year	3.52	3.27	3.25	3.51	3.00	2.80
Closing Balance	**58.71**	**55.74**	**70.57**	**84.62**	**-**	**82.78**
Outstanding balance for which terms and conditions have been settled	NA	NA	NA	NA	NA	NA
Net addition of loans	(-) 2.84	(-) 2.97	(+) 14.83	14.05	-	(-) 1.84
Interest Receipts	0.53	0.66	0.69	1.21	-	0.98
Interest receipts as *per cent* to outstanding Loans and advances	0.90	1.18	0.98	1.43	-	1.18
Interest payments as *per cent* to outstanding fiscal liabilities of the State Government.	8.39	8.34	7.78	7.98	-	6.92
Difference between interest payments and interest receipts (*per cent*)	(-) 7.49	(-) 7.16	(-) 6.80	(-) 6.55	-	5.74

NA: Not available.

No budget provision for interest receipts on loans advanced was available in the Budget documents.

As on March 2011, the balance of loans and advances by the State Government was ₹ 82.78 crore, of which loans for Economic Services, Social Services and loans to employees were ₹ 49.96 crore, ₹ 18.58 crore and ₹ 14.24 crore respectively. During 2010-11, Interest receipts as percentage of outstanding loans and advances was 1.18 against interest paid by the Government as percentage of outstanding liabilities being 6.92.

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 and 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 2010-11, 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 2010-11 and ₹ 22.26 crore was realised as interest @ 5.50 *per cent* per annum on those securities.

The cash balance of the State increased by ₹ 354.19 crore (72.97 *per cent)* at the end of 2010-11 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

(Rupees in crore)

Particulars	As on 1 April 2010	As on 31 March 2011	Increase (+)/ Decrease (-) (*percentage in bracket*)
Cash Balances	485.36	839.55	(+) 354.19 (73)
Investments from Cash Balances (a to d)	260.05	657.41	(+) 397.36 (153)
a. GOI 91 days Treasury Bills	-	-	-
b. GOI 14 days Treasury Bills	260.05	657.41	(+) 397.36 (153)
c. Other Securities, if any specify	-	-	-
d. Other Investments	-	-	-
Funds-wise Break-up of Investment from Earmarked balances (a to b)	293.03	363.74	(+) 70.71 (24)
a. Sinking Fund	293.03	363.74	(+) 70.71 (24)
b. Others, if any	-	-	-
Interest Realised	26.67	22.26	(-) 4.41 (17)

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 1.4** gives an abstract of such liabilities and the assets as on 31 March 2011, compared with the corresponding position on 31 March 2010. 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 2005-09 and declined to 1.80 during 2009-10 and then again increased to 1.84 during 2010-11, This trend should be continued, especially in the times 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 1.4**. 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 2010

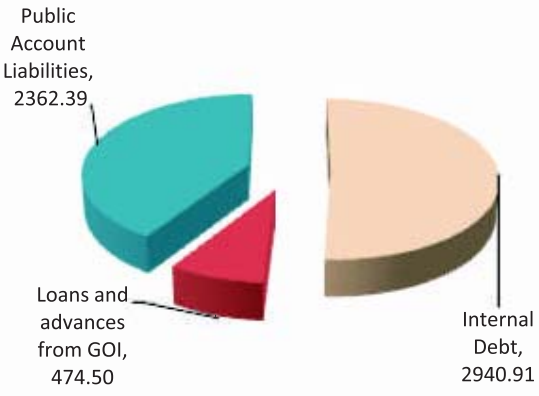
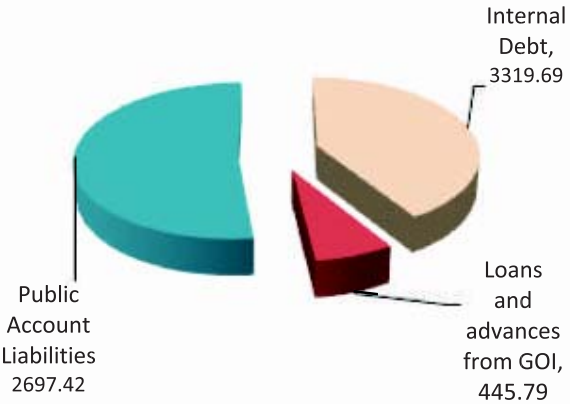


Chart 1.10 : Composition of outstanding fiscal liabilities as on 31 March 2011



The outstanding fiscal liabilities of the State as on 31 March 2011 was ₹ 6462.90 crore against the liabilities of ₹ 5777.80 crore as on 1 April 2010 with an increase of ₹ 685.10 crore (11.86 *per cent*) during the period. Outstanding liabilities increased mainly due to increase in internal debt by ₹ 378.78 crore (13 *per cent*) and Public Account by ₹ 335.03 crore (14 *per cent*) over the previous year. The State could not contain the outstanding liabilities within the revised estimated liabilities of ₹ 6189.50 crore projected in the disclosure with the Budget for 2011-12 presented in the State Legislature. During 2010-11, the percentage of Internal Debt liabilities to total revenue receipts was 64.23 while the percentage of total liabilities to revenue receipts was 125.04.

During last five year period of 2006-11, the outstanding liabilities consistently increased from ₹ 4626.08 crore in 2006-07 to ₹ 6462.90 crore in 2010-11. *The percentage of fiscal liabilities to GSDP during 2010-11 was 39.58, which was higher than the projection in the Fiscal Indicator (37.91 per cent) in the MTFP statement, but was less than the projection (45.20 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 2010-11, the State had given guarantee of ₹ 6.10 crore and guarantee fee of ₹ 0.06 crore 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 1.24**.

Table 1.24: Guarantees given by the Government of Tripura

(Rupees in crore)

Guarantees	2008-09	2009-10	2010-11
Total amount of guarantees given upto	76.66	76.66	82.76
Outstanding amount of guarantees (including interest) at the end of the year	29.53	29.54	35.64
Percentage of outstanding amount of guarantee to total revenue receipt	1.90	1.74	0.69
Outstanding amount of guarantee as percentage to GSDP	1 *per cent*	0.5 *per cent*	0.22 *per cent*

During 2010-11, three guarantees had been given by the Government to Co-operative societies[13]. At the end of 31 March 2011, the outstanding amount of guarantee including interest stood at ₹ 35.64 crore, which was 0.22 *per cent* of GSDP.

[13] Tripura Scheduled Castes Co-operative Development Corporation Department: ₹ 2.00 crore; Tripura Minorities Co-operative Development Corporation: ₹ 2.00 crore; and Tripura Scheduled Tribe Co-operative Development Corporation: ₹ 2.10 crore.

1.8.4 Off - Budget Borrowings

There were no off-budget borrowings for the year 2010-11. *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 sustainability[14] of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilisation[15]; sufficiency of non-debt receipts[16]; net availability of borrowed funds[17]; 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 2008-09.

Table 1.25: Debt Sustainability: Indicators and Trends

Indicators of Debt Sustainability	2008-09	2009-10	2010-11
Debt Stabilisation (Quantum Spread + Primary Deficit/Surplus) *(Rupees in crore)*	(+) 271.56	(-) 574.90	(+) 368.66
Sufficiency of Non-debt Receipts (Resource Gap) *(Rupees in crore)*	(+) 9.11	(-) 759.51	(+) 620.85
Net Availability of Borrowed Funds *(Rupees in crore)*	(-) 216.60	(+) 283.60	(+) 403.45
Burden of Interest Payments (IP/RR Ratio) (in *per cent*)	9.76	9.28	8.65

It would be seen from the above table that the Debt of the State was unstable during the last year since the quantum spread *plus* primary deficit remained negative. During 2010-11, the sufficiency of non-debt receipts of the State was ₹ 620.85 crore against (-) ₹ 759.51 crore in 2009-10, which indicated that incremental non-debt receipts adequately covered incremental interest burden. Availability of borrowed funds was negative in 2008-09, but stood at positive balance in both 2009-10 (₹ 283.60 crore) and 2010-11 (₹ 403.45 crore).

[14] 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.

[15] 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.

[16] 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.

[17] 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.

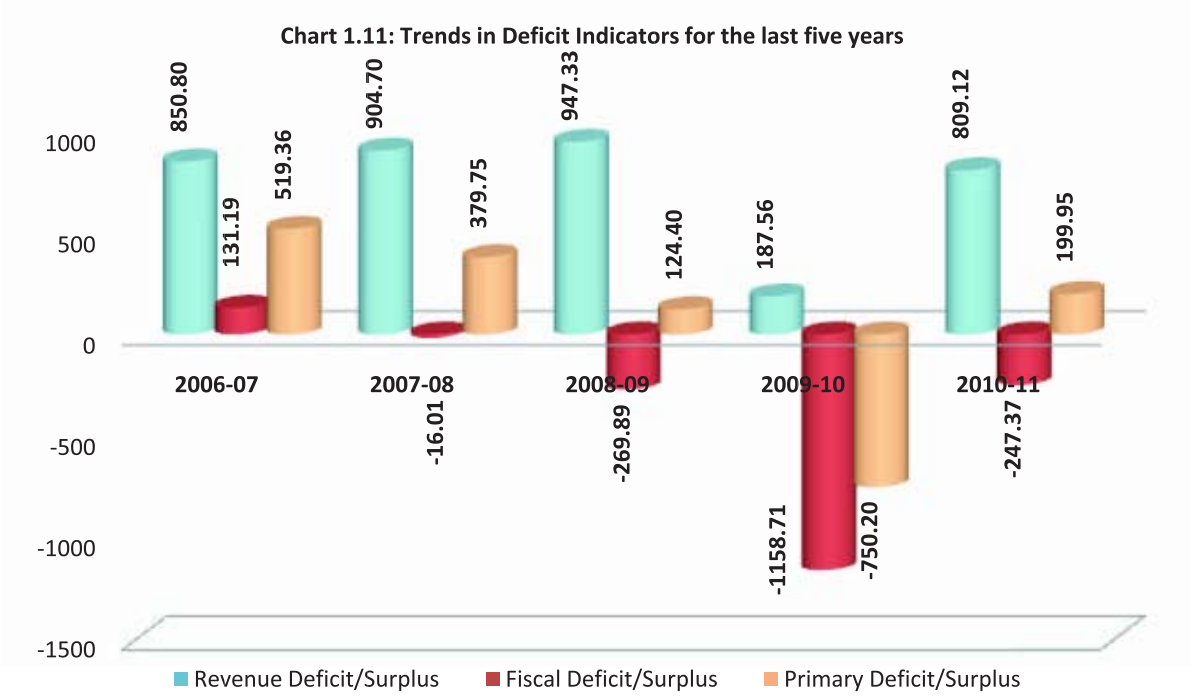
Box 1.1: Against an average growth rate of 88.65 *per cent* in respect of Public Debt Receipts during 2006-11, the growth in 2010-11 was 13 *per cent* over the previous year. The cash balance increased to ₹ 839.55 crore in 2010-11 compared to ₹ 485.36 crore in 2009-10. The State Government stated (November 2011) that certain transfers by GOI happen in March and therefore the money is retained. However, the fact remains that an increase in cash balances and debt is avoidable through proper cash management strategies.

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 2010-11.

1.10.1 Trends in Deficits

Chart 1.11 presents the trends in deficit indicators over the period 2006-11.



The State had shown quite a healthy trend in revenue surplus during 2006-11, which increased by 331 *per cent* over the previous year. The primary deficit in 2009-10 changed to primary

surplus in 2010-11. There were fiscal deficit during the period except in 2006-07. The balance from current revenue stands at (-) ₹ 407.79 crore against (-) ₹ 769.32 crore in 2009-10.

1.10.2 Composition of Fiscal Deficit and its Financing Pattern

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

(Rupees in crore)

Particulars	2008-09	2009-10	2010-11
Decomposition of Fiscal Deficit (-) / Surplus (+)	(-) 269.89	(-) 1158.71	(-) 247.37
Fiscal Deficit as percentage to GSDP	2.06	7.93	1.52
Revenue Deficit (-) / Surplus (+)	(+) 947.33	(+) 187.56	(+) 809.12
Capital Expenditure	1202.39	1332.22	1058.33
Net Loans and Advances	(-) 14.83	(-) 14.05	(+) 1.84
Financing Pattern of Fiscal Deficit (-) / Surplus (+)			
Market Borrowings (net)	(+) 78.03	(+) 252.00	(+) 192.21
Loans from GOI (net)	(-) 25.81	(-) 25.40	(-) 28.57
Special Securities Issued to NSSF (net)	(-) 18.63	(+) 34.83	(+) 135.40
Loans from Financial Institutions (net)	(+) 13.97	(+) 44.79	(+) 57.52
Small Savings, PF etc. (net)	(+) 67.44	(+) 299.09	(+) 206.96
Deposits and Advances (net)	(+) 52.80	(+) 81.59	(+) 56.94
Suspense and Misc. (net)	(-) 9.16	(+) 58.15	(-) 48.90
Remittances (net)	(+) 3.74	(-) 25.40	(-) 33.75
Others (R F) (net)	(+) 73.37	(+) 30.74	(+) 70.08
Increase (+) / decrease (-) in cash balance	(+) 40.33	(-) 414.60	(+) 354.19

The fiscal surplus achieved in 2006-07 turned into a fiscal deficit in all subsequent years and stood at ₹ 247.37 crore in the current year from ₹ 16.01 crore in 2007-08. Since increase in capital expenditure was the main reason for increasing fiscal deficit, the borrowed funds were going into productive use. Market borrowings, Small Savings, Provident Funds etc., Deposits and Advances, Special Securities issued to NSSF, Loans from financial institutions, and General Reserve Fund including Sinking Fund were the main sources of funding the fiscal deficit.

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

(Rupees 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)
2006-07	3,336.88	2,094.39	722.45	0.68	2,817.52	1,242.49	(+) 519.36
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

The non-debt receipts of the State during 2006-11 were sufficient to meet the primary revenue expenditure. The non-debt receipts increased by 55 *per cent* from ₹ 3336.88 crore in 2006-07 to ₹ 5171.40 crore in 2010-11. The primary expenditure, however, increased by 76 *per cent* from ₹ 2817.52 crore in 2006-07 to ₹ 4971.45 crore in 2010-11. During this period (2006-11) Capital Expenditure grew by 46.49 *per cent.* The State had a primary surplus of ₹ 199.95 crore during 2010-11.

1.11 Institutional measures

State-level public enterprises (SLPEs) have been an important segment of the Indian public sector system. In the past, SLPEs have been a potent tool for State government to implement public policy. SLPEs are engaged in diverse activities such as industrial development, financial promotion, trading, marketing, contract and construction services, tourism and production of consumer and engineering goods, agro, minerals and metals. Many SLPEs were set up to provide necessary support to growth and development processes in the State.

On an aggregate basis, with regard to SLPEs of Tripura, only seven Government companies out of twelve earned profits during 2010-11, while the rest showed accumulated losses over the years. On a cumulative basis the total accumulated losses incurred by all SLPEs at the end of March 2011 amounted to ₹ 347.62 crore as per their latest finalised accounts, whereas the loss incurred by these companies were ₹ 36.64 crore during 2010-11. Since the SLPEs operating in Tripura were incurring losses, they depend on budgetary support from State Government to sustain their operations. Budgetary support to SLPEs was extended in the form of equity, loans and subsidies. Despite such support, which had shown an uptrend over the years, there were no signs of any visible improvement in the performance of the loss making SLPEs. The average return on capital employed continued to be negligible in Tripura. The return to State Government on investments in SLPEs stood at ₹ 0.13 crore (0.01 *per cent* of the total investment made by the Government of Tripura). Tripura does not have a dividend policy for the SLPEs though one Government company *viz* Tripura Industrial Development Corporation Limited had paid ₹ 12.76 lakh as dividend to the Government of Tripura against

the total investment of ₹ 16.91 crore. The State should assess the socio-economic justification for the existence of such loss making SLPEs and all forms of support particularly to those loss making SLPEs whose socio-economic return is less and have significant adverse implications on State finances, must be seriously dealt with.

The power sector accounted for a major portion of total investment which unlike other SLPEs in the State had made positive contribution to the fiscal health of the State. In Tripura, the investment made by the State Government in Tripura State Electricity Corporation Limited was ₹ 73.29 crore[18] during 2010-11 and as per their latest finalised accounts, TSECL had earned a profit of ₹ 9.87 crore

As regards restructuring of SLPEs, the XIII FC recommended that there was a need to ensure that all working SLPEs, except those in the welfare and utility sectors, became financially viable. Loss making PSUs which were functioning in non-core areas after being suitably reviewed could be considered for closure and the State Government may draw up a roadmap as early as possible to close the identified loss making SLPEs whose contribution to the society as well as to the economy of the State was not significant.

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). During the current year, there was a considerable improvement in revenue surplus, and the State managed to minimise fiscal deficit and also managed to turn around the primary deficit into primary surplus.

Revenue Receipts

During 2010-11, 85 *per cent* of the total revenue was from the Government of India as State share of central taxes (21 *per cent*) and Grants-in-aid (64 *per cent*). The Own Tax Revenue of the State constituted 12 *per cent* of the total revenue receipts. The OTR during 2010-11 remained a little above the normative assessment (by 4 *per cent*) made by the Thirteenth Finance Commission (XIII FC) for the State but remained lower (by 7 *per cent*) than the State's own projections. The non-tax revenue constituted 3 *per cent* of the total revenue receipts which was higher than both the XIII FC projection (by 2 *per cent*) and State's own projections (by 1 *per cent*).

The State Government should make efforts to increase tax compliance so that deficits are contained. Ensuring 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 would also increase the total receipts of the State.

[18] Amount of ₹ 109.23 crore was shown in the balance sheet as on 31-03-2010 which is yet to be reconciled.

Revenue Expenditure

During 2010-11, the Revenue expenditure stood at ₹ 4,359.48 crore (80.45 *per cent* of the total expenditure) and grew by ₹ 145.69 crore over the previous year. The capital expenditure during 2010-11 was ₹ 1,058.33 crore (19.53 *per cent* of the total expenditure), a decline of ₹ 273.89 crore over the previous year.

During 2010-11, the development expenditure (₹ 3,277.84 crore) decreased by ₹ 103.16 crore over the previous year and was much below the Budget Estimate (₹ 3,703.41 crore) for 2010-11. The relative share of the revenue development expenditure was 43.29 *per cent* of the total expenditure while this share in respect of capital development expenditure was only 17.20 *per cent*. The expenditure pattern of the State, thus, revealed that there was an increasing pressure on revenue expenditure as there was a decrease in capital expenditure during 2010-11.

The expenditure on non-plan salary and wage component during 2010-11 was also significantly higher by ₹ 346.50 crore (around 23 *per cent*) than the assessment made by the XIII FC for the State (₹ 1505.05 crore).

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

Fiscal Correction Path

During 2010-11, the State witnessed a significant growth in revenue surplus which stood at ₹ 809.12 crore and the fiscal deficit (₹ 247.37 crore) decreased by 79 *per cent* over the previous year. The State could also achieve the fiscal deficit target of 3.5 *per cent* of GSDP as prescribed in the TFRBM Act, 2005 for the year 2010-11, which stood at 1.52 *per cent* of GSDP.

Keeping in view the recommendations of the Thirteenth Finance Commission, the State should refix the targets as per the XIII FC requirements to enable the State to sustain its progress.

Fiscal liabilities

The percentage of fiscal liabilities to GSDP during 2010-11 was 39.58, which was within the projection in the Fiscal Indicator (42.37 *per cent*) in the Medium Term Fiscal Policy Statement (MTFPS), and was also less than the projection (45.20 *per cent*) made in the TFRBM Act. During 2010-11, interest receipts, as percentage of outstanding loans and advances was 1.18 whereas interest paid by the Government as percentage to outstanding liabilities was 6.92.

Investment and Returns

Investment of Government money in Government Companies and Statutory Corporations are increasing year after year, but a very negligible return of ₹ 0.13 crore from this investment had been received by the Government during 2010-11.

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.

Debt sustainability

The State had managed to achieve the debt-GSDP ratio target of 45.20 *per cent* during 2010-11, as set out in TFRBM Act as well as the target fixed in the Thirteenth Finance Commission.

Fiscal discipline

Consequent upon the implementation of the Thirteenth Finance Commission recommendations, the fiscal discipline is assessed mainly on the amendment of the Fiscal Reforms Legislations(FRL) by the States which had already enacted their respective FRLs and adherence to parameters prescribed therein. Tripura had enacted TFRBM Act long back in 2005, and has also amended it in 2010-11 with reference to XIII Finance Commission. The pattern of transfers through the Finance Commission channel shows that the share in central taxes had persistently been the predominant component of revenue receipts. The contribution of Tripura's own tax revenue to the overall revenue account of Tripura also remained relatively low.

Tax compliance and realisation of arrears of revenue should be strengthened. The capital expenditure should be increased particularly in development sector. Tripura should also continue to strive to remain revenue surplus as it results in minimising the Fiscal Deficit-GSDP ratio.

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 is within the authorisation given under the Appropriation Act and that the expenditure required to be charged under the provision of the Constitution is so charged.

2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2010-11 against 56 grants/appropriations was as given in **Table 2.1**:

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

(Rupees in crore)

	Nature of expenditure	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure	Savings (-)/ Excess (+)
Voted	I. Revenue	4389.36	248.66	4638.02	4082.81	(-) 555.21
	II. Capital	1784.14	398.48	2182.62	1068.22	(-) 1114.40
	III. Loans and Advances	25.00	-	25.00	0.96	(-) 24.04
Total Voted		**6198.50**	**647.14**	**6845.64**	**5151.99**	(-) **1693.65**
Charged	IV. Revenue	523.06	0.83	523.89	459.34	(-) 64.55
	V. Capital	-	-	-	-	-
	VI. Public Debt-Repayment	192.00	14.30	206.30	205.70	(-) 0.60
Total Charged		**715.06**	**15.13**	**730.19**	**665.04**	**(-) 65.15**
Appropriation to Contingency Fund (if any)		-	-	-	-	-
Grand Total		**6913.56**	**662.27**	**7575.83**	**5817.03***	(-) **1758.80**

* These are gross expenditure including actual recoveries in 5 grants (13, 15, 27, 31 and 51) amounting to ₹ 192.57 crore (Revenue: ₹ 182.68 crore and Capital: ₹ 9.89 crore).

The overall saving of ₹ 1,758.80 crore was the result of saving of ₹ 1,779.42 crore in 49 grants and seven appropriations under Revenue Section, 34 grants and three appropriations under Capital Section, offset by excess of ₹ 20.62 crore in five grants and four appropriation under Revenue Section and three grants and one appropriation under Capital Section.

Total savings of ₹ 1,779.42 crore occurred mainly in Finance (₹ 417.59 crore), Tribal Welfare (₹ 386.94 crore), Welfare of Scheduled Castes (₹ 241.39 crore), Planning and Co-ordination (₹ 156.06 crore), Public Works (Water Resources) (₹115.59 crore), Agriculture (₹ 68.65 crore), Public Works (Roads and Bridges) (₹ 64.74 crore), Education (Higher) (₹ 42.49 crore), Education (Social) (₹ 28.73 crore) and Education (School) (₹ 21.41 crore) Departments.

Total excess expenditure of ₹ 20.62 crore occurred mainly in Information Technology (₹ 4.28 crore), Education (Social) (₹ 4.27 crore), Public Works (Roads and Bridges) (₹ 3.88 crore) and Health (₹ 1.22 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 ₹ 1,758.80 crore, savings of ₹ 1,642.24 crore (93 *per cent*) exceeded ₹ 10 crore in each case in respect of 22 cases **(Appendix 2.1)**.

It was also seen that in 21 cases **(Appendix 2.1)** actual expenditure was less than even the original provision of which in 14 cases supplementary provision were also made. There were savings of more than ₹ 100 crore each in four cases under Capital *viz*. (i) Tribal Welfare (₹ 263.69 crore), (ii) Welfare of Scheduled Castes (₹ 169.99 crore), (iii) Planning and Co-ordination (₹ 155.82 crore) and (iv) Finance (₹ 204.88 crore) Departments and in two cases under Revenue *viz*. Tribal Welfare (₹ 123.25 crore) and Finance (₹ 145.80 crore) Department, which ranged from 42 to 99 *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 have not been intimated (August 2011) by the departments.

2.3.2 Persistent Savings

In 10 cases, there were persistent savings of more than rupees one crore each during the last five year period (**Table 2.2).**

Table 2.2: List of Grants indicating Persistent Savings during 2006-11

(Rupees in crore)

Sl. No.	Number and name of grant	Amount of savings				
		2006-07	2007-08	2008-09	2009-10	2010-11
	Revenue-Voted					
1.	20 – Welfare of Scheduled Castes Department	10.51	19.89	30.28	42.92	71.40
2.	43 - Finance Department	178.04	154.19	242.75	164.84	145.80
3.	52 – Family Welfare and Preventive Medicine	6.30	14.73	10.52	5.83	8.56
	Capital-Voted					
4.	15 – Public Works (Water Resources) Department	11.81	15.34	13.03	27.05	79.65
5.	16 – Health Department	30.40	33.04	13.48	13.63	8.59
6.	19 – Tribal Welfare Department	139.03	183.09	215.90	305.80	263.69
7.	20 – Welfare of Scheduled Castes Department	95.30	85.00	126.01	189.91	169.99
8.	27 – Agriculture Department	13.47	15.35	29.29	39.72	59.96
9.	34 – Planning and Coordination Department	45.03	116.82	73.14	101.67	155.82
10.	52 – Family Welfare and Preventive Medicine	5.10	5.37	4.33	8.42	4.27

Analysis of the savings revealed that:

- There was increasing trend of savings in respect of Welfare of Scheduled Castes Department (Grant No. 20) in respect of Revenue Sectors in all the five year period. In this grant, the savings increased to ₹ 71.40 crore in 2010-11 from ₹ 10.51 crore in 2006-07 in respect of Revenue account while the trend of high savings was persistent in respect of Capital account during the period. The savings during the year 2010-11 in this grant was more than 50 *per cent* of the total provision (₹ 338.18 crore).
- The savings in Tribal Welfare Department (Grant No. 19) under capital (voted) section however, declined from ₹ 305.80 crore in 2009-10 to ₹ 263.69 crore under capital account in 2010-11.
- In other three grants *viz* Public Works (Water Resources) (Grant No. 15), Agriculture (Grant No. 27) and Planning and Co-ordination (Grant No. 34) there were savings of 74 *per cent*, 68 *per cent* and 98 *per cent* respectively over the total provision in 2010-11.

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 ₹ 103.12 crore was incurred in 20 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 – 2.2**.

There were 13 cases under seven grants/ appropriations, where expenditure of more than rupees one crore in each case **(Appendix – 2.2)**, was incurred without making any provision during the year out of which in three cases amount involved was more than ₹ 10 crore, as detailed in **Table 2.3**.

Table 2.3: Expenditure incurred without provision during 2010-11

(Rupees in crore)

Number and Name of Grants/ Appropriations	Head of Account	Head of Service	Amount of expenditure without provision	Reasons/Remarks
14 – Power Department	(i) 2801	Power		Reasons for expenditure without budget provision were not intimated by the Department (September 2011).
	80	General		
	190	Assistance to Public Sector and Other Undertakings		
	23	Co-operations/ PSUs/ Boards		
	12	Tripura State Electricity Corporation Limited (Non-Plan)	19.76	
	(ii) 4801	Capital Outlay on Power Projects		Reasons for expenditure without budget provision were not intimated by the Department (September 2011).
	05	Transmission and Distribution		
	190	Investment on Public Sector and Other Undertakings		
	75	Special Plan Assistance (SPA)		
	01	Special Plan Assistance (SPA) (Plan)	19.98	
19 – Tribal Welfare Department	(i) 4801	Capital Outlay on Power Projects		
	05	Transmission and Distribution		
	190	Investment on Public Sector and Other Undertakings		
	75	Special Plan Assistance (SPA)		
	01	Special Plan Assistance (SPA) (Plan)	11.91	

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 has 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 ₹ 1310.53 crore for the years 2000-10 had not been furnished (September 2011) by the State Government though called for (June 2011). 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

(Rupees in crore)

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
		Total	**1310.53**	

2.3.5 Excess Expenditure

In 13 cases, expenditure aggregating ₹ 20.62 crore exceeded the approved provision that occurred in 11 grants / appropriations during the year 2010-11 which are required to be regularised by the State Legislature under Article 205 of the Constitution. Details are given in **Appendix 2.3**. The maximum excess expenditure occurred in the grants / heads are detailed in **Table 2.5** below:

Table 2.5: List of Grants indicating Excess expenditure 7 *per cent* to 125 *per cent* over the total provision during 2010-11

(Rupees in crore)

Sl. No.	Number and name of grant	Total provision	Total expenditure	Amount of excess expenditure	Percentage of excess expenditure to total provision
Revenue-charged					
1.	13 – Public Works (Roads and Bridges) Department	29.90	31.91	2.01	7%
Capital-voted					
2.	14 – Power Department	50.55	54.84	4.29	8%
3.	41 – Education (Social) Department	41.48	45.75	4.27	10%
4.	56 – Information and Technology Department	3.42	7.70	4.28	125%
	Total:	125.35	140.20	14.85	

The above table shows that out of total excess expenditure of ₹ 20.62 crore, ₹ 14.85 crore (72 *per cent*) occurred in three grants and one appropriation and it ranged between 7 and 125 *per cent*. 125 *per cent* excess expenditure was observed in one grant, which was incurred on other Administrative Services by the Information Technology Department.

2.3.6 Unnecessary/Excessive/Inadequate supplementary provision

Supplementary provision aggregating ₹ 416.79 crore obtained in 21 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 2.4**. In 4 cases, supplementary provision of ₹ 64.93 crore proved insufficient, by more than rupees one crore in each case, leaving an aggregate excess expenditure of ₹ 14.06 crore over the supplementary provision **(Appendix 2.5).** In 7 cases, supplementary provision of ₹ 99.09 crore was obtained against actual requirement of ₹ 54.88 crore, resulting in excess supplementary provision as well as savings of ₹ 44.21 crore in these cases, as detailed in **Appendix 2.6**.

2.3.7 Excessive/unnecessary re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Injudicious re-appropriation proved excessive or insufficient and resulted in savings/excess of over rupees one crore in each sub-head of 23 grants/appropriations as detailed in **Appendix 2.7**.

In 19 out of 159 Sub-heads of 10 grants/appropriations **(Appendix 2.7)**, savings/ excess of more than ₹ 10 crore in each case, occurred due to injudicious, insufficient or excessive re-appropriation of funds during the year 2010-11. 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 the additional expenditure and the savings should be explained in the re-appropriation statement 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 a total of 817 cases, re-appropriation was done in 608 cases (74 *per cent*) stating the reasons for additional expenditure and savings with vague expressions such as 'based on actual requirement' etc.

2.3.9 Substantial surrenders

Substantial surrenders (the cases where more than 50 *per cent* of total savings) were not made in respect of 21 grants/appropriations. Out of the total provision of ₹ 1663.67 crore in these 21 cases, ₹ 541.47 crore (33 *per cent*) of total provision was available for surrender. Of this, only ₹ 157.00 crore (29 *per cent* of available savings) was surrendered during the year 2010-11. It is noticeable that only one *per* cent of available savings was surrendered by one grant (Grant No. 52) and two to five *per cent* were surrendered by four grants/ appropriations (e.g. Grant No. 5, 6, 15 and 43). The details of such cases are given in **Appendix 2.8**. Reasons for not surrendering the balance amount of ₹ 384.47 crore were not stated.

2.3.10 Surrender in excess of actual saving

In 10 cases, the amounts surrendered were in excess of actual savings which indicated inadequate budgetary control in these departments. As against savings of ₹ 170.05 crore, the surrendered amount was ₹ 193.69 crore resulting in excess surrender of ₹ 23.64 crore. Details are given in **Appendix 2.9**. In 4 out of 10 cases, the amount of excess surrender was above rupees one to five crore while in one case it was above ₹ 10 crore.

2.3.11 Anticipated savings not surrendered

As per Financial Rules, the spending departments 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 2010-11, there were 16 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 ₹ 97.65 crore **(Appendix 2.10).** Out of 16, in 9 cases the savings were more than rupees one crore while in two cases, there were savings of more than ten crore. The departments involved are (i) Public Works (Roads and Bridges) (₹ 64.74 crore) and (ii) Information, Cultural Affairs and Tourism (₹ 12.30 crore).

Besides, in five grants, there was no anticipated savings and even the expenditure was in excess of the provision. Though there were no savings, the spending departments (**Appendix 2.11**) surrendered an amount of ₹ 47.83 crore during 2010-11, 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 rather than spend 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 13 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 2.12**). In Capital Section of three grants more than 50 *per cent* expenditure was incurred during March 2011 with excess over the provision.

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 1-4-2010, there were 13,264 Nos of Unadjusted AC Bills involving ₹ 113.45 crore drawn by various departments/ DDOs upto 31-3-2010. Out of this, only 6,070 Bills amounting to ₹ 50.69 crore were settled. In 2010-11, 15,593 AC bills amounting to ₹ 84.98 crore were drawn with the total unadjusted AC bills as on 31-03-2011 standing at 22,787 bills involving ₹ 147.74 crore. One of the major reasons for drawing AC bills was to avoid lapsing of budget.

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 31-03-2011

(Rupees in crore)

Year	AC Bills outstanding as on 31 March 2010		Outstanding AC Bills as on 31 March 2011	
	No. of Bills	Amount	No. of Bills	Amount
Upto 2008-09	1132	38.48	498	15.58
2009-10	12,132	74.97	6,696	47.18
2010-11	-	-	15,593	84.98
Total :	**13,264**	**113.45**	**22,787**	**147.74**

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

Department-wise breakup of outstanding AC Bills involving ₹ 147.74 crore drawn upto the year 2010-11 are given in **Appendix – 2.13**. Year-wise position of substantial amounts drawn on AC Bills by the departments and remained un-adjusted as on 31 March 2011 are given below:

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

(Rupees in crore)

Sl. No.	Name of Department	Year	No. of AC Bills	Amount of AC Bills as on 31 March 2011
1.	Tribal Welfare Department	2008-09	173	8.09
		2009-10	1792	11.14
		2010-11	4186	25.03
2.	Welfare of SC, OBC and Minorities Department	2008-09	52	2.62
		2009-10	1038	6.34
		2010-11	1977	10.50
3.	Education (Social) Department	2009-10	277	1.46
		2010-11	3730	16.24
4.	Revenue Department	2008-09	253	4.71
		2009-10	1096	8.43
		2010-11	2021	3.93
5.	Home (Police) Department	2009-10	288	6.37
		2010-11	349	5.56
6.	Education (School) Department	2009-10	680	3.37
		2010-11	1963	10.00

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 Lapsed Deposit

As per Treasury Rule 635, at the close of March every year, all deposits on balances in excess of rupees twenty five unclaimed for more than three complete accounting years, shall be credited to the Government under Consolidated Fund.

Out of 11 treasuries/ sub-treasuries in the State, it was found from the records of two treasuries (Treasury No. I and Treasury No. II, Agartala) that an amount of ₹ 0.70 crore (Treasury No. I: ₹ 0.42 crore and Treasury No. II: ₹ 0.28 crore) was credited to the Government accounts during the year 2010-11 as lapsed deposit under Major Head – 8443 pertaining to the year 2007-08 in compliance with the rules. No information has been furnished by the other treasuries in the State.

2.6 Outcome of the Review of Selected Grants

2.6.1 Introduction

A review of Grant No. 20 –Welfare of Scheduled Castes Department was conducted in June 2011 in the Directorate of Welfare for SCs and OBCs mainly to assess the efficiency in the process of budgeting and consequent control of expenditure for both Revenue and Capital heads during the year 2010-11.

In 1982, the Department for Welfare of SCs and OBCs was created from erstwhile Joint Department for Welfare of SCs and STs. In 1999, the State Government created a separate Directorate for Welfare of Religious Minorities for implementation of the Schemes through this Directorate for the Minorities and the Department for Welfare of SCs and OBCs was renamed as the Department for Welfare of SCs, OBCs and Minorities.

At present, under this Department, there are two Directorates *viz,* the Directorate of Welfare for SCs and OBCs and the Directorate of Welfare for Religious Minorities. The Special Secretary, the Controlling Officer of the Department for Welfare of SCs and OBCs, assisted by the Director is responsible for the implementation of sectors *viz,* Educational Development and Economic Development for Welfare of SCs and OBCs under State Plan as well as Centrally Sponsored Schemes.

The Department of Welfare for SCs, OBCs and Minorities aims mainly at implementation of educational and economical development programmes in the State in the shape of financial assistance.

2.6.2 Budget and Expenditure

The budget provision and actual expenditure under Grant No. 20 during 2010-11 is given below:

Table No. 2.8: Summarised position of budget provision and actual expenditure

(Rupees in crore)

Nature of expenditure	Budget Provision					Actual Expenditure*			Savings (-)/ Excess (+)
	Original		Supplementary		Total	Non-plan	Plan	Total	
	Plan	Non-plan	Plan	Non-plan					
Revenue	140.51	6.95	30.36	-	177.82	2.66	103.74	106.40	(-) 71.42
Capital	306.00	0.07	32.18	-	338.25	-	168.26	168.26	(-) 169.99
Grand total:	**446.51**	**7.02**	**62.54**	**-**	**516.07**	**2.66**	**272.00**	**274.66**	**(-) 241.41**

***Source: Appropriation Accounts 2010-11.**

During 2010-11, the actual expenditure was ₹ 274.66 crore against the budget provision of ₹ 516.07 crore, resulting in an overall savings of ₹ 241.41 crore which was required to be surrendered by the Department. The actual expenditure was far below both the original budget provision of ₹ 453.53 crore and Revised Estimate of ₹ 368.83 crore.

Besides, as per the Appropriation Accounts of the State it was noticed that during the last five year period from 2006-07 to 2010-11 there were savings in every financial year in Grant No. 20 out of which a major part of the savings were not surrendered, as detailed below:

Table No. 2.9: Summarised position of budget provision and actual expenditure during 2006-11

(Rupees in crore)

Year	Original grant	Supplementary grant	Total	Actual expenditure	Savings	Amount not surrendered
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*
2006-07	174.28	48.33	222.61	116.82	105.79	58.29
2007-08	221.39	57.57	278.96	174.01	104.95	56.64
2008-09	366.65	71.98	438.63	282.32	156.31	91.58
2009-10	366.63	179.58	546.21	313.37	232.84	166.15
2010-11	453.53	62.54	516.07	274.66	241.41	26.19

According to the budget documents issued by the Finance Department for the year 2010-11 and the information furnished by the Directorate of Welfare for SCs and OBCs, it was seen that the total budget allocation of funds for Grant No. 20 were booked against 33 Development Departments (including Directorate of Welfare for SCs and OBCs) for implementation of various schemes for development of the SCs, OBCs and Minority population in the State. The allocation of funds and expenditure thereagainst in respect of 33 Development Departments (under Scheduled Castes Sub-Plan) are shown in **Appendix – 2.14**.

2.6.3 Allocation of funds under SCSP

Scrutiny (June 2011) of records of the Directorate for Welfare of SCs and OBCs revealed that out of total budgeted amount of ₹ 516.07 crore under grant No. 20, ₹ 31.10 crore (6.03 *per cent*) was allocated against the Directorate of Welfare for SC, OBC and the Directorate of Religious Minorities during the year 2010-11. Rest of the funds were allocated against 32 Development Departments in SC Sub-plan under Grant No. 20. The Finance Department released funds under SCSP directly to the Development Departments concerned. Thus, there was no direct control and monitoring by the Directorate for SCs and OBCs regarding utilisation of funds inspite of the fact that the funds were earmarked against Grant No. 20 of SC Welfare Department for implementation of various schemes for development of the SCs, OBCs and Minority people in the State.

As the funds were not routed through the SC Welfare Department, the Department was not aware of the allocation of funds as well as the expenditure during the course of the year and only collects the expenditure figures at the end of each year from other Development Departments in respect of implementation of the schemes under SCSP funds.

2.6.4 Budget and expenditure in the Directorates during 2010-11

The budget and expenditure during 2010-11 of the Directorate of Welfare for SCs and OBCs are given below:

Table 2.10: Summarised position of budget and expenditure of SC and OBC Welfare Directorate

(Rupees in crore)

Budget provision (RE)				Actual expenditure			Savings
Plan	Non-plan	CSS	Total	Plan	Non-plan	Total	
10.35	3.17	17.58	31.10	17.69	5.42	23.11	7.99

An analysis of the budget and expenditure of the Directorate of SC and OBC Welfare under Grant No. 20 for the year 2010-11 revealed that out of total budget of ₹ 31.10 crore (Revised Estimate), ₹ 25.57 crore was released by the Finance Department against which an expenditure of ₹ 23.11 crore was exhibited to have been incurred during the year resulting in an unspent balance of ₹ 7.99 crore at the end of March 2011 against the Revised Estimates for the year 2010-11.

Out of total expenditure of ₹ 23.11 crore, salary and non-salary expenditure in the Directorate of SC and OBC Welfare during 2010-11 was ₹ 3.20 crore (Plan: ₹ 0.58 crore and Non-plan: ₹ 2.62 crore) and ₹ 19.91 crore (Plan including CSS: ₹ 17.11 crore and Non-plan: ₹ 2.80 crore) respectively.

Non-salary expenditure was mainly on payment of stipend and scholarship to students belonging to SC, OBC and Religious Minority communities studying inside and outside the State which amounted to ₹ 10.75 crore while ₹ 0.07 crore was towards payment of interest during 2010-11 on loans from HUDCO.

2.6.5 Unutilised SPA fund

The Finance Department released ₹ 3.17 crore (26 March 2011) as Special Plan Assistance to the Directorate of SC and OBC Welfare under Grant No. 20, which was not reflected either in the Department's budget documents or in the respective head of account. The fund was lying unutilised till the end of March 2011.

On this being pointed out, the Director, SC and OBC Welfare, accepted the fact and stated that as the fund was released at the fag end of the 2010-11, it was not possible to utilise the fund during the year. The Department had, however, placed the fund to the Public Works Department (Roads & Buildings) after obtaining revalidation from the Finance Department on 30 May 2011 for execution of the construction works for workers engaged in unclean occupations.

It was also stated that since the fund was released by the FD under demand No. 20 after finalisation of Revised Estimates 2010-11 and Budget Estimate 2011-12, such head of account was not incorporated in the budget documents. However, it would be incorporated in the RE of 2011-12.

2.6.6 Short release/ non-release of funds towards payments of stipend/ scholarship to SC and OBC students

Scrutiny (June 2011) of records of the Directorate of Welfare for SC and OBC revealed that during the year 2010-11, the Educational Institutions (i.e. Directorate of School Education and Directorate of Higher Education) placed the requirement of funds of ₹ 10.87 crore (DSE: ₹ 9.41 crore; DHE: ₹ 1.46 crore) alongwith the back log of 2009-10 for payment of pre-matric and post-matric scholarship to the SC and OBC students. The Finance Department released a total sum of ₹ 16.09 crore for payment of pre-matric and post-matric scholarship to the SC and

OBC students. The Directorate thereafter released funds to the educational institutions amounting to ₹ 7.89 crore (DSE: ₹ 7.36 crore; DHE: ₹ 0.53 crore) against their requirement of ₹ 10.87 crore and also released ₹ 7.07 crore directly to various schools, colleges and to the students who were pursuing higher studies outside and inside the State, leaving behind ₹ 1.13 crore as unspent balance. If the Directorate, SC Welfare Department had placed the balance ₹ 1.13 crore in addition to what had been released (₹ 7.89 crore) to the DSE and DHE against their actual demand of ₹ 10.87 crore, their requirement could have been met to a greater extent. Thus, due to short release of fund amounting to ₹ 2.98 crore (₹10.87 crore - ₹ 7.89 crore), the students were deprived of the benefits of stipend/ scholarship due to them.

2.6.7 Short receipt of funds in DSE for pre-matric scholarship

During 2010-11, the Directorate of Welfare for SC and OBC placed funds of ₹ 7.36 crore to the Director of School Education (DSE) against the latter's requirement of ₹ 9.41crore for payment of stipend/ scholarship to the SC and OBC students. The Directorate of Welfare for SC and OBC had also released ₹ 1.30 crore to the DSE towards payment of pre-matric scholarship to the children of those who are engaged in unclean occupation though there was no such demand from DSE. Further, out of ₹ 1.30 crore, the DSE only acknowledged receipt of ₹ 1.09 crore and ignored ₹ 0.21 crore.

The Directorate of Welfare for SC and OBC had, therefore, erred in releasing ₹ 1.30 crore for the purpose of payment of pre-matric scholarship to the children engaged in unclean occupation without any demand. This led to the funds lying unused, while actual communicated demand for ₹ 9.41 crore was not met in full.

2.7 Conclusion and Recommendation

There was an overall saving of ₹ 1,758.80 crore and excess expenditure of ₹ 20.62 crore against 56 grants/appropriations during 2010-11. The excess expenditure of ₹ 1,310.53 crore up to 2009-10 increased to ₹ 1,331.15 crore in 2010-11. 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 3 grants/appropriations, more than 50 *per cent* of the total expenditure during the year was incurred in the last month of the financial year. 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 Department should follow more reliable mechanism 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 the State 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 of various financial rules, procedures and directives during the current year.

3.1 Utilisation Certificates

Rule 151 (1) of General Financial Rules provides that Utilisation Certificates (UCs) should be obtained by the departmental officers from the grantees and after verification, these should be forwarded to the Accountant General (Accounts and Entitlement) within 18 months from the date of their sanction unless specified otherwise in respect of grants provided for specific purposes.

The State Government paid ₹ 679.90 crore as grant-in-aid to three categories of Institutions as shown in the table below during last three years i.e. from 2008-09 to 2010-11 for creation of capital assets, of which, ₹ 259.80 crore was paid during 2010-11. The Utilisation Certificates for the amount were required to be obtained within the prescribed period. As of August 2011, UCs amounting to ₹ 420.10 crore were submitted leaving behind ₹ 259.80 crore outstanding, which pertained to 2010-11.

The Institution-wise break-up of the amounts of grants paid and outstanding position of Utilisation Certificates as of August 2011 are given below:

Table 3.1: Department-wise arrears of Utilisation Certificates

(Rupees in crore)

Sl. No.	Category of Grantee Institution to whom grants-in-aid were given	Year	Amount of Grants paid	Utilisation Certificates outstanding as of 31-8-2011
1.	Panchayati Raj Institutions	2008-09	60.00	Nil
		2009-10	27.57	Nil
		2010-11	29.93	29.93
2.	Urban Local Bodies	2008-09	59.23	Nil
		2009-10	78.52	Nil
		2010-11	99.27	99.27
3.	Autonomous Bodies	2008-09	77.50	Nil
		2009-10	117.28	Nil
		2010-11	130.60	130.60
Total :			**679.90**	**259.80**

Besides, the Government paid a substantial amount as grants-in-aid to various educational institutions for their development, the Utilisation Certificates for which were also required

to be submitted by them under the rule. The UCs (250) for ₹ 0.27 crore pertaining to the year 2009-10 were awaited as on 31 August 2011.

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 2010-11 had not been received as on 30 September 2011 by the Accountant General (Audit). The details of these accounts are given in **Appendix 3.1** 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	7
2.	1 – 3	8
3.	3 – 5	8
4.	5 – 7	3
5.	7 – 9	1
6.	9 & above	12

Out of 39 Autonomous Bodies/ Authorities, Accounts for 27 bodies were outstanding for upto 9 years and annual accounts of 12 bodies were outstanding for more than 9 years. Out of 39 Grantee Bodies/ Authorities, 19 bodies did not furnish the information about the amounts of grants received during the year 2010-11 though called for (March 2011).

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 3.2**. 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
1.	Tripura Board of Secondary Education	1998-99 to 2001-02	26.4.2010	Not yet placed	More than one year
2.	Tripura Housing and Construction Board	1990-91 to 1992-93	3.7.2007	Not yet placed	More than four years
		1993-94 to 1996-97	3.6.2009	-do-	More than two years
		1997-98 to 2001-02	23.2.2011	-do-	-
3.	Tripura Khadi and Village Industries Board	1991-92 to 1996-97	21.6.2006	16-06-2010	More than four years
		1997-98 to 2002-03	18.12.2009	01-11-2010	One year
4	Tripura State Legal Service Authority	2005-06 and 2006-07	8.4.2008	26-11-2008	Seven months
5.	Tripura Tribal Areas Autonomous District Council	1992-93 to 2004-05	31.8.2008	Placed in the Council on 17.8.2009	One year
		2005-06 and 2006-07	4.9.2010	26-08-2011	-do-

Table 3.3 shows that 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 over two to four years from the date of issue while the SAR in respect of Tripura Khadi and Village Industries Board for the period 1991-92 to 1996-97 had been placed in the Legislature after four years from the date of issue. As per information furnished by the authority (October 2011), the SARs in respect of Tripura State Legal Service Authority pertaining to the period 2005-06 and 2006-07 were placed in the State Legislature on 26-11-2008. 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, loss, defalcation, etc.

As reported (September 2011), there was a misappropriation case, involving ₹ 0.22 lakh relating to the BDO, Killa. Another case of misappropriation involving ₹ 21.45 lakh relating to Sub-Registrar, Udaipur and six cases of loss involving ₹ 4.70 lakh, were pointed out in audit and reported to the Government/Departments through Inspection Reports during the year 2010-11 for necessary action. Their replies had not been received as on 30 September 2011.

The cases of misappropriation should be investigated forthwith to bring the defaulters to book which in turn would also have a deterrent effect on the system.

3.5 Reconciliation of Receipts and expenditure

As per the General Financial Rule, all the Controlling Officers are 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 2010-11, all the 56 Controlling Officers of the State reconciled their receipts and expenditure amounting to ₹ 5,168.69 crore and ₹ 5,624.46 crore respectively.

3.6 Book adjustment

The accounts of the Government represent the actual cash receipts and disbursements during the accounts period except some book adjustments. The Assets are valued at historical cost and Government investment is shown at historical cost. Physical Assets are not depreciated or amortized. The losses of physical assets at the end of its life is also not assessed or recognised. Certain transactions are in the nature of book adjustments and do not represent actual cash transaction. During the year 2010-11, a significant adjustment included payment / accrual of interest on deposits of individual subscribers under the General Provident Fund head. This was ₹ 147.09 crore in 2010-11 as against ₹ 131.62 crore in 2009-10.

3.7 Suspense balances

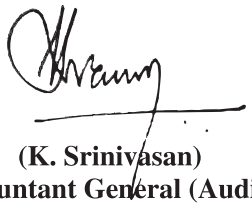
The balances under suspense and Remittances Heads as reflected in the Government Accounts are on net basis by aggregating the outstanding debit and credit balances under various heads.

At the end of 31 March 2011, there was a net debit balance of ₹ 66.61 crore in suspense heads against the net debit balance of ₹ 17.79 crore at the end of 31 March 2010. The major contributing factor for the increase in net debit balance was the cash settlement suspense account (Debit: ₹ 78.46 crore) during the year 2010-11 against ₹ 30.67 crore in 2009-10.

3.8 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 2010-11 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 disclosed non-compliance of 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. Besides, cases of misappropriation and losses indicated inadequacy of controls in the departments. There is a need to ensure that the audit reports of the Autonomous Bodies are placed in the legislature on time.



(K. Srinivasan)
Accountant General (Audit),
Tripura, Agartala

Agartala
The

Countersigned



(Vinod Rai)
Comptroller and Auditor General of India

New Delhi
The

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:

VOLUME 1	
Statement 1	Statement of Financial Position
Statement 2	Statement of Receipts and Disbursements
Statement 3	Statement of Receipts (Consolidated Fund)
Statement 4	Statement of Expenditure (Consolidated Fund) By Function and Nature Notes to Accounts Appendix I: Cash Flow Statement
VOLUME 2 *PART I*	
Statement 5	Statement of Progressive Capital expenditure
Statement 6	Statement of Borrowings and other Liabilities
Statement 7	Statement of Loans and Advances given by the Government
Statement 8	Statement of Grants-in-aid given by the Government
Statement 9	Statement of Guarantees given by the Government
Statement 10	Statement of Voted and Charged Expenditure
PART II	
Statement 11	Detailed Statement of Revenue and Capital Receipts by minor heads
Statement 12	Detailed Statement of Revenue Expenditure by minor heads
Statement 13	Detailed Statement of Capital Expenditure by minor heads
Statement 14	Detailed Statement of Investments of the Government
Statement 15	Detailed Statement of Borrowings and other Liabilities
Statement 16	Detailed Statement on Loans and Advances given by the Government
Statement 17	Detailed Statement on Sources and Application of funds for expenditure (other than revenue account to end of 2009-10)
Statement 18	Detailed Statement on Contingency Fund and other Public Account transactions
Statement 19	Detailed Statement on Investments of earmarked funds
Part III: Appendices	
II	Comparative Expenditure on Salary
III	Comparative Expenditure on Subsidy
IV	Grants-in-aid (Scheme wise and Institution wise)
V	Externally Aided Projects
VI	Plan Scheme expenditure (Central and State Plan Schemes)
VII	Direct transfer of funds to implementing agencies
VIII	Summary of Balances
IX	Financial results of Irrigation Schemes
X	Incomplete Works
XI	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) *minus* 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 *per cent* 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 *minus* plan grants and non-plan revenue expenditure excluding debits under 2048 – Appropriation for reduction or avoidance of debt.
Compound Annual Growth Rate (CAGR)	The compound annual growth rate is calculated by taking the n^{th} root of the total percentage growth rate, where n is the number of years in the period being considered. CAGR = [Ending Value/Beginning Value]$^{(1/no.\ of\ years)}$-1

APPENDIX 1.1
Part D

Growth and Composition of GSDP

GSDP, a major fiscal indicator is considered to be a key factor for assessing the performance of the State's economy. It is prepared based on income generating approach that measures gross income generated by factors of production physically located within the geographical boundaries of the State and also represents the volume of goods and services produced within the State. During 2010-11, the GSDP on current prices with base year 2004-05 for the State of Tripura was ₹ 16,327.89 crore. The table below shows the trend of growth of GSDP for the last five years.

GSDP and the rate of growth during 2006-11

	2006-07	**2007-08**	**2008-09**	**2009-10**	**2010-11**
GSDP	10,914.23	11,797.07	13,104.47 (A)	14,604.28 (A)	16,327.89 (Q)
Rate of Growth	11.07	8.09	11.08	11.44	11.80

(P) – Provisional, (A) – Advance Estimates, (Q) – Quick Estimate

Source: Directorate of Statistics.

It is evident from the table above that GSDP (₹ 16,327.89 crore) for 2010-11 had increased by only ₹ 1723.61 crore (11.80 *per cent*) over previous year's ₹ 14,604.28 crore (11.44 *per cent*). Tripura could attempt for further improvement in its growth rate by intensifying concrete income generating activities.

APPENDIX 1.1
Part E

State Profile

Sl. No.		Particulars	Figures	
1.		Area	10,491.69 sq km	
2.		Population	**2001 census**	**2011 census**
			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) 2010-11		₹ 16327.89 crore	
9.	GSDP CAGR (2001-02 to 2010-11)		11.74 *per cent*	
10.	Per capita income of the State		₹ 44,129	
11.	Per capita GSDP CAGR (2001-02 to 2010-11)		9.01 *per cent*	
B. Financial Data				
Sl. No.		**Particulars**	**2001-11**	
1.	CAGR *(in per cent)*		**Tripura**	
	a.	of Revenue Receipts	11.96	
	b.	of Own Tax Revenue	16.39	
	c.	of Non Tax Revenue	3.39	
	d.	of Total Expenditure	9.42	
	e.	of Capital Expenditure	6.76	
	f.	of Revenue Expenditure on Education	8.06	
	g.	of Revenue Expenditure on Health	10.13	
	h.	of Salary and Wages	10.76	
	i.	of Pension	15.72	

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 2009-10, Infant Mortality Rate – SRS Bulletin (October 2009), 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.

APPENDIX 1.2

Abstract of Receipts and Disbursements for the year 2010-11

(Reference: Paragraph 1.1)

(Rupees in crore)

Receipts				Disbursements					
2009-10		2010-11		2009-10		2010-11			
						Non-Plan	Plan	Total	
	Section-A : Revenue								
4,401.35	**I. Revenue Receipts**		**5,168.60**	**4,213.79**	**I. Revenue Expenditure**	**3,479.71**	**879.77**	**4,359.48**	**4,359.48**
527.01	-Tax Revenue	622.34		**1,855.52**	**General Services**	**1,906.89**	**5.29**	**1,912.18**	
125.40	-Non-Tax Revenue	131.79		**1,560.74**	**Social Services**	**994.19**	**673.14**	**1,667.33**	
706.34	-State's Share of Union Taxes	1,122.36		814.52	-Education, Sports, Art and Culture	777.02	78.37	855.39	
1289.09	-Non-Plan Grants	1,195.43		206.81	-Health and Family Welfare	112.12	90.73	202.85	
1377.64	-Grants for State/Union Territory Plan Schemes	1,745.48		77.48	-Water Supply, Sanitation, Housing and Urban Development	30.85	85.89	116.74	
32.56	-Grants for Central Plan Schemes	29.29		18.40	-Information and Broadcasting	9.56	9.00	18.56	
				178.76	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	18.43	143.84	162.27	
266.26	-Grants for Centrally Sponsored Plan Schemes	279.81							
77.05	-Grants for Special Plan Schemes (NEC)	42.10		13.90	-Labour and Labour Welfare	9.46	3.97	13.43	
				249.31	-Social Welfare and Nutrition	35.46	261.34	296.80	
				1.56	-Others	1.29	-	1.29	
				701.91	**Economic Services**	**477.21**	**201.34**	**678.55**	
				326.83	-Agriculture and Allied Activities	195.13	135.24	330.37	
				120.51	-Rural Development	54.94	39.62	94.56	
				2.50	-Special Areas Programme (NEC)	-	1.32	1.32	
				23.66	-Irrigation and Flood Control	45.53	0.34	45.87	
				29.71	-Energy	21.34	0.24	21.58	
				37.36	-Industry and Minerals	19.37	17.78	37.15	
				123.23	-Transport	105.62	0.22	105.84	
				15.81	Communication	16.61	-	16.61	
				4.39	-Science, Technology and Environment	0.92	1.87	2.79	
				17.91	-General Economic Services	17.73	4.72	22.45	

APPENDIX 1.2 (Contd.)
Abstract of Receipts and Disbursements for the year 2010-11
(Reference: Paragraph 1.1)

(Rupees in crore)

Receipts				Disbursements					
2009-10		2010-11		2009-10		2010-11			
						Non-Plan	Plan	Total	
				95.62	Grants-in-aid and contributions	101.42	-	**101.42**	
-	**II. Revenue deficit carried over to Section-B**			**187.56**	II. Revenue surplus carried over to Section-B	-	-	-	**809.12**
4401.35	**Total : Section A**		**5,168.60**	**4213.79**	Total				**5,168.60**
	Section-B : Others								
899.96	**III. Opening cash balance including permanent advance and cash balance investment**		**485.36**	**-**	**III. Opening overdraft from Reserve Bank of India**	**-**	**-**	**-**	
-	IV. **Miscellaneous capital receipts**		**-**	**1332.22**	**IV. Capital Outlay**	**51.63**	**1,006.70**	**1,058.33**	**1,058.33**
				213.87	**General Services**	**16.84**	**109.53**	**126.37**	
				446.42	**Social Services**	**15.42**	**332.97**	**348.39**	
3.51	**V. Recoveries of loans and advances**		**2.80**	117.92	-Education, Sports, Art and Culture	-	111.95	111.95	
3.22	From Government servants	2.61		68.20	-Health and Family Welfare	0.47	45.12	45.59	
0.29	From others	0.19		169.51	-Water Supply and Sanitation	-	98.99	98.99	
187.56	**VI. Revenue surplus brought down**		**809.12**						
493.81	**VII. Public debt receipts**		**555.91**	40.00	-Housing and Urban Development	-	12.25	12.25	
490.52	Internal debt other than Ways and Means	552.55		46.20	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	14.95	15.39	30.34	
-	Net transactions under Ways and Means Advances including Overdraft			3.50	Information and Broadcasting	-	3.06	3.06	
3.29	Loans and advances from GOI	3.36		0.09	-Social Welfare and Nutrition	-	45.88	45.88	
				1.00	-Others	-	0.33	0.33	
2293.48	**VIII. Public Account receipts**		**1859.71**	**671.93**	**Economic Services**	**19.37**	**564.20**	**583.57**	
620.53	Small savings and provident funds etc.	609.27		86.70	-Agriculture and Allied Activities	(-) 1.73	109.51	107.78	
16.01	Reserve fund	7.67		31.68	-Rural Development	20.59	11.64	32.23	
19.25	Sinking fund (earmarked fund)	70.71		67.88	-Special Areas Programme	-	55.56	55.56	
258.97	Deposits and Advances	176.83		44.55	-Irrigation and Flood Control	-	50.50	50.50	
180.53	Suspense and Miscellaneous	63.18		76.61	-Energy	-	74.68	74.68	
1198.19	Remittances	932.05		29.15	-Industry and Minerals	-	14.39	14.39	
				323.46	-Transport	-	229.40	229.40	

APPENDIX 1.2 (Concld.)

Abstract of Receipts and Disbursements for the year 2010-11

(Reference: Paragraph 1.1)

(Rupees in crore)

Receipts					Disbursements					
2009-10			2010-11		2009-10		2010-11			
	IX. Closing overdraft from RBI				0.30	-Science, Technology and Environment	-	0.15	0.15	
					11.31	-General Economic Services	0.50	18.37	18.37	
					0.29	-Communication	0.01	-	0.01	
	Section-B : Others									
					17.56	**Loans and Advances Disbursed**	**0.96**			**0.96**
					16.50	**For Power Projects**	-			
					0.63	-To Government Servants	0.13			
					0.43	-To others	0.83			
					-	**Revenue deficit brought down**				
					194.94	**Repayment of Public Debt**				**205.70**
					165.24	-Internal Debt other than Ways and Means Advances	173.77			
					-	-Net transactions under Ways and Means Advances including Overdraft	-			
					28.70	-Repayment of Loans and Advances to Central Government	31.93			
					1849.24	**Public Account Disbursements**				**1608.36**
					321.43	-Small Savings and Provident Funds	-	-	402.31	
					4.52	-Reserve Fund	-	-	8.30	
					177.32	-Deposits and Advances	-	-	119.88	
					122.37	-Suspense	-	-	112.07	
					1223.60	-Remittances	-	-	965.80	
					485.36	**Cash Balance at end**				**839.55**
					(-) 1.13	-Cash in Treasuries			(-) 1.13	
					21.56	-Departmental Cash Balance including permanent advance			5.57	
					293.03	- Investment of earmarked funds	-	-	363.74	
					260.05	-Cash Balance investment			657.41	
					(-) 88.15	-Deposit with Reserve Bank of India			**(-)** 186.04	
3878.32		**Total : Section B :**		**3712.90**	**3878.32**	**Total : Section B :**				**3712.90**

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APPENDIX 1.3

Statement showing the funds transferred by the Government of India to the State Implementing Agencies and the Non-Governmental Organisations during 2010-11 outside the State Budget under various programmes/schemes

(Reference: Paragraph 1.4.2)

(Rupees in lakh)

Sl. No.	Name of Implementing Agency	Name of the scheme	Total fund released by GOI during 2010-11	Funds received by the Implementing Agency during 2010-11		Expenditure incurred by the Agency during 2010-11
				Central Share	State Share	
1.	Tripura Police Computerization Agency	Crime and Criminal Tracking Network System	1,812.58			
2.	Tripura State Pollution Control Board	i) Environment Information Education and Awareness	38.10	38.10		38.10
		ii) Pollution Abatement	13.00	10.00		10.00
		Total:	**51.10**	**48.10**		**48.10**
3.	Tripura AIDS Control Society	National AIDS Control Programme including STD	593.46			
4.	State Health and Family Welfare Society	i) Development of Institutions and Up-gradation of AYUSH	800.00			
		ii) Hospitals and Dispensaries under NRHM	289.54			
		iii) National Rural Health Mission (NRHM) (CSP)	5,360.94			
		iv) NRHM (CS)	24.00			
		Total:	**6,474.48**			
5.	Agartala Government Medical College and G.B. Pant Hospital	i) District Hospitals	729.00			
		ii) Research and Development Department of Bio Technology	43.07			
		Total:	**772.07**			
6.	Panchayati Raj training Institute Tripura	Rastriya Gram Swaraj Yojana	270.00			
7.	Project Directors DRDAs (South, West, North and Dhalai)	i) Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)	38,260.69			
		ii) Rural Housing (IAY)	9,876.51			
		iii) DRDA Administration (RD)	297.46			
		iv) Swarnajayanti Gram Swarozgar Yojana (SGSY)	2,267.00			
		Total:	**50,701.66**			
8.	Rashtriya Madhayamik Shiksha Abhiyan Rajya Mission	Rashtriya Madhayamik Shiksha Abhiyan (RMSA)	2,526.00	11,97.00	106.00	13,03.00
9.	Sarva Shiksha Abhiyan Rajya Mission, Tripura	Sarva Shiksha Abhiyan (SSA)	17,121.48			

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 2010-11 outside the State Budget under various programmes/schemes

(Reference: Paragraph 1.4.2)

(Rupees in lakh)

Sl. No.	Name of Implementing Agency	Name of the scheme	Total fund released by GOI during 2010-11	Funds received by the Implementing Agency during 2010-11		Expenditure incurred by the Agency during 2010-11
				Central Share	State Share	
10.	Tripura Renewal Energy Development Agency (TREDA)	i) Information Publicity and Extension	33.18			
		ii) Off Grid DRPS	91.23			
		iii) Demonstration of Solar Thermal SPV System and other Activities	11.74			
		iv) Renewable Energy for Rural Applications for all Villages	8.35			
		v) Solar Thermal Systems Water Heating	54.44			
		Total:	**198.94**			
11.	Belonia College	i) Research and Development support SERC	0.75			
		ii) North Eastern Council	0.30			
		iii) Information Education and Communications Development of AYUSH	1.49			
		Total:	**2.54**			
12.	Medicinal Plants Board , Tripura	Medicinal plants	111.00			
13.	Tripura State Council for Child Welfare	Deena Dayal Disabled Rehabilitation Scheme SJE	1.19	1.20	0.13	1.33
14.	North Tripura Deaf and Dumb School	Deen Dayal Disabled Rehabilitation Scheme SJE	5.01	5.01		5.01
15.	Indian Red Cross Society, Dhalai	Schemes arising out of the implementation of the person with disabilities SJE	28.11	9.30	51.11	7.70
16.	District Magistrates (West and North)	MPs Local Development Schemes (MPLADs)	600.00			
17.	Udaipur Forest Development Agency	Medicinal Plants	10.00			
18.	Sadar Forest Development Agency	National Bamboo Mission	190.00			
19.	State Forest Development Agency, Tripura	National Afforestation Programme	920.00			
20.	Tripura State Labour Welfare Society	Health Insurance for un-organised sector workers (Rashtriya Swastaya Bima Yojana)	680.98			
21.	Mission Director, Tripura	Tobacco Control	14.84			

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 2010-11 outside the State Budget under various programmes/schemes

(Reference: Paragraph 1.4.2)

(Rupees in lakh)

Sl. No.	Name of Implementing Agency	Name of the scheme	Total fund released by GOI during 2010-11	Funds received by the Implementing Agency during 2010-11		Expenditure incurred by the Agency during 2010-11
				Central Share	State Share	
22.	Tripura Institute of Technology, Agartala	i) Polytechnic for Disabled DHE	8.00			
		ii) Scheme for Human Resource Development FPI	26.79			
		iii) Strengthening of existing Polytechnics	20.00			
		iv) Women Hostel in Polytechnic	20.00			
		v) Community Polytechnics	1.00			
		Total:	**75.79**			
23.	Women's Polytechnic, Amtali, Sekerkote	i) Strengthening of existing Polytechnics	20.00			
		ii) Women Hostel in Polytechnic	20.00			
		Total:	**40.00**			
24.	Tripura Nursing Council, Directorate Health Services	Strengthening of Institutions for Medical Education	11.57			
25.	State Research Centre, Agartala	Support to NGOs Institutions SRCs for Adult Education and skill/ development (Merge Schemes of NGOs JSS)	22.57			
26.	Jan Shiksha Sanhthan, Agartala	Support to NGOs Institutions SRCs for Adult Education and skill/ development (Merge Schemes of NGOs JSS)	22.23			
27.	Tripura State Council for Science and Technology, Agartala	i) State Science and Technology Programme	27.77			
		ii) Science and Technology Programme for Socio Economic Development	5.85			
		iii) Technology Development Programme	4.83			
		Total:	**38.45**	**66.00**	**55.00**	**302.19**
28.	Tripura Science Forum	Science and Technology Programme for Socio Economic Development	2.88			
29.	School of Science, Tripura	Free Coaching and Allied Scheme for Minorities	12.53			
30.	NB Institute for Rural Technology	Science and Technology Programme for Socio Economic Development	17.08			
31.	Jan Kalyan Parishad	Science and Technology Programme for Socio Economic Development	1.35			
32.	St. Vincent Welfare Society	Science and Technology Programme for Socio Economic Development	0.43			
33.	Bahujana Hitya Education Trust, Sabroom, South Tripura	i) Buddhist and Tibetan Studies	16.51			
		ii) Grants-in-aid to NGOs for STs including Coaching and Allied Schemes and for exemplary services	31.64			
		Total:	**48.15**			

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 2010-11 outside the State Budget under various programmes/schemes

(Reference: Paragraph 1.4.2)

(Rupees in lakh)

Sl. No.	Name of Implementing Agency	Name of the scheme	Total fund released by GOI during 2010-11	Funds received by the Implementing Agency during 2010-11		Expenditure incurred by the Agency during 2010-11
				Central Share	State Share	
34.	Tripura Adibashi Mahila Samity	Grants-in-aid to NGOs for STs including Coaching and Allied Schemes and for exemplary services	17.09			
35.	Ashray	Scheme for Quality Assurance Codex Standards Research and Development and other Promotional Activities	1.50			
36.	Minority Development Organisations, South Ramnagar	i) Assistance to Panchayati Raj Institutions Voluntary Organisations Self Help Groups for Programmes related to Aged SJE	8.06			
		ii) Panchayati Raj Institutions Voluntary Organisations Self Help Groups for Programmes related to Aged SJE	8.06			
		Total:	**16.12**			
37.	Abalamban	i) Assistance to Panchayati Raj Institutions Voluntary Organisations Self Help Groups for Programmes related to Aged SJE	5.68			
		ii) GIA to Research Training, Information and Miscellaneous SJE	3.11			
		iii) Panchayati Raj Institutions Voluntary Organisations Self Help Groups for Programmes related to Aged SJE	5.68			
		Total:	**14.47**			
38.	Jibandhara State Water and Sanitation Mission, Tripura	Central Rural Sanitation Programme	925.14			
39.	Tripura Tourism Development Corporation Limited	Product/ Infrastructure Development for Destination and Circuits	2,517.79	2,522.62		6.08
40.	Tripura Industrial Development Corporation Limited	Scheme for Infrastructure Development FPI	100.00			
41.	Society for Entrepreneurship Development	Skill Development Initiative	33.80			
42.	Tripura Sports Council	Panchayat Yuva Krida and Khel Abhiyan (PYKKA)	77.60			
43.	SWSM, Tripura, Agartala	National Rural Drinking Water Programme	7,466.17			

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 2010-11 outside the State Budget under various programmes/schemes

(Reference: Paragraph 1.4.2)

(Rupees in lakh)

Sl. No.	Name of Implementing Agency	Name of the scheme	Total fund released by GOI during 2010-11	Funds received by the Implementing Agency during 2010-11		Expenditure incurred by the Agency during 2010-11
				Central Share	State Share	
44.	Tripura Live-stock Development Agency	National Project for Cattle and Buffalo Breeding	237.76			
45.	Small Farmer Agri-Business Consortium	National Mission on Micro Irrigation	50.00			
46.	Directorate of Handloom, Handicrafts and Sericulture	Marketing and Exporting Promotion Scheme	44.00			
47.	Human Welfare Council, Tripura	i) Human Resource Development (HRD)	3.60			
		ii) Baba Saheb Ambedkar Hasta Shilpa Vikas Yojana	3.81			
		iii) Design and Technical Development	0.67			
		Total:	**8.08**			
48.	State Level Nodal Agency, Tripura	Integrated Water Shed Management Programme (IWMP)	815.55			
49.	Tripura State Agriculture Management and Extension Training Institute (T-SAMETI)	Support to State Extension Programme for Extension Reforms	50.00			
50.	Indian Women Development Society (IWDS)	Credit Support Programme	0.99			
51.	Institute of Hotel Management, Catering Technology and Applied Nutrition	Assistance to IHMS, FCIS etc.	400.00			
52.	Tribal Research and Cultural Institute	Research Information and Mass Education, Tribal Festivals and others	6.15			
53.	Women's Welfare Society	i) Baba Saheb Ambedkar Hasta Shilpa Vikas Yojana	1.71			
		ii) Design and Technical Development	2.29			
		Total:	**4.00**			
54.	Women's Craft Society, Tripura	i) Baba Saheb Ambedkar Hasta Shilpa Vikas Yojana	3.43			
		ii) Design and Technical Development	2.46			
		Total:	**5.89**			

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 2010-11 outside the State Budget under various programmes/schemes

(Reference: Paragraph 1.4.2)

(Rupees in lakh)

Sl. No.	Name of Implementing Agency	Name of the scheme	Total fund released by GOI during 2010-11	Funds received by the Implementing Agency during 2010-11		Expenditure incurred by the Agency during 2010-11
				Central Share	State Share	
55.	Women's Development Society	Baba Saheb Ambedkar Hasta Shilpa Vikas Yojana	12.22			
56.	Tripura Women's Welfare Society	Baba Saheb Ambedkar Hasta Shilpa Vikas Yojana	5.41			
57.	Mahila Seva Samity	Baba Saheb Ambedkar Hasta Shilpa Vikas Yojana	2.71			
58.	Nari Kalyan Samity	Baba Saheb Ambedkar Hasta Shilpa Vikas Yojana	3.61			
59.	Sampark	i) Baba Saheb Ambedkar Hasta Shilpa Vikas Yojana	0.88			
		ii) Design and Technical Development	0.81			
		Total:	**1.69**			
60.	North Eastern Handicrafts Research Society	Baba Saheb Ambedkar Hasta Shilpa Vikas Yojana	3.61			
61.	Prabha, Dhalai	Baba Saheb Ambedkar Hasta Shilpa Vikas Yojana	3.61			
62.	BENU	Baba Saheb Ambedkar Hasta Shilpa Vikas Yojana	3.08			
63.	Udayan Yuva Sangha	i) Baba Saheb Ambedkar Hasta Shilpa Vikas Yojana	1.56			
		ii) Design and Technical Development	6.71			
		Total:	**8.27**			
64.	Baba Longtarai Sevashram	Baba Saheb Ambedkar Hasta Shilpa Vikas Yojana	0.82			
65.	Bankim Nagar Development Society	Baba Saheb Ambedkar Hasta Shilpa Vikas Yojana	12.00			
66.	Anubhav Welfare Society	Baba Saheb Ambedkar Hasta Shilpa Vikas Yojana	8.50			
67.	Uptakhali Science Club, Tripura	i) Baba Saheb Ambedkar Hasta Shilpa Vikas Yojana	1.00			
		ii) Design and Technical Development	0.90			
		Total:	**1.90**			
68.	Sur Saurabh, Tripura	i) Design and Technical Development	0.90	0.90		0.90
		ii) Promotion and Dissemination of Art and Culture	0.75	0.75		0.75
		Total:	**1.65**	**1.65**		**1.65**
69.	Vivekananda Social Welfare Society	Design and Technical Development	0.77			

APPENDIX 1.3 (Concld.)

Statement showing the funds transferred by the Government of India to the State Implementing Agencies and the Non-Governmental Organisations during 2010-11 outside the State Budget under various programmes/schemes

(Reference: Paragraph 1.4.2)

(Rupees in lakh)

Sl. No.	Name of Implementing Agency	Name of the scheme	Total fund released by GOI during 2010-11	Funds received by the Implementing Agency during 2010-11		Expenditure incurred by the Agency during 2010-11
				Central Share	State Share	
70.	Vidyasagar Samaj Kalyan Sansad, Tripura	Design and Technical Development	1.64			
71.	Bobby Chakraborty	Promotion and Dissemination of Art and Culture	0.52			
72.	Sanjeevani Welfare Society	Promotion and Dissemination of Art and Culture	0.05	0.05		0.78
73.	Tripura Tribal Areas Autonomous District Council	Baba Saheb Ambedkar Hasta Shilpa Vikas Yojana	15.97			
		Grand Total:	**96,258.60**			

Source: CPMS Portal of the Comptroller General of Accounts, Ministry of Finance, Government of India and information furnished by the Implementing Agencies. The information furnished in the Appendix is not fully exhaustive.

APPENDIX 1.4
Time Series Data on State Government Finances

(Reference: Paragraphs 1.5 and 1.5.1)

(Rupees in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
Part A. Receipts					
1. Revenue Receipts	**3,333.36**	**3,698.34**	**4,076.78**	**4,401.35**	**5,168.60**
(i) Tax Revenue	341.55 (10)	370.70 (10)	442.50 (11)	527.01 (12)	622.34 (12)
Taxes on Agricultural Income	0.15 (#)	0.11 (#)	0.18 (#)	0.01 (#)	0.01 (#)
Taxes on Sales, Trade, etc.	233.45 (68)	264.98 (72)	314.79 (71)	374.93 (71)	444.93 (71)
State Excise	38.41 (11)	38.50 (10)	48.28 (11)	61.09 (12)	85.85 (14)
Taxes on Vehicles	22.51 (7)	23.20 (6)	29.82 (7)	37.14 (7)	21.91 (4)
Stamps and Registration Fees	16.61 (5)	14.98 (4)	17.03 (4)	18.15 (3)	24.23 (4)
Land Revenue	3.03 (1)	2.97 (1)	5.55 (1)	5.55 (1)	15.25 (2)
Other Taxes including taxes on commodities and services	27.39 (8)	25.96 (7)	26.85 (6)	30.14 (6)	30.16* (5)
(ii) Non-Tax revenue	94.97 (3)	115.41 (3)	149.04 (3)	125.40 (3)	131.79 (3)
(iii) State's share of Union taxes and duties	515.78 (16)	650.62 (18)	686.52 (17)	706.34 (16)	1,122.36 (21)
(iv) Grants-in-aid from Government of India	2,381.06 (71)	2,561.61 (69)	2,798.72 (69)	3,042.60 (69)	3,292.11 (64)
2. Misc. Capital Receipts	**NIL**	**NIL**	**NIL**	**NIL**	**NIL**
3. Recoveries of Loans and Advances	**3.52**	**3.27**	**3.25**	**3.51**	**2.80**
4. Total Revenue and Non-debt Capital Receipts (1+2+3)	**3,336.88**	**3,701.61**	**4,080.03**	**4,404.86**	**5,171.40**
5. Public Debt Receipts	**224.96**	**50.09**	**208.69**	**493.81**	**555.91**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	219.13	46.80	206.17	490.51	552.55
Net transactions under Ways and Means Advances and Overdrafts	NIL	NIL	NIL	NIL	NIL
Loans and Advances from Government of India	5.83	3.29	2.52	3.30	3.36
6. Total Receipts in the Consolidated Fund (4+5)	**3,561.84**	**3,751.70**	**4,288.72**	**4,898.67**	**5,727.31**
7. Contingency Fund Receipts	**NIL**	**NIL**	**NIL**	**NIL**	**NIL**
8. Public Account Receipts	**1,477.49**	**1,626.02**	**2,082.46**	**2,293.48**	**1,859.71**
9. Total Receipts of the State (6+7+8)	**5,039.33**	**5,377.72**	**6,371.18**	**7,192.15**	**7,587.02**

Negligible

APPENDIX 1.4 (Contd.)

Time Series Data on State Government Finances

(Reference: Paragraphs 1.5 and 1.5.1)

(Rupees in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	**2,482.56 (78)**	**2,793.64 (75)**	**3,129.45 (72)**	**4,213.79 (76)**	**4,359.48 (80)**
Plan including CSS	490.05 (20)	576.39 (21)	654.98 (21)	796.63 (19)	879.77 (20)
Non-plan	1992.51 (80)	2217.25 (79)	2474.47 (79)	3,417.16 (81)	3,479.71 (80)
General Services (including Interest Payment)	1155.20 (36)	1312.65 (47)	1336.94 (43)	1,855.52 (44)	1,912.18 (44)
Economic Services	408.99 (13)	473.82 (17)	564.92 (18)	701.91 (17)	678.55 (16)
Social Services	869.25 (27)	943.00 (34)	1148.17 (37)	1,560.74 (37)	1,667.33 (38)
Grants-in-aid and Contributions	49.12 (2)	64.17 (2)	79.42 (3)	95.62 (2)	101.42 (2)
11. Capital Expenditure	**722.45 (23)**	**923.68 (25)**	**1,202.39 (27)**	**1,332.22 (24)**	**1,058.33 (20)**
Plan including CSS	661.97 (92)	847.78 (92)	1123.75 (93)	1,263.77 (95)	1,006.70 (95)
Non-Plan	60.48 (8)	75.90 (8)	78.64 (7)	68.45 (5)	51.63 (5)
General Services	78.36 (11)	106.09 (12)	192.83 (16)	213.87 (16)	126.37 (12)
Economic Services	413.89 (57)	483.45 (52)	616.12 (51)	671.93 (50)	583.57 (55)
Social Services	230.20 (32)	334.14 (36)	393.44 (33)	446.42 (34)	348.39 (33)
12. Disbursement of Loans and Advances	**0.68**	**0.30**	**18.08**	**17.56**	**0.96**
13. Total (10+11+12)	**3,205.69**	**3,717.62**	**4,349.92**	**5,563.57**	**5,418.77**
14. Repayments of Public Debt	**95.78**	**116.93**	**161.12**	**193.94**	**205.70**
Internal Debt (excluding Ways and Means Advances and Overdrafts)	68.05	88.88	132.80	165.24	173.77
Net transactions under Ways and Means Advances and Overdrafts	NIL	NIL	NIL	NIL	NIL
Loans and Advances from Government of India[ψ]	27.73	28.05	28.32	28.70	31.93
15. Appropriation to Contingency Fund	**NIL**	**NIL**	**NIL**	**NIL**	**NIL**
16. Total Disbursement out of Consolidated Fund (13+14+15)	**3,301.47**	**3,834.55**	**4,511.04**	**5,757.51**	**5,624.47**
17. Contingency Fund Disbursements	**NIL**	**NIL**	**NIL**	**NIL**	**NIL**
18. Public Account Disbursements	**1,354.01**	**1,562.38**	**1,813.98**	**1,849.24**	**1,608.36**
19. Total disbursement by the State (16+17+18)	**4,655.48**	**5,436.93**	**6,325.02**	**7,606.75**	**7,232.83**

[ψ] 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)

(Rupees in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
Part C. Deficits					
20. Revenue Deficit (-)/ Surplus (+) (1-10)	(+) 850.80	(+) 904.70	(+) 947.33	(+) 187.56	(+) 809.12
21. Fiscal Deficit (-) / Surplus (+) (4 - 13)	(+) 131.19	(-) 16.01	(-) 269.89	(-) 1158.71	(-) 247.37
22. Primary Surplus (+)/ Deficit (-) (21+23)	(+) 519.36	(+) 379.75	(+) 124.40	(-) 750.20	(+) 199.95
Part D. Other data					
23. Interest payments (percentage of Revenue expenditure)	388.17 (16)	395.76 (14)	394.29 (13)	408.51 (10)	447.32 (10)
24. Arrears of Revenue^ (percentage of Tax and Non-Tax revenue receipts)	13.41 (3.07)	11.16 (2.30)	18.37 (3.11)	17.71 (2.71)	23.23 (3.08)
25. Financial Assistance to local bodies etc.	171.25	148.38	226.66	223.37	259.80
26. Ways and Means Advances/Overdraft availed (days)	NIL	NIL	NIL	NIL	NIL
27. Interest on Ways and Means Advances/Overdraft (₹ in crore)	NIL	NIL	NIL	NIL	NIL
28. Gross State Domestic Product (GSDP)^^	10,914.23	11,797.07	13,104.47 (P)	14,604.28 (A)	16,327.89 (Q)
29. Outstanding Fiscal Liabilities* (year-end)	4,626.08	4,745.32	5,066.51	5,777.80	6,462.90
30. Outstanding guarantees (year-end)	40.89	35.64	29.53	29.54	35.64
31. Maximum amount guaranteed during the year	67.96	74.66	76.66	76.66	6.10
32. Number of incomplete projects[1]	185	212	116	13	18
33. Capital blocked in incomplete projects	188.52	213.05	276.84	112.88	125.10
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue / GSDP (ratio)	3.13	3.14	3.38	3.61	3.81
Own Non-Tax Revenue /GSDP (ratio)	0.87	0.98	1.14	0.86	0.81
Central Transfers / GSDP (ratio)	26.54	27.23	26.60	25.67	27.04
II Expenditure Management					
Total Expenditure / GSDP (ratio)	29.37	31.51	33.19	38.10	33.19
Total Expenditure / Revenue Receipts (ratio)	96.17	100.52	106.70	126.41	104.84
Revenue Expenditure / Total Expenditure (ratio)	77.44	75.14	71.94	75.74	80.45
Expenditure on Social Services / Total Expenditure (ratio)	34.30	34.35	35.44	36.08	37.20
Expenditure on Economic Services / Total Expenditure (ratio)	25.67	25.75	27.15	24.69	23.29
Capital Expenditure/ Total Expenditure (ratio)	22.54	24.85	27.64	23.95	19.53

[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 (Concld.)

Time Series Data on State Government Finances

(Reference: Paragraphs 1.5 and 1.5.1)

(Rupees in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
Capital Expenditure on Social and Economic Services / Total Expenditure	20.09	21.99	23.81	20.10	17.20
III Management of Fiscal Imbalances					
Revenue surplus / GSDP (ratio)	7.80	7.67	7.22	1.28	4.96
Fiscal deficit / GSDP (ratio)	-	(-) 0.14	(-) 2.06	(-)7.93	(-) 1.52
Primary Deficit (surplus) / GSDP (ratio)	4.76	3.22	0.95	5.14	1.22
Revenue Surplus / Fiscal Deficit (ratio)	648.53	5650.84	(-) 351.01	(-) 16.19	(-) 327.09
Primary Revenue Balance / GSDP (ratio)	11.35	11.02	10.24	4.08	7.70
IV Management of Fiscal Liabilities					
Fiscal Liabilities / GSDP (ratio)	42.39	40.22	38.66	39.56	39.58
Fiscal Liabilities / RR (ratio)	138.78	128.30	124.28	131.27	125.04
Primary deficit vis-à-vis quantum spread (ratio)	471.85	(-) 4558.82	84.53	427.95	118.52
Debt Redemption (Principal + Interest) / Total Debt Receipts (ratio)	168.99	805.31	210.90	107.49	70.54
V Other Fiscal Health Indicators					
Return on Investment (₹ in crore)	0.11	0.27	Nil	Nil	5.64
Balance from Current Revenue (₹ in crore)	151.69	192.90	142.95	(-) 769.32	(-) 407.79
Financial Assets / Liabilities (ratio)	1.57	1.73	1.88	1.80	1.84

^ The information on arrears of revenue as furnished by the taxation authorities included only Sales Tax
* 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 appeared in the Quarterly Review Report of Finance Minister for the Third Quarter of 2010-11 placed before the State Legislature with State Budget.
Note: Figures in brackets represent percentage to total of each sub-heading.

APPENDIX 1.5
Assets and Liabilities
(Reference: Paragraph 1.9.1)

(Rupees in crore)

		Liabilities		
As on 31 March 2010			**As on 31 March 2011**	
2940.91		Internal Debt		**3319.69**
	1,443.88	Market Loans bearing interest	1636.09	
	0.05	Market Loans not bearing interest	0.06	
	160.55	Loans from LIC of India	144.38	
	1,130.99	Special Securities to National Small Savings Fund of Central Government	1266.39	
	205.44	Loans from other Institutions	272.77	
474.50		Loans and Advances from Central Government		445.79
	0.20	Pre- 1984-85 Loans	0.20	
	8.39	Non-Plan Loans	8.20	
	429.81	Loans for State Plan Schemes	404.49	
	0.69	Loans for Central Plan Schemes	0.58	
	18.97	Loans for Centrally Sponsored Plan Schemes	17.75	
	-	Ways and Means Advances	-	
	16.44	Loans for Special Schemes	14.57	
1,795.99		Small Savings, Provident Funds, etc.		2002.94
		Reserve Fund bearing interest	62.88	
360.52		Reserve Fund (including Sinking Funds)		367.72
195.88		Deposits not bearing interest		253.73
10.00		Contingency Fund		10.00
4,651.13		Accumulated surplus on Government Account		5460.25
	4,463.57	Accumulated Surplus at the beginning of the year	4651.13	
	187.56	**Add:** revenue surplus for the current year	809.12	
10,428.93		**Total: Liabilities**		**11923.15**
		Assets		
9,709.00		Gross capital outlay on Fixed Assets		**10727.49**
	780.32	Investment in Government Companies and Statutory Corporations, etc.	882.73	
	8,928.68	Other Capital Outlay on General, Social and Economic Services	9844.76	
84.61		Loans and Advances by the State Government		**82.77**
	34.70	Other Development Loans	35.35	
	16.41	Loans to Government Servants	13.92	
	33.50	Loans for Power Projects	33.50	
2.47		Other Advances		**3.38**
15.26		Suspense and Miscellaneous Balances		**64.15**
132.23		Remittance Balances		**165.98**
485.36		Cash Balance		**839.55**
	(-) 1.13	Cash in Treasuries and local remittance	(-) 1.13	
	21.56	Departmental Cash Balance including permanent advances	5.57	
	293.03	Investment of earmarked funds	363.74	
	260.05	Cash balance investment	657.41	
	(-) 88.15	Deposits with Reserve Bank of India**	(-) 186.04	
10,428.93		**Total : Assets**		**11923.15**

**** Minus balance was the net difference between receipts and disbursement of the State Government for the year 2009-10 and 2010-11 after incorporating all adjustments made by RBI for the year 2010-11 up to 25 April 2010/2011.**

^ Difference of ₹ 0.01 crore with Finance Accounts due to rounding.

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 ₹ 1.45 crore (Net debit) between the figures reflected in the Accounts (Cr. ₹ 186.04 crore) and that intimated by the Reserve Bank of India (Cr. ₹ 187.49 crore) under "Deposits with Reserve Bank". The difference of ₹ 1.45 crore has been reduced to ₹ 0.20 crore as of August 2011.

APPENDIX 2.1

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

(Reference: Paragraph 2.3.1)

(Rupees in crore)

Sl. No.	No. and Name of the Grant	Original	Supplementary	Total	Actual Expenditure	Savings
Revenue –Voted						
1.	6 – Revenue Department	87.54	0.03	87.57	67.22	20.35
2.	10 – Home (Police) Department	552.80	0	552.80	535.03	17.77
3.	15 – Public Works (Water Resources) Department	104.69	18.98	123.67	87.73	35.94
4.	19 – Tribal Welfare Department	398.67	68.58	467.25	344.00	123.25
5.	20 – Welfare of Scheduled Castes Department	147.43	30.37	177.80	106.40	71.40
6.	30 – Forest Department	51.02	4.73	55.75	44.14	11.61
7.	39 – Education (Higher) Department	74.36	0	74.36	54.75	19.61
8.	41 – Education (Social) Department	180.94	14.37	195.31	166.58	28.73
9.	43 – Finance Department	804.06	0	804.06	658.26	145.80
Revenue – Charged						
10.	43 – Finance Department	480.54	0	480.54	414.22	66.32
Capital –Voted						
11.	13 – Public Works (Roads and Bridges) Department	176.93	11.22	188.15	123.41	64.74
12.	15 – Public Works (Water Resources) Department	99.91	7.53	107.44	27.79	79.65
13.	17 – Information, Cultural Affairs and Tourism Department	7.24	9.64	6.88	4.58	12.30
14.	19 – Tribal Welfare Department	553.96	67.68	621.64	357.95	263.69
15.	20 – Welfare of Scheduled Castes Department	306.00	32.18	338.18	168.19	169.99
16.	23 – Panchayati Raj Department	19.33	29.76	49.09	26.64	22.45
17.	27 – Agriculture Department	88.37	0	88.37	28.41	59.96
18.	30 – Forest Department	28.02	0	28.02	0.23	27.79
19.	34 – Planning and Co-ordination Department	159.12	0	159.12	3.30	155.82
20	39 – Education (Higher) Department	34.65	13.87	48.52	25.64	22.88
21.	40 – Education (School) Department	34.90	14.71	49.61	32.30	17.31
22.	43 – Finance Department	82.00	123.00	205.00	0.12	204.88
	Total :	**4472.48**	**446.65**	**4909.13**	**3276.89**	**1642.24**

APPENDIX – 2.2

Statement showing expenditure incurred without Budget Provision

(Reference: Paragraph 2.3.3)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of services	Amount	Reasons
1.	6 – Revenue Department	(i) 2059	Public Works		Reasons for expenditure without budget provision have not been intimated (August 2011)
		80	General		
		053	Maintenance Repair		
		25	Public Works		
		14	Public Building (Non-Plan)	20.68	
2.	10 – Home (Police) Department	(i) 2059	Public Works		-do-
		80	General		
		053	Maintenance Repair		
		25	Public Works		
		14	Public Building (Non-Plan)	50.80	
3.	14 – Power Department	(i) 2801	Power		-do-
		80	General		
		190	Assistance to Public Sector and Other Undertakings		
		23	Co-operations/ PSUs/ Boards		
		12	Tripura State Electricity Corporation Limited (Non-Plan)	1976.38	
		(ii) 4801	Capital Outlay on Power Projects		
		05	Transmission and Distribution		
		190	Investment on Public Sector and Other Undertakings		
		75	Special Plan Assistance (SPA)		
		01	Special Plan Assistance (SPA) (Plan)	1997.75	
4.	15 – Public Works (Water Resources) Department	(i) 2059	Public Works		-do-
		80	General		
		053	Maintenance Repair		
		25	Public Works		
		14	Public Building (Non-Plan)	94.95	
5.	16 – Health Department	(i) 2059	Public Works		-do-
		80	General		
		053	Maintenance Repair		
		25	Public Works		
		14	Public Building (Non-Plan)	33.29	
6.	17 – Information, Cultural Affairs and Tourism Department	(i) 5052	Capital Outlay on Tourism		-do-
		01	Tourist Infrastructure		
		102	Tourist Accommodation		
		88	C. S. Scheme – III		
		51	Development of Rural Tourism Project at Village Kalapaniya – Sonamura Sub-Division, West Tripura District (Plan)	19.42	
7.	19 – Tribal Welfare Department	(i) 2220	Information and Publicity		-do-
		60	Others		
		111	Community Radio and Television		
		21	Tourism and Publicity		
		10	Multi Communication (Plan)	0.51	
		(ii) 3452	Tourism		-do-
		01	Tourist Infrastructure		
		102	Tourist Accommodation		
		88	C. S. Scheme – III		
		51	Development of Rural Tourism Project at Village Kalapaniya – Sonamura Sub-Division, West Tripura District (CSS)	**0.61**	

APPENDIX – 2.2 (Contd.)

Statement showing expenditure incurred without Budget Provision

(Reference: Paragraph 2.3.3)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of services	Amount	Reasons
		(iii) 80	General		Reasons for incurring of expenditure without provision have not been intimated (August 2011).
		001	Direction and Administration		
		18	Administration		
		17	ICAT (Plan)	0.20	
		(iv) 800	Other Expenditure		-do-
		21	Tourism and Publicity		
		02	Tourist Taught Services (Plan)	0.06	
		(v) 2059	Public Works		-do-
		80	General		
		053	Maintenance Repair		
		25	Public Works		
		14	Public Building (Non-Plan)	8.45	
		(vi) 2851	Village and Small Industries		-do-
		102	Small Scale Industries		
		29	Industries Development		
		14	Operation and Maintenance (Plan)	7.44	
		(vii) 2401	Crop Husbandry		-do-
		104	Agricultural Firms		
		87	C. S. Scheme – II		
		94	Development and Strengthening of Infrastructural Facilities and Production and Distributions of Quality Seeds (CSS)	2.09	
		(viii) 108	Commercial Crops		-do-
		88	C. S. Scheme – III		
		22	Mini Mission – II of Jute Technology (CSS)	3.12	
		(ix) 111	Agricultural Economics and Statistics		-do-
		86	C. S. Scheme – I		
		65	Establishment of Agency for Reporting Agriculture Statistics (CSS)	1.13	
		(x) 2059	Public Works		-do-
		80	General		
		053	Maintenance Repair		
		25	Public Works		
		14	Public Building (Plan)	1.40	
		(xi) 2059	Public Works		-do-
		80	General		
		053	Maintenance Repair		
		25	Public Works		
		14	Public Building (Plan)	21.20	
		(xii) 2217	Urban Development		-do-
		01	State Capital Development		
		102	Assistance to Municipal Council		
		75	Special Plan Assistance (SPA)		
		01	Special Plan Assistance (SPA) (Plan)	158.00	
		(xiii) 193	Assistance to Nagar Panchayat/ Notified Areas		-do-
		75	Special Plan Assistance (SPA)		
		01	Special Plan Assistance (SPA) (Plan)	30.69	
		(xiv) 2203	Technical Education		-do-
		105	Polytechnics		
		41	Human Development		
		75	Dhalai District Polytechnic, Ambassa (Plan)	15.95	

APPENDIX – 2.2 (Contd.)

Statement showing expenditure incurred without Budget Provision

(Reference: Paragraph 2.3.3)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of services	Amount	Reasons
		(xv) 2202	General Education		Reasons for incurring of expenditure without provision have not been intimated (August 2011).
		04	Adult Education		
		200	Other Adult Education Programmes		
		33	Welfare Programme		
		09	General (Plan)	0.50	
		(xvi) 2235	Social Security and Welfare		-do-
		02	Social Welfare		
		102	Child Welfare		
		88	C. S. Scheme – III		
		73	Kishori Shakti Yojana (CSS)	9.90	
		(xvii) 107	Assistance to Voluntary Organisation		-do-
		33	Welfare Programmes		
		06	Children Home for Boys and Girls (Plan)	10.39	
		(xviii) 4070	Capital Outlay on Other Administrative Services		-do-
		800	Other Expenditure		
		44	Additional Central Assistance (ACA)		
		02	State Contribution for ACA Projects (Plan)	150.00	
		(xix) 4216	Capital Outlay on Housing		-do-
		01	Government Residential Buildings		
		100	General Pool Accommodation		
		52	Housing		
		08	Fire Protection (Plan)	17.64	
		(xx) 11	Medical (Plan)	17.65	-do-
		(xxi) 13	School Education (Plan)	16.75	-do-
		(xxii) 14	Higher Education (Plan)	11.19	-do-
		(xxiii) 5054	Capital Outlay on Roads and Bridges		-do-
		02	Strategic and Border Roads		
		337	Road Works		
		56	Non Lapsable		
		54	Construction RCC Bridge on Kakricherra Microsay Road on Tripura	23.41	
		(xxiv) 55	Construction of 2 (ton) RCC Bridges over Local Stream at Ch. 4.40 Km and Ch. 7.50 Km on Jogendranagar to Jampuijala Road on Tripura (CSS)	49.00	-do-
		(xxv) 4801	Capital Outlay on Power Projects		-do-
		05	Transmission and Distribution		
		190	Investment on Public Sector and Other Undertakings		
		75	Special Plan Assistance (SPA)		
		01	Special Plan Assistance (SPA) (Plan)	1190.99	
		(xxvi) 4701	Capital Outlay on Medium Irrigation		-do-
		04	Medium Irrigation Non-Commercial		
		001	Direction and Administration		
		27	Water Resource		
		13	Direction (Plan)	12.69	
		(xxvii) 14	Execution (Plan)	1.04	-do-
		(xxviii) 5452	Capital Outlay on Tourism		-do-
		01	Tourist Infrastructure		
		102	Tourist Accommodation		
		88	C. S. Scheme – III		

APPENDIX – 2.2 (Contd.)

Statement showing expenditure incurred without Budget Provision

(Reference: Paragraph 2.3.3)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of services	Amount	Reasons
		51	Development of Rural Tourism Project at Village Kalapania, Sonamura Sub-Division, West Tripura (CSS)	11.58	
		(xxix) 4059	Capital Outlay on Public Works		Reasons for incurring of expenditure without provision have not been intimated (August 2011).
		80	General		
		051	Construction		
		25	Public Works		
		14	Public Building (Plan)	34.00	
		(xxx) 4202	Capital Outlay on Education, Sports, Art and Culture		-do-
		01	General Education		
		203	University and Higher Education		
		56	Nan Lapsable		
		69	Development of 100 seated Boys Hostel and Quarters for Faculty and Staff at Government Degree College, Dharmanagar, North Tripura (CSS)	43.01	
		(xxxi) 70	Nazrul Kalakshetra (Phase – II) on Tripura (Plan)	31.00	-do-
		(xxxii) 800	Other Expenditure		-do-
		41	Human Development		
		49	Government Degree College (Plan)	0.80	
		(xxxiii) 03	Sports and Youth Services		-do-
		102	Sports Stadium		
		56	Non Lapsable		
		84	Construction of Sport Complex at Khumlung, Sadar on Tripura (CSS)	172.21	
		(xxxiv) 4215	Capital Outlay on Water Supply and Sanitation		-do-
		01	Water Supply		
		800	Other Expenditure		
		75	Special Plan Assistance (SPA)		
		01	Special Plan Assistance (SPA) (Plan)	30.59	
		(xxxv) 02	State Share of SPA (Plan)	29.92	-do-
8.	20 – Welfare of Scheduled Caste	(i) 2059	Public Works		-do-
		80	General		
		053	Maintenance Repair		
		25	Public Works		
		14	Public Buildings (Plan)	4.25	
		(ii) 2407	Plantations		-do-
		01	Tea		
		800	Other Expenditure		
		29	Industries Development		
		99	Others (Plan)	3.11	
		(iii) 2401	Crop Husbandry		-do-
		104	Agricultural Farms		
		87	C. S. Scheme – II		
		94	Development and Strengthening Infrastructural facilities and Agri. Production and Distribution of Quality Seeds (CSS)	1.29	
		(iv) 108	Commercial Crops		-do-
		80	C. S. Scheme – III		
		22	Mini Mission – II of Jute Technology (CSS)	1.50	
		(v) 2059	Public Works		-do-

APPENDIX – 2.2 (Contd.)

Statement showing expenditure incurred without Budget Provision

(Reference: Paragraph 2.3.3)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of services	Amount	Reasons
		80	General		
		053	Maintenance Repair		
		25	Public Works		
		14	Public Buildings (Plan)	12.55	
		(vi) 2217	Urban Development		Reasons for incurring of expenditure without provision have not been intimated (August 2011).
		01	State Capital Development		
		192	Assistance to Municipal Councils		
		75	Special Plan Assistance (SPA)		
		01	Special Plan Assistance (SPA) (Plan)	79.00	
		(vii) 193	Teachers and Other Services		-do-
		75	Government Primary Schools		
		01	Special Plan Assistance (SPA) (Plan)	16.83	
		(viii) 2059	Public Works		-do-
		80	General		
		053	Maintenance Repair		
		25	Public Works		
		14	Public Buildings (Plan)	4.00	
		(ix) 2202	General Education		-do-
		03	University and Higher Education		
		001	Direction and Administration		
		98	Administration		
		39	Higher Education (Plan)	0.10	
		(x) 2203	Technical Education		-do-
		105	Polytechnics		
		41	Human Development		
		71	Dhalai District Polytechnics, Ambassa (Plan)	1.75	
		(xi) 2202	General Education		-do-
		01	Elementary Education		
		104	Inspection		
		41	Human Development		
		27	Inspectorate (Plan)	0.24	
		(xii) 02	Secondary education		-do-
		110	Assistance to Non-Government Secondary Schools		
		41	Human Development		
		65	Non-Salary for Grants-in-Aid Institutions (Plan)	10.00	
		(xiii) 02	Social Welfare		-do-
		107	Assistance to Voluntary Organisation		
		33	Welfare Programmes		
		06	Children's Home for Boys and Girls (Plan)	5.70	
		(xiv) 5054	Capital Outlay on roads and Bridges		-do-
		02	Strategic and Border Roads		
		337	Road Works		
		56	Non Lapsable		
		54	Construction of RCC Bridge over Kakricherra at Ch. 4.50 Km on Kalibari Microsa Road o Tripura (CSS)	12.84	
		(xv) 55	Construction of 2 (ton) RCC Bridge over Local Streams at Ch. 4.40 km and Ch. 7.50 km on Jogendranagar (CSS)	26.91	-do-
		(xvi) 4801	Capital Outlay on Power Projects		-do-

APPENDIX – 2.2 (Contd.)

Statement showing expenditure incurred without Budget Provision

(Reference: Paragraph 2.3.3)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of services	Amount	Reasons
		05	Transmission and Distribution		
		190	Investments on Public Sector and Other Undertakings		
		75	Special Plan Assistance (SPA)		
		01	Special Plan Assistance (SPA) (Plan)	653.12	
		(xvii) 4059	Capital Outlay on Public Works		Reasons for incurring of expenditure without provision have not been intimated (August 2011).
		80	General		
		051	Construction		
		25	Public Works		
		14	Public Buildings (Plan)	21.25	
		(xviii) 4202	Capital Outlay on Education, Sports, Art and Culture		-do-
		01	General Education		
		203	University and Higher Education		
		56	Non Lapsable		
		69	Development of 100 seated Boys Hostel and Quarter for Faculty and Staff at Government Degree College, Dharmanagar (CSS)	23.54	-do-
		(xix) 70	Nazrul Kalakshetra (Phase – II) on Tripura (Plan)	17.00	-do-
		(xx) 800	Other Expenditure		-do-
		41	Human Development		
		49	Government Degree College (Plan)	0.77	
		(xxi) 4215	Capital Outlay on Water Supply and Sanitation		-do-
		01	Water Supply		
		800	Other Expenditure		
		75	Special Plan Assistance (SPA)		
		01	Special Plan Assistance (SPA) (Plan)	16.78	
		(xxii) 02	State Share of SPA (Plan)	16.41	-do-
9.	23 – Panchayati Raj Department	(i) 3604	Compensation and Assignment to Local Bodies and Panchayati Raj Institutions		-do-
		101	Land Revenue		
		59	Devolution of Fund		
		02	Panchayati Raj Institution (PRI) (Non-Plan)	24.64	
		(ii) 108	Taxes on Professions, Trade, Callings and Employment		-do-
		59	Devolution of Fund		
		02	Panchayati Raj Institution (PRI) (Non-Plan)	165.99	
		(iii) 200	Other Miscellaneous Compensations and Assignments		-do-
		59	Devolution of funds		
		02	Panchayati Raj Institution (PRI) (Non-Plan)	908.86	
		(iv) 4515	Capital Outlay on Other Rural Development Programme		-do-
		101	Panchayati Raj		
		43	Finance Commission		
		19	PRI Normal Areas (Non-Plan)	570.00	
10.	24 – Industries and Commerce Department	(i) 2230	Labour and Employment		-do-
		03	Training		
		101	Industrial Training Institute		
		51	External Aided project		

APPENDIX – 2.2 (Contd.)

Statement showing expenditure incurred without Budget Provision

(Reference: Paragraph 2.3.3)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of services	Amount	Reasons
		09	Externally Aided Project for Reforms and Improvement, Vocational Training Services rendered by the Central and the State Government (Plan)	113.46	
11.	25 - Industries (Handloom, Handicraft and Sericulture) Department	(i) 2059	Public Works		Reasons for incurring of expenditure without provision have not been intimated (August 2011).
		80	General		
		053	Maintenance Repair		
		25	Public Works		
		14	Public Buildings (Non-Plan)	0.20	
12.	26 – Fisheries Department	(i) 2059	Public Works		-do-
		80	General		
		053	Maintenance Repair		
		25	Public Works		
		14	Public Buildings (Plan)	30.19	
		(ii) 2059	Public Works		-do-
		80	General		
		053	Maintenance Repair		
		25	Public Works		
		14	Public Buildings (Non-Plan)	5.30	
		(iii) 2405	Fisheries		-do-
		101	Inland Fisheries		
		36	Fisheries Development		
		01	Development of Fisheries (Non-Plan)	228.50	
13.	29 – Animal Resource Development Department	(i) 2059	Public Works		-do-
		80	General		
		053	Maintenance Repair		
		25	Public Works		
		14	Public Buildings (Non-Plan)	2.97	
14.	30 – Forest Department	(i) 2059	Public Works		-do-
		80	General		
		053	Maintenance Repair		
		25	Public Works		
		14	Public Buildings (Plan)	15.60	
		(ii) 2059	Public Works		-do-
		80	General		
		053	Maintenance Repair		
		25	Public Works		
		14	Public Buildings (Non-Plan)	6.25	
		(iii) 2046	Forestry and Wild Life		-do-
		01	Forestry		
		070	Communications and Buildings		
		40	Forestry		
		52	Communication (Plan)	2.31	
15.	31 – Rural Development Department	(i) 2059	Public Works		-do-
		80	General		
		053	Maintenance Repair		
		25	Public Works		
		14	Public Buildings (Plan)	18.74	
16.	32 – Tribal Rehabilitation in Plantation and Primitive Group Programme Department	(i) 2059	Public Works		Reasons for incurring of expenditure without budget provision was stated to be due to wrong booking of expenditure.
		80	General		
		053	Maintenance Repair		
		25	Public Works		
		14	Public Buildings (Non-Plan)	1.55	

APPENDIX – 2.2 (Concld.)

Statement showing expenditure incurred without Budget Provision

(Reference: Paragraph 2.3.3)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of services	Amount	Reasons
17.	35 – Urban Development Department	(i) 3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		Reasons for incurring of expenditure without provision have not been intimated (August 2011).
		800	Other Expenditure		
		32	Urban Development		
		14	Devolution (Non-Plan)	750.00	
18.	39 – Education (Higher) Department	(i) 2059	Public Works		-do-
		80	General		
		053	Maintenance Repair		
		25	Public Works		
		14	Public Buildings (Plan)	28.64	
		(ii) 2205	Art and Culture		-do-
		104	Archives		
		41	Human Development		
		53	Archives (Non-Plan)	3.18	
		(iii) 4202	Capital Outlay on Education, Sports, Art and Culture		-do-
		01	General Education		
		203	University and Higher Education		
		56	Non Lapsable		
		09	Development of 100 seated Boys Hostel and Quarters for Faculty and Staff at Government Degree College, Dharmanagar, North Tripura (Plan)	72.16	
		(iv) 70	Nazrul Kalakshetra (Phase – II) on Tripura (Plan)	52.00	-do-
		(v) 800	Other Expenditure		
		41	Human Development		
		49	Government Degree College (Plan)	0.74	
		(vi) 02	Technical Education		-do-
		104	Polytechnics		
		41	Human Development		
		50	Polytechnic Institute (Plan)	0.47	
19.	41 – Education (Social) Department	(i) 2235	Social Security and Welfare		-do-
		02	Social Welfare		
		102	Child Welfare		
		88	C. S. Scheme – III		
		79	Kishori Shakti Yojana (CSS)	13.20	
		(ii) 107	Assistance to Voluntary Organisations		-do-
		33	Welfare Programme		
		06	Chuildren's Home for Boys and Girls (Plan)	17.42	
20.	51 – Public Works (Drinking Water and Sanitation) Department	(i) 4215	Capital Outlay on Water Supply and Sanitation		-do-
		01	Water Supply		
		800	Other Expenditure		
		75	Special Plan Assistance (SPA)		
		01	Special Plan Assistance (SPA) (Plan)	51.32	

APPENDIX 2.3

Statement of various grants/appropriations where excess expenditure occurred during the year 2010-11 which are required to be regularised

(Reference: Paragraph 2.3.5)

(Rupees in lakh)

Sl. No.	Grant No	Name of the Grant/Appropriation	Total Grant/ Appropriation	Total expenditure	Excess expenditure
(1)	(2)	(3)	(4)	(5)	(6)
1.	1	Department of Parliamentary Affairs (Revenue – Charged)	9.00	49.18	40.18
2.	2	Governor's Secretariat (Revenue – Charged)	241.96	242.44	0.48
3.	13	Public Works (Roads and Bridges) Department (Revenue – Voted)	23,236.40	23,624.42	388.02
		Public Works (Roads and Bridges) Department (Revenue – Charged)	2,990.00	3,190.64	200.64
		Public Works (Roads and Bridges) Department (Capital – Charged)	3,023.00	3,023.54	0.54
4.	14	Power Department (Capital – Voted)	5,054.56	5,484.38	429.82
5.	16	Health Department (Revenue – Voted)	9,074.08	9,195.90	121.82
6.	22	Relief and Rehabilitation Department (Revenue – Voted)	1,898.68	1,903.91	5.23
7.	24	Industries and Commerce Department (Revenue – Voted)	1,757.11	1,761.40	4.29
8.	31	Rural Development Department (Revenue – Voted)	11,142.56	11,158.51	15.95
9.	41	Education (Social) Department (Capital – Voted)	4,147.63	4,574.77	427.14
10.	48	High Court (Revenue – Charged)	618.00	618.61	0.61
11.	56	Information Technology Department (Capital – Voted)	342.18	769.96	427.78
Total :			**63,535.16**	**65,597.66**	**2,062.50**

APPENDIX 2.4

Cases where supplementary provision (₹ 1 crore and above in each case) proved unnecessary

(Reference: Paragraph 2.3.6)

(Rupees in crore)

Sl. No.	Number and name of Grant / Appropriation	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
Revenue-voted					
1.	5 – Law Department	30.39	28.95	1.44	1.83
2.	19 – Tribal Welfare Department	398.67	344.00	54.67	68.58
3.	20 – Welfare of Scheduled Castes Department	147.43	106.40	41.03	30.37
4.	23 – Panchayati Raj Department	99.35	99.31	0.04	1.46
5.	26 – Fisheries Department	22.00	20.83	1.17	1.62
6.	27 – Agriculture Department	105.96	103.81	2.15	6.48
7.	41 – Education (Social) Department	180.94	166.58	14.36	14.37
8.	42 – Education (Sports and Youth Programme) Department	27.07	26.78	0.29	1.79
Capital-voted					
9.	11 – Transport Department	9.93	5.59	4.34	2.24
10.	13 – Public Works (Roads and Buildings) Department	176.93	123.41	53.52	11.22
11.	15 – Public Works (Water Resources) Department	99.91	27.79	72.12	7.52
12.	17 – Information, Cultural Affairs and Tourism Department	7.24	4.58	2.66	9.64
13.	19 – Tribal Welfare Department	553.96	357.95	196.01	67.68
14.	20 – Welfare of Scheduled Castes Department	306.00	168.19	137.81	32.18
15.	24 – Industries and Commerce Department	10.23	8.12	2.11	1.12
16.	39 – Education (Higher) Department	34.65	25.64	9.01	13.87
17.	40 – Education (School) Department	34.90	32.30	2.60	14.72
18.	42 – Education (Sports and Youth Programme) Department	8.20	5.36	2.84	2.66
19.	43 – Finance Department	82.00	0.12	81.88	123.00
20.	51 – Public Works (Drinking Water and Sanitation) Department	34.34	32.35	1.99	2.78
21.	52 – Family Welfare and Preventive Medicine	5.06	2.45	2.61	1.66
	Total:	**2,375.16**	**1,690.51**	**684.65**	**416.79**

APPENDIX 2.5

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

(Reference: Paragraph 2.3.6)

(Rupees 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	87.89	2.85	90.74	91.96	1.22
Capital-voted						
2.	14 – Power Department	32.42	18.13	50.55	54.84	4.29
3.	41 – Education (Social) Department	0.01	41.47	41.48	45.75	4.27
4.	56 – Information Technology Department	0.94	2.48	3.42	7.70	4.28
	Total:	**121.26**	**64.93**	**186.19**	**200.25**	**14.06**

APPENDIX 2.6

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

(Reference: Paragraph 2.3.6)

(Rupees 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.	12 – Co-operation Department	11.67	12.44	0.77	2.49	1.72
2.	25 – Industries (Handloom, Handicraft and Sericulture) Department	13.66	15.97	2.31	3.99	1.69
3.	35 – Urban Development Department	104.11	105.47	1.36	5.87	4.52
4.	40 – Education (School) Department	708.89	750.30	41.41	45.54	4.10
5.	49 – Fire Service Organisation	26.70	27.00	0.30	1.43	1.14
Capital-voted						
6.	16 – Health Department	21.09	22.51	1.42	10.01	8.59
7.	23 – Panchayati Raj Department	19.33	26.64	7.31	29.76	22.45
Total :		**905.45**	**960.33**	**54.88**	**99.09**	**44.21**

APPENDIX 2.7

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

(Reference : Paragraph 2.3.7)

(Rupees 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.	1 - Department of Parliamentary Affairs	(i) 2011	Parliament/State/Union Territories Legislatures		
		05	Establishment		
		03	Assembly Secretariat (Non-Plan)	(-) 13.00	(-) 101.53
2.	4 – Election Department	(i) 2015	Election		
		102	Electoral Officers (Central Share)		
		99	Others		
		13	Election (Non-Plan)	(+) 4.26	(-) 110.00
		(ii) 103	Preparation and Printing of Electoral Rules (Central Share)		
		99	Others		
		03	Revision of Electoral Rules (Non-Plan)	(+) 28.24	(-) 127.31
		(iii) 103	Preparation and Printing of Electoral Rules (State Share)		
		99	Others		
		63	Revision of Electoral Rules (Non-Plan)	(+) 3.24	(+) 119.36
3.	6 – Revenue Department	(i) 2506	Land Reforms		
		001	Direction and Administration		
		06	Administration		
		98	Revenue (Non-Plan)	(-) 105-55	(-) 162.62
4.	10 – Home (Police) Department	(i) 2055	Police		
		108	State Headquarters Police		
		12	Indian Reserve Battalion (Non-SRE)		
		09	Battalion No. IX (Non-Plan)	(-) 110.05	(-) 223.01
		(ii) 04	Battalion No. IV (Non-Plan)	200.73	(-) 162.57
		(iii) 08	Battalion No. VIII (Non-Plan)	(-) 4.35	(+) 104.68
		(iv) 003	Education and Training		
		08	Police		
		14	Police Training College (Non-Plan)	(+) 462.00	(-) 185.30
5.	11 – Transport Department	(i) 5055	Capital Outlay on Road Transport		
		800	Other Expenditure		
		44	Additional Central Assistance		
		01	ACAC (Plan)	(+) 29.48	(+) 100.00
6.	13 – Public Works (Roads and Bridges) Department	(i) 3054	Roads and Bridges		
		04	District and Other Roads		
		800	Other Expenditure		
		25	Public Works		
		03	Execution (Non-Plan)	(-) 1400.00	(+) 2695.00
		(ii) 2059	Public Works		
		80	General		
		001	Direction and Administration		
		25	Public Works		
		02	Direction (Non-Plan)	(-) 412.10	(+) 189.83

APPENDIX 2.7 (Contd.)

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

(Reference : Paragraph 2.3.7)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
		(iii) 2049	Interest payments		
		01	Interest on Internal Debts		
		200	Interest on Other Internal Debts		
		58	Debt Services		
		11	NABARD (Non-Plan)	(+) 177.59	(+) 210.23
		(iv) 4216	Capital Outlay on Housing		
		01	Government Residential Buildings		
		106	General Pool Accommodation		
		52	Housing		
		02	Civil Works (Plan)	(-) 404.54	(-) 417.13
		(v) 4552	Capital Outlay on North Eastern Areas		
		04	District and Other Roads		
		800	Other Expenditure		
		57	North Eastern Area Development		
		09	Road of Fatikroy – Kailashahar – Dharmanagar – Kerkital – Changkira Road – Pechartal – Chebri Road (NEC Scheme)	(-) 2855.31	(-) 163.69
		(vi) 5054	Capital Outlay on Roads and Bridges		
		04	District and Other Roads		
		800	Other Expenditure		
		54	NABARD		
		01	RIDF-V-Construction of ongoing Rural Bridges Project (Plan)	(+) 703.04	(-) 1357.83
		(vii) 76	Prime Minister Gramin Sadak Yojana (PMGSY)		
		01	Upgradation of Gandacherra to Rashyabari Road (Plan)	(+) 640.00	(-) 1401.40
		(viii) 99	Others		
		60	Other than MNP (Plan)	(-) 238.80	(-) 330.39
		(ix) 4059	Capital Outlay on Public Works		
		01	Office Buildings		
		051	Construction		
		25	Public Works		
		06	Civil Works (Plan)	(-) 380.00	(+) 1321.72
		(x) 4216	Capital Outlay on Housing		
		01	Government Residential Buildings		
		106	General Pool Accommodation		
		52	Housing		
		03	General Administration (Plan)	(+) 7.60	(+) 150.90
		(xi) 4552	Capital Outlay on North Eastern Areas		
		04	District and Other Roads		
		800	Other Expenditure		
		74	Improvement of Bishalgarh – Boxanagar – Sonamura – Barpathari – Belonia Road (NEC Scheme)	(+) 1170.00	(-) 250.03
7.	14 – Power Department	(i) 2801	Power		
		80	General		
		800	Other Expenditure		
		23	Corporations/ PSUs/ Boards		

APPENDIX 2.7 (Contd.)

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

(Reference : Paragraph 2.3.7)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
		12	Tripura State Electricity Corporation Limited (TSECL) (Non-Plan)	(-) 823.62	(-) 1976.38
		(ii) 4801	Capital Outlay on Power Projects		
		80	General		
		190	Investments in Public Sectors and Other Undertakings		
		56	Non-Lapsable		
		79	Transmission Project (Phase – I): 132 KV DC line from Suryamaninagar to 79 Tilla Grid Sub-Station (11.14 Km) including Fdr. Bay and Site Development, West Tripura (CSS)	(+) 0.52	(+) 164.30
8.	15 – Public Works (Water Resources) Department	(i) 2702	Minor Irrigation		
		80	General		
		799	Suspense		
		65	Suspense Account		
		03	Water Resource (Non-Plan)	(+) 102.00	(-) 3000.86
		(ii) 001	Direction and Administration		
		27	Water Resource		
		14	Execution (Non-Plan)	(+) 10.42	(+) 103.47
		(iii) 2711	Flood Control and Drainage		
		01	Flood Control		
		001	Direction and Administration		
		27	Water Resource		
		05	Flood Control and Drainage (Non-Plan)	(+) 13.96	(-) 481.00
		(iv) 4702	Capital Outlay on Minor Irrigation		
		101	Surface Water		
		45	Accelerated Irrigation Benefit Programme (AIBP)		
		04	Other Irrigation Projects (Plan)	(-) 1621.84	(-) 754.59
		(v) 54	NABARD		
		09	RIDF/ XII Minor Irrigation Projects (Deep Tube Well Projects) (Plan)	(+) 26.53	(-) 333.50
		(vi) 4711	Capital Outlay on Flood Control Projects		
		08	Protective Works (Plan)		
		18	Flood Management Programme (Plan)	(-) 314.94	(-) 253.60
		(vii) 4701	Capital Outlay on Medium Irrigation		
		80	General		
		800	Other Expenditure		
		45	Accelerated Irrigation Benefit Programme (AIBP)		
		01	Gumati Irrigation Project (Plan)	(-) 780.00	(-) 780.00
		(viii) 03	Manu Irrigation Projects (Plan)	(-) 1144.00	(-) 416.00
9.	16 – Health Department	(i) 2210	Medical and Public Health		
		01	Urban Health Services – Allopathy		
		001	Direction and Administration		

APPENDIX 2.7 (Contd.)

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

(Reference : Paragraph 2.3.7)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
		98	Administration		
		16	Health (Plan)	(-) 196.85	(+) 883.23
		(ii) 05	Medical Education, Training and Research		
		105	Allopathy		
		71	Medical College		
		01	Establishment (Plan)	(+) 182.35	(-) 135.78
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)	(+) 16.28	(-) 538.85
		(ii) 2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		
		02	Welfare of Scheduled Tribes		
		001	Direction and Administration		
		33	Welfare Programme		
		09	General (Non-Plan)	(-) 4.48	(-) 177.81
		(iii) 35	Scholarship and Stipends		
		05	Post Matric Scholarship to Scheduled Tribe Students (Plan)	(+) 0.25	(-) 322.69
		(iv) 2515	Other Rural Development Programmes		
		001	Direction and Administration		
		98	Administration		
		23	Panchayat (Plan)	(-) 2.74	(-) 494.07
		(v) 2401	Crop Husbandry		
		109	Extension and Farmer Training		
		37	Agricultural Development		
		36	Rastriya Krishi Vikash Yojana (RKVY) (Plan)	(+) 210.40	(-) 1718.54
		(vi) 2406	Forestry and Wild Life		
		01	Forestry		
		001	Direction and Administration		
		98	Administration		
		30	Forest (Plan)	(-) 65.84	(-) 328.10
		(vii) 2217	Urban Development		
		01	State Capital Development		
		192	Assistance to Municipal Council		
		32	Urban Development		
		20	Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (Plan)	(-) 548.45	(-) 181.92
		(viii) 2202	General Education		
		01	Elementary Education		
		106	Teachers and Other Services		
		42	Government Primary Schools		
		01	Middle Stage Education (for Class VI-VIII) (Plan)	(-) 107.00	(-) 248.41
		(ix) 02	Primary Education (Class I to V) (Plan)	(-) 359.61	(-) 192.91
		(x) 02	Secondary Education		
		104	Teachers and Other Services		
		41	Human Development		

APPENDIX 2.7 (Contd.)

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

(Reference : Paragraph 2.3.7)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
		18	Government Secondary School (Plan)	(-) 360.71	(-) 1000.59
		(xi) 2236	Nutrition		
		02	Distribution of Nutritious Food and beverages		
		102	Mid-Day-Meals (Non-Plan) (NSPE) (CSS)	(-) 51.35	(-) 154.16
		(xii) 2235	Social Security and Welfare		
		02	Social Welfare		
		102	Child Welfare		
		87	C. S. Scheme – II		
		58	Integrated Child Development Scheme (CSS)	(-) 50.00	(-) 1951.90
		(xiii) 70	State Share		
		41	Social Welfare and Social Education (Plan)	(+) 35.08	(-) 117.80
		(xiv) 88	C. S. Scheme – III		
		75	Salary for Staff Deputed to TTAADC (CSS)	(+) 50.00	(+) 132.82
		(xv) 03	National Social Assistance Programme (NSAP)		
		101	National Old Age Pension Scheme		
		33	Welfare Programme		
		25	National Old Age Pension Scheme (Plan)	(+) 55.20	(-) 217.62
		(xvi) 67	National Social Assistance Programme (NSAP)		
		01	National Old Age Pension Scheme (Plan)	(-) 119.50	(-) 183.78
		(xvii) 2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		
		02	Welfare of Scheduled Tribes		
		794	Special Central Assistance for Tribal Sub-plan		
		34	Tribal Sub-plan		
		15	Special Central Assistance (Plan)	(+) 147.00	(+) 270.00
		(xviii) 4070	Capital Outlay on Other Administrative Services		
		800	Other Expenditure		
		75	Special Plan Assistance (SPA)		
		01	Special Plan Assistance (SPA) (Plan)	(+) 26.54	(-) 248.32
		(xix) 4216	Capital Outlay on Housing		
		01	Government Residential Buildings		
		106	General Pool Accommodation		
		52	Housing		
		02	Civil Works (Plan)	(-) 118.94	(-) 309.55
		(xx) 5054	Capital Outlay on Roads and Bridges		
		04	District and Other Roads		
		800	Other Expenditure		
		44	Additional Central Assistance (ACA)		

APPENDIX 2.7 (Contd.)

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

(Reference : Paragraph 2.3.7)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
		01	Additional Central Assistance (ACA) (Plan)	(+) 280.48	(-) 534.45
		(xxi) 76	Prime Minister Gramin Sadak Yojana (PMGSY)		
		01	Upgradation of Gandacherra to Rashyabari Road (Plan)	(-) 1405.00	(-) 835.45
		(xxii) 45	Accelerated Irrigation Benefit Programme (AIBP)		
		04	Other Irrigation Projects (Plan)	(-) 488.02	(-) 447.55
		(xxiii) 09	RIDF – XII Minor Irrigation Projects (Deep Tube Well Projects) (Plan)	(+) 112.11	(-) 186.83
		(xxiv) 4401	Capital Outlay on Crop Husbandry		
		800	Other Expenditure		
		37	Agricultural Development		
		36	Rashtriya Krishi Vikash Yojana (Plan)	(-) 940.46	(-) 354.87
		(xxv) 4406	Capital Outlay on Forestry and Wild Life		
		01	Forestry		
		800	Other Expenditure		
		51	Externally Aided Project		
		06	Japan Bank of International Co-operation (Plan)	(-) 1670.00	(+) 400.00
		(xxvi) 4215	Capital Outlay on Water Supply and Sanitation		
		01	Water Supply		
		800	Other Expenditure		
		70	State Share		
		31	Rural Development (Plan)	(-) 400.00	(-) 240.00
		(xxvii) 4202	Capital Outlay on Education, Sports, Art and Culture		
		44	Additional Central Assistance (ACA)		
		01	Additional Central Assistance (ACA) (Plan)	(+) 40.33	(-) 602.35
		(xxviii) 75	Special Central Assistance (SCA)		
		01	Special Plan Assistance (SPA) (Plan)	(+) 3.70	(-) 542.33
		(xxix) 4210	Capital Outlay on Medical and Public Health		
		44	Additional Central Assistance (ACA)		
		01	Additional Central Assistance (ACA) (Plan)	(+) 46.81	(-) 209.04
		(xxx) 4070	Capital Outlay on Other Administrative Services		
		800	Other Expenditure		
		70	State Share		
		06	Revenue (Plan)	(+) 103.50	(-) 150.00
		(xxxi) 4552	Capital Outlay on North Eastern Areas		
		050	Lands and Buildings		
		57	North Eastern Area Development		

APPENDIX 2.7 (Contd.)

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

(Reference : Paragraph 2.3.7)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
		47	Inter State Truck Terminus at Transport Nagar near Jirania, Tripura (NEC Scheme)	(-) 15.50	(-) 155.00
		(xxxii) 4552	Capital Outlay on North Eastern Areas		
		04	District and Other Roads		
		800	Other Expenditure		
		57	North Eastern Area Development		
		09	Road of Fatikroy – Kailashahar – Dharmanagar – Kukital – Chankira Road Pecharthal – Chebri Road (NEC Scheme)	(-) 1704.00	(-) 107.00
		(xxxiii) 4801	Capital Outlay on Power Projects		
		80	Transmission Project (Phase – I): 400 KV Sub-Station at Suryamaninagar (to be changed at 132 kv) and infrastructure development, West Tripura District (CSS)	(+) 0.31	(-) 892.33
		(xxxiv) 4701	Capital Outlay on Medium Irrigation		
		80	General		
		800	Other Expenditure		
		45	Accelerated Irrigation Benefit Programme (AIBP)		
		01	Gumati Irrigation Projects (Plan)	(-) 365.00	(-) 465.00
		(xxxv) 03	Manu Irrigation Projects (Plan)	(-) 582.00	(-) 248.00
		(xxxvi) 4070	Capital Outlay on Other Administrative Services		
		800	Other Expenditure		
		43	Finance Commission		
		55	Modernization of Provision Administration (Prison System) (Plan)	(+) 93.00	(-) 170.50
		(xxxvii) 4202	Capital Outlay on Education, Sports, Arts and Culture		
		01	General Education		
		202	Secondary Education		
		44	Additional Central Assistance (ACA)		
		01	Additional Central Assistance (ACA) (Plan)	(+) 32.01	(-) 360.00
		(xxxviii) 5054	Capital Outlay on Roads and Bridges		
		04	District and Other Roads		
		800	Other Expenditure		
		54	NABARD		
		01	RIDF – V – Construction of Ongoing Rural Bridges Project (Plan)	(-) 410.88	(+) 950.33
		(xxxix) 68	Roads and Bridges		
		01	Roads and Bridges (Plan)	(-) 153.45	(+) 376.48
		(xl) 4402	Capital Outlay on Soil and Water Conservation		
		800	Other Expenditure		
		86	C. S. Scheme – I		

APPENDIX 2.7 (Contd.)

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

(Reference : Paragraph 2.3.7)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
		94	National Water Shed Development Project for Rainfed Areas (CSS)	(-) 37.36	(+) 338.45
		(xli) 4070	Capital Outlay on Other Administrative Services		
		800	Other Expenditure		
		99	Others		
		28	Modernization of Prison Administration (Plan)	(-) 77.50	(+) 170.47
		(xlii) 4552	Capital Outlay on North Eastern Areas		
		04	District and Other Roads		
		800	Other Expenditure		
		57	North Eastern Area Development		
		67	Construction and Improvement of Dharmanagar – Tilthai Dumcherra – Katacherra Road (NEC Scheme)	(+) 992.00	(+) 1327.96
		(xliii) 74	Improvement of Bishalgarh – Boxanagar – Sonamura – Barpathari – Belonia Road (NEC Scheme)	(+) 697.50	(-) 232.57
		(xliv) 5054	Capital Outlay on Roads and Bridges		
		04	District and Other Roads		
		800	Other Expenditure		
		13	Transportation		
		01	Central Road Fund (Plan)	(+) 315.58	(-) 190.59
		(xlv) 4711	Capital Outlay on Flood Control Projects		
		01	Flood Control		
		800	Other Expenditure		
		27	Water Resource		
		18	Flood Management Programme (Plan)	(+) 432.25	(-) 290.55
		(xlvi) 4435	Capital Outlay on Other Agricultural Programmes		
		01	Marketing and Quality Control		
		101	Marketing Facilities		
		37	Agriculture Development		
		36	Rashtriya Krishi Vikash Yojana (Plan)	(+) 200.82	(-) 155.00
11.	20 – Welfare of Scheduled Castes Department	(i) 2210	Medical and Public Health		
		01	Urban Health Services – Allopathy		
		001	Direction and Administration		
		98	Administration		
		16	Health (Plan)	(+) 36.93	(-) 264.05
		(ii) 2515	Other Rural Development Programmes		
		001	Direction and Administration		
		98	Administration		
		23	Panchayat (Plan)	(-) 1.52	(-) 273.12
		(iii) 2401	Crop Husbandry		
		001	Direction and Administration		

APPENDIX 2.7 (Contd.)

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

(Reference : Paragraph 2.3.7)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
		98	Administration		
		27	Agriculture (Plan)	(+) 46.55	(-) 102.61
		(iv) 109	Extension and Farmer Training		
		37	Agricultural Development		
		36	Rashtriya Krishi Vikash Yojana (RKVY) (Plan)	(+) 38.20	(-) 459.79
		(v) 2406	Forestry and wild Life		
		01	Forestry		
		001	Direction and Administration		
		98	Administration		
		38	Forest (Plan)	(+) 75.00	(-) 181.83
		(vi) 2217	Urban Development		
		01	State Capital Development		
		192	Assistance to Municipal Councils		
		32	Urban Development		
		20	Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (Plan)	(-) 429.23	(+) 183.89
		(vii) 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)	(-) 40.42	(-) 151.39
		(viii) 02	Primary Education (from Class I to Class V) (Plan)	(-) 162.80	(-) 190.13
		(ix) 02	Secondary Education		
		104	Teachers and Other Services		
		41	Human Development		
		18	Government Secondary Schools (Plan)	(-) 166.35	(-) 686.09
		(x) 2236	Nutrition		
		02	Distribution of Nutritious Foods and Beverages		
		102	Mid-Day-Meals		
		87	C. S. Scheme – II		
		49	Mid-Day-Meals (NP-NSPE) (CSS)	(-) 29.20	(-) 135.56
		(xi) 2235	Social Society and Welfare		
		03	National Social Assistance Programme		
		101	National Old Age Pension Scheme		
		33	Welfare Programme		
		25	National Old Age Pension Scheme (Plan)	(+) 30.02	(-) 155.51
		(xii) 67	National Social Assistance Programme (NSAP)		
		01	National Old Age Pension Scheme (Plan)	(-) 65.50	(-) 152.04
		(xiii) 2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		
		03	Welfare of Backward Classes		
		277	Education		

APPENDIX 2.7 (Contd.)

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

(Reference : Paragraph 2.3.7)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
		35	Scholarship and Stipend		
		07	Pre-Matric Scholarship to OBC Students (Plan)	(-) 45.00	(+) 109.80
		(xiv) 4216	Capital Outlay on Housing		
		01	Government Residential Buildings		
		106	Government Pool Accommodation		
		52	Housing		
		02	Civil Works (Plan)	(-) 110.85	(-) 152.20
		(xv) 5054	Capital Outlay on Roads and Bridges		
		04	District and Other Roads		
		800	Other Expenditure		
		76	Prime Minister Gramin Sadak Yojana (PMGSY)		
		01	Upgradation of Gandacherra to Raishyabari Road (Plan)	(-) 735.00	(-) 458.15
		(xvi) 4702	Capital Outlay on Minor Irrigation		
		101	Surface Water		
		45	Accelerated Irrigation Benefit Programme (AIBP)		
		04	Other Irrigation Projects (Plan)	(-) 432.14	(-) 215.94
		(xvii) 54	NABARD		
		09	RIDF – XII – Minor Irrigation Projects (Deep Tube Well Projects) (Plan)	(+) 9.36	(-) 116.77
		(xviii) 4711	Capital Outlay on Flood Control Projects		
		01	Flood Control		
		800	Other Expenditure		
		27	Water Resource		
		18	Flood Management Programme (Plan)	(-) 102.96	(-) 175.67
		(xix) 4401	Capital Outlay on Crop Husbandry		
		800	Other Expenditure		
		37	Agricultural Development		
		36	Rastriya Krishi Vikash Yojana (RKVY) (Plan)	(-) 794.33	(-) 192.51
		(xx) 4406	Capital Outlay on Forestry and Wild Life		
		01	Forestry		
		800	Other Expenditure		
		51	Externally Aided Project		
		06	Japan Bank of International Co-operation (Plan)	(-) 1940.00	(+) 1000.00
		(xxi) 4215	Capital Outlay on Water Supply and Sanitation		
		01	Water Supply		
		800	Other Expenditure		
		70	State Share		
		31	Rural Development (Plan)	**(-) 250.00**	(-) 218.47

APPENDIX 2.7 (Contd.)

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

(Reference : Paragraph 2.3.7)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
		(xxii) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		203	University and Higher Education		
		44	Additional Central Assistance (ACA)		
		01	Additional Central Assistance (ACA) (Plan)	(+) 25.37	(-) 283.59
		(xxiii) 75	Special Plan Assistance (SPA)		
		01	Special Plan Assistance (SPA) (Plan)	(+) 2.04	(-) 238.62
		(xxiv) 202	Secondary Education		
		75	Special Plan Assistance (SPA)		
		01	Special Plan Assistance (SPA) (Plan)	(+) 120.27	(-) 450.09
		(xxv) 4210	Capital Outlay on Medical and Public Health		
		02	Rural Health Services		
		103	Primary Health Centres		
		44	Additional Central Assistance (ACA)		
		01	Additional Central Assistance (ACA) (Plan)	(+) 25.67	(-) 116.51
		(xxvi) 4701	Capital Outlay on Medium Irrigation		
		80	General		
		800	Other Expenditure		
		45	Accelerated Irrigation Benefit Scheme (AIBP)		
		01	Gumati Irrigation Projects (Plan)	(-) 330.00	(-) 255.00
		(xxvii) 03	Manu Irrigation Projects (Plan)	(-) 449.00	(-) 136.00
		(xxviii) 5054	Capital Outlay on Roads and Bridges		
		04	District and Other Bridges		
		101	Bridges		
		54	NABARD		
		01	RIDF – V – Construction of Ongoing Rural Bridges Project (Plan)	(+) 59.84	(+) 471.27
		(xxix) 68	Roads and Bridges		
		01	Roads and Bridges (Plan)	(-) 84.14	(+) 196.03
		(xxx) 99	Others		
		60	Other than M.N.P (Plan)	(-) 297.30	(+) 336.02
		(xxxi) 4552	Capital Outlay on North Eastern States		
		04	District and Other Roads		
		800	Other Expenditure		
		57	North Eastern Area Development		
		74	Improvement of Bishalgarh – Boxanagar – Sonamura – Barpathari – Belonia Road (NEC Scheme)	(+) 382.50	(-) 127.65
12.	23 – Panchayati Raj Department	(i) 3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		

APPENDIX 2.7 (Contd.)

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

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
		200	Other Miscellaneous Compensation and Assignments		
		82	Panchayat Security		
		03	Operation and Maintenance Costs (Non-Plan)	(-) 33.48	(-) 106.78
		(ii) 06	Procurement of Agri-Equipments (Non-Plan)	(-) 33.48	(-) 106.78
		(iii) 85	Village Committee		
		03	Operation and Maintenance Costs (Non-Plan)	(-) 69.91	(-) 115.06
		(iv) 06	Procurement of Agri-Equipments (Non-Plan)	(-) 69.91	(-) 115.06
		(v) 2515	Other Rural Development Programmes		
		001	Direction and Administration		
		82	Panchayat Samiti		
		08	Others (Non-Plan)	(-) 79.65	(-) 141.50
		(vi) 84	Block Advisory Committee		
		07	Remuneration of Pump Operators (Non-Plan)	(-) 204.64	(-) 242.49
		(vii) 98	Administration		
		23	Panchayat (Plan)	(-) 4.94	(+) 1794.28
		(viii) 3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		
		200	Other Miscellaneous Compensation and Assignment		
		83	Gram Panchayat		
		07	Remuneration of Pump Operators (Non-Plan)	(-) 50.21	(+) 136.80
		(ix) 4515	Capital Outlay on Other Rural Development Programmes		
		101	Panchayati Raj		
		43	Finance Commission		
		34	Gram Panchayat (Non-Plan)	(+) 99.50	(-) 729.38
		(x) 36	Village Committee (Excluded Areas) (Non-Plan)	(-) 99.50	(-) 507.95
13.	27 – Agriculture Department	(i) 2401	Crop Husbandry		
		001	Direction and Administration		
		99	Others		
		72	Salary for Staff Deputed to TTAADC (Non-Plan)	(-) 1.00	(-) 144.75
		(ii) 4401	Capital Outlay on Crop Husbandry		
		105	Manures and Fertilisers		
		65	Suspense Account		
		05	Agriculture (Non-Plan)	(-) 800.00	(-) 186.96
		(iii) 800	Other Expenditure		
		37	Agricultural Development		
		36	Rashtriya Krishi Vikash Yojana (RKVY) (Plan)	(-) 3012.32	(-) 577.10
		(iv) 4435	Capital Outlay on Other Agricultural Programmes		
		01	Marketing and Quality Control		
		101	Marketing Facilities		
		37	Agricultural Development		

APPENDIX 2.7 (Contd.)

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

(Reference : Paragraph 2.3.7)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
		36	Rashtriya Krishi Vikash Yojana (RKVY) (Plan)	(+) 310.00	(-) 260.00
14.	28 – Horticulture Department	(i) 2401	Crop Husbandry		
		001	Direction and Administration		
		98	Administration		
		28	Horticulture (Non-Plan)	(-) 3.44	(-) 208.18
15.	30 – Forest Department	(i) 2406	Forestry and Wild Life		
		01	Forestry		
		001	Direction and Administration		
		98	Administration		
		30	Forest (Plan)	(+) 91.06	(-) 506.07
		(ii)	(Non-Plan)	(-) 228.59	(-) 264.66
		(iii) 2402	Soil and Water Conservation		
		102	Soil Conservation		
		40	Forestry		
		01	Afforestation on Catchment Areas (Non-Plan)	(-) 130.00	(+) 155.41
		(iv) 4406	Capital Outlay on Forest and Wild Life		
		01	Forestry		
		800	Other Expenditure		
		51	Externally Aided Project		
		06	Japan Bank of International Co-operation (Plan)	(-) 1490.00	(-) 1000.00
16.	31 – Rural Development Department	(i) 2215	Water Supply and Sanitation		
		01	Water Supply		
		001	Direction and Administration		
		30	Rural Development		
		19	West Tripura District (Plan)	(-) 4.24	(+) 303.98
		(ii) 4215	Capital Outlay on Water Supply and Sanitation		
		01	Water Supply		
		800	Other Expenditure		
		70	State Share		
		31	Rural Development (Plan)	(-) 350.00	(-) 268.63
17.	35 – Urban Development Department	(i) 2217	Urban Development		
		01	State Capital Share		
		192	Assistance to Municipal Councils		
		32	Urban Development		
		20	Jawaharlal Nehru National Urban Renewal Mission (JNNURM) (Plan)	(-) 4650.00	(+) 3134.30
		(ii) 87	C. S. Scheme – II		
		41	Swarna Jayanti Shahari Rozgar Yojana (SJSRY) (CSS)	(-) 250.00	(+) 224.25
		(iii) 191	Assistance to Municipal Co-operation		
		43	Finance Commission		
		24	Urban Local Bodies (ULBs) (Normal Areas) (Non-Plan)	(+) 97.30	(-) 602.00
		(iv) 3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		
		200	Other Miscellaneous Compensation and Assignments		

APPENDIX 2.7 (Contd.)

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

(Reference : Paragraph 2.3.7)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
		97	Nagar Panchayat		
		03	Operation and Maintenance Costs (Non-Plan)	(-) 408.25	(-) 116.75
		(v) 2217	Urban Development		
		01	State Capital development		
		192	Assistance to Municipal Council		
		32	Urban Development		
		21	State Share to JNNURM (Plan)	(-) 50.00	(+) 372.91
		(vi) 43	Finance Department		
		24	Urban Local Bodies (ULBs) (Normal Areas) (Non-Plan)	(-) 42.00	(+) 341.90
		(vii) 75	Special Plan Assistance (SPA)		
		01	Special Plan Assistance (SPA) (Plan)	(-) 52.00	(+) 1338.00
		(viii) 193	Assistance to Nagar Panchayats/ Notified Areas Committee		
		32	Urban Development		
		17	State Urban Employment Programme (Plan)	(-) 400.00	(+) 500.00
		(ix) 3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		
		200	Other Miscellaneous Compensations and Assignments		
		96	Agartala Municipal Council		
		01	Salary/ Wages/ TA an DA/ Pension/ Contingency (Non-Plan)	(+) 1275.00	(-) 710.50
18.	39 – Education (Higher) Department	(i) 2202	General Education		
		03	University and Higher Education		
		001	Direction and Administration		
		98	Administration		
		39	Higher Education (Non-Plan)	(+) 7.65	(-) 153.50
		(ii) 103	Government Colleges and Institutions		
		41	Human Development		
		49	Government Degree College (Non-Plan)	(-) 364.28	(-) 1086.97
		(iii) 2203	Technical Education		
		112	Engineering and Technical College/ Institutions		
		41	Human Development		
		51	Engineering College (Non-Plan)	(+) 7.77	(+) 196.77
		(iv) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		203	University and Higher Education		
		44	Additional Central Assistance (ACA)		
		01	Additional Central Assistance (ACA) (Plan)	(+) 77.61	(-) 915.86
		(v) 56	Nan-Lapsable		
		49	Improvement of State B.Ed. College in Tripura (CSS)	(-) 398.68	(-) 664.72

APPENDIX 2.7 (Contd.)

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

(Reference : Paragraph 2.3.7)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
		(vi) 75	Special Plan Assistance (SPA)		
		01	Special Plan Assistance (SPA) (Plan)	(+) 6.21	(-) 189.05
19.	40 – Education (School) Department	(i) 4202	Capital Outlay on Education, Sports, Art and Culture		
		01	General Education		
		202	Secondary Education		
		56	Nan-Lapsable	(+) 33.60	(-) 170.10
		(ii) 75	Special Plan Assistance (SPA)		
		01	Special Plan Assistance (SPA) (Plan)	(+) 170.69	(-) 975.02
20.	41 – Education (Social) Department	(i) 2235	Social Security and Welfare		
		03	National Social Assistance Programme		
		101	National Old Age Pension Scheme		
		07	National Social Assistance Programme (NSAP)		
		01	National Old Age Pension Scheme (Plan)	(-) 200.27	(-) 181.09
		(ii) 2202	General Education		
		04	Adult Education		
		200	Other Adult Education Programmes		
		19	Others		
		72	Salary for Staff deputed to TTAADC (Non-Plan)	(-) 108.69	(+) 142.91
21.	43 – Finance Department	(i) 2071	Pension and Other Retirement Benefits		
		01	Civil		
		101	Superannuation and Retirement Allowances		
		02	Pension		
		01	General Pension (Non-Plan)	(+) 11509.30	(-) 318.08
		(ii) 111	Pensions to Legislatures		
		02	Pension		
		08	Pension to MLAs (Non-Plan)	(+) 337.90	(-) 326.50
		(iii) 2049	Interest Payments		
		01	Interest on Internal Debt		
		101	Interest on Market Loans		
		58	Debt Services		
		10	Market Loans (Non-Plan)	(-) 1860.77	(-) 4197.48
		(iv) 200	Interest on Other Internal Debt		
		58	Debt Services		
		43	Power Bond (Non-Plan)	(+) 3283.19	(-) 3576.96
		(v) 122	Interest on Investment on Special Central Government Secretaries issued against Net Collection of Small Savings from 14-99		
		58	Debt Services		
		17	Small Savings Collection (Non-Plan)	(-) 1944.08	(+) 3048.78
22.	51 – Public Works (Drinking Water and Sanitation) Department	(i) 4215	Capital Outlay on Water Supply and Sanitation		
		01	Water Supply		
		102	Rural Water Supply		

APPENDIX 2.7 (Concld.)

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

(Reference : Paragraph 2.3.7)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description of Services	Re-appropriation	Final excess (+) / savings (-)
		28	Public Health		
		42	Water Supply Scheme at Bishalgarh (CSS)	(+) 19.90	(-) 280.23
		(ii) 70	State Share		
		51	Public Works (PHE) (Plan)	(+) 69.15	(-) 138.87
23.	52 – Family Welfare and Preventive Medicine	(i) 2210	Medical and Public Health		
		06	Public Health		
		001	Direction and Administration		
		98	Administration		
		52	Family Welfare and Preventive Medicine (Non-Plan)	(-) 132.50	(-) 184.66
		(ii) 4210	Capital Outlay on Medical and Preventive Medicine		
		02	Rural Health Services		
		103	Primary Health Centres		
		44	Additional Central Assistance (ACA)		
		01	Additional Central Assistance (ACA) (Plan)	(+) 78.52	(-) 399.18

APPENDIX 2.8

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

(Rupees in lakh)

Sl. No.	Number and name of grants / appropriations	Total provision	Total savings (Percentage of total savings over the total provision)	Amount surrendered (Percentage of surrender to savings)
Revenue-voted				
1.	5 – Law Department	3,621.34	726.68 (20)	18.50 (3)
2.	6 – Revenue Department	8,757.56	2,035.21 (23)	57.46 (3)
3.	9 – Statistical Department	904.20	107.26 (12)	29.24 (27)
4.	15 – Public Works (Water Resources) Department	12,367.27	3,594.21 (29)	88.67 (2)
5.	20 – Welfare of Scheduled Castes Department	17,779.99	7,139.97 (40)	2,619.41 (37)
6.	25 – Industries (Handloom, Handicrafts and Sericulture) Department	1,765.71	168.58 (10)	54.34 (32)
7.	28 – Horticulture Department	2,169.47	254.69 (12)	76.34 (30)
8.	30 – Forest Department	5,574.65	1,160.25 (21)	412.84 (36)
9.	39 – Education (Higher) Department	7,435.82	1,960.79 (26)	815.69 (42)
10.	41 – Education (Social) Department	19,530.64	2,872.74 (15)	1,361.38 (47)
11.	46 – Treasury	383.97	67.67 (18)	29.81 (44)
12.	47 – Chief Minister Secretariat	64.00	10.45 (16)	4.19 (40)
13.	51 – Public Works (Drinking Water and Sanitation) Department	2,575.00	727.35 (28)	133.00 (18)
14.	53 – Tribal Welfare (Research) Department	205.47	58.83 (29)	15.91(27)
Revenue-charged				
15.	43 – Finance Department	48,054.28	6,632.30 (14)	335.96 (5)
Capital-voted				
16.	16 – Health Department	3,109.45	858.75 (28)	87.22 (10)
17.	23 – Panchayati Raj Department	4,909.53	2,245.34 (46)	679.36 (30)
18.	24 – Industries and Commerce Department	1,135.83	323.97 (29)	156.91 (48)
19.	39 – Education (Higher) Department	4,851.63	2,288.00 (47)	538.07 (24)
20.	43 – Finance Department	20,500.00	20,487.67 (99)	8,180.00 (40)
21.	52 – Family Welfare and Preventive Medicine	671.49	426.71 (64)	5.50 (1)
Total :		**166,367.30**	**54,147.42 (33)**	**15,699.80 (28)**

APPENDIX 2.9

Surrenders in excess of actual savings

(Reference: Paragraph 2.3.10)

(Rupees in lakh)

Sl. No.	Number and name of the grant/ appropriation	Total grant/ appropriation	Savings	Amount surrendered	Amount surrendered in excess
Revenue – Voted					
1.	7 – Administrative Reforms	169.88	52.18	56.48	4.30
2.	11 – Transport Department	1,692.54	47.68	66.87	19.19
3.	17 – Information, Cultural Affairs and Tourism Department	1,690.72	16.18	117.83	101.65
4.	23 – Panchayati Raj Department	10,081.18	150.17	1,352.84	1,202.67
5.	34 – Planning and Co-ordination Department	236.59	23.36	54.90	31.54
6.	35 – Urban Development Department	10,998.42	451.55	607.92	156.37
7.	37 – Labour Organisation	499.73	39.41	132.74	93.33
8.	40 – Education (School) Department	75,443.00	409.72	908.82	499.10
Capital – Voted					
9.	28 – Horticulture Department	808.32	233.10	470.81	237.71
10.	34 – Planning and Co-ordination Department	15,912.00	15,582.00	15,600.00	18.00
	Total :	**117,532.38**	**17,005.35**	**19,369.21**	**2,363.86**

APPENDIX 2.10

Statement of grants / appropriations in which savings of ₹ 10 lakh and above occurred but no part had been surrendered during 2010-11

(Reference : Paragraph: 2.3.11)

(Rupees in lakh)

Sl. No.	Number and name of grant / appropriation	Savings
Revenue-voted		
1.	1 – Department of Parliamentary Affairs	153.69
2.	3 – General Administration (S.A) Department	145.82
3.	4 – Election Department	32.23
4.	12 – Co-operation Department	171.88
5.	44 – Institutional Finance	13.94
6.	49 – Fire Service Organisation	113.58
Revenue-charged		
7.	8 – Appointment and Services Department	32.91
8.	15 – Public Works (Water Resources) Department	20.40
Capital-voted		
9.	6 – Revenue Department	216.58
10.	9 – Statistical Department	40.00
11.	10 – Home (Police) Department	34.56
12.	13 – Public Works (Roads and Bridges) Department	6,473.71
13.	17 – Information, Cultural Affairs and Tourism Department	1,229.88
14.	42 – Education (Sports and Youth Programme) Department	550.17
15.	51 – Public Works (Drinking Water and Sanitation) Department	476.99
Capital-charged		
16.	43 – Finance Department	58.58
Total :		**9,764.92**

APPENDIX 2.11

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

(Rupees in crore)

Sl. No.	Number and name of grant / appropriations	Total Provision	Actual expenditure	Excess	Amount surrendered
Revenue-voted					
1.	13 – Public Works (Roads and Buildings) Department	232.36	236.24	3.88	26.18
2.	16 – Health Department	90.74	91.96	1.22	6.94
3.	24 – Industries and Commerce Department	17.57	17.61	0.04	2.18
4.	31 – Rural Development Department	111.43	111.59	0.16	2.11
Capital-voted					
5.	14 – Power Department	50.55	54.84	4.29	10.42
	Total :	**502.65**	**512.24**	**9.59**	**47.83**

APPENDIX 2.12

Statement showing rush of expenditure in the month of March 2011

(Reference: Paragraph 2.3.12)

(Rupees in crore)

Sl. No.	Number and name of grant / appropriation	Total provision	Total expenditure	Expenditure upto December 2010	Expenditure during March 2011	Percentage of expenditure incurred during March 2011 to	
						Total provision	Total expenditure
(1)	*(2)*	*(3)*	*(4)*	*(5)*	*(6)*	*(7)*	*(8)*
Revenue Section							
1.	20 – Welfare of Scheduled Castes Department	177.82	106.40	50.71	37.68	21	35
2.	35 – Urban Development Department	109.98	105.47	73.55	27.81	25	26
3.	52 – Family Welfare and Preventive Medicine	89.10	80.54	64.21	23.26	26	29
Capital Section							
4.	6 – Revenue Department	27.67	25.50	1.53	17.90	65	70
5.	10 – Home (Police) Department	16.00	15.65	4.49	9.72	61	62
6.	11 – Transport Department	12.17	5.59	2.08	2.64	22	47
7.	12 – Co-operation Department	3.35	2.35	0.62	0.73	22	31
8.	13 – Public Works (Roads and Bridges) Department	218.38	153.65	99.31	54.34	25	35
9.	21 – Food and Civil Supplies Department	1.51	1.31	0.06	0.38	25	29
10.	28 – Horticulture Department	8.08	5.75	2.42	3.10	38	54
11.	39 – Education (Higher) Department	48.52	25.64	5.60	11.53	24	45
12.	40 – Education (School) Department	49.61	32.30	16.66	11.51	23	36
13.	41 – Education (Social) Department	41.48	45.75	15.37	17.31	42	38
Total:		**803.67**	**605.90**	**336.61**	**217.91**		

APPENDIX – 2.13

Department-wise break-up of outstanding AC Bills as on 31-03-2011

(Reference: Paragraph 2.4.1)

(Rupees in crore)

Sl. No.	Name of the Department	Year	No. of AC Bills	Amount
1	Election Department	2009-10	52	0.47
2	Law Department	2009-10	65	0.30
		2010-11	1	0.01
3	Revenue Department	2008-09	253	4.71
		2009-10	1096	8.43
		2010-11	2021	3.93
4	General Administration (SA) Department	2009-10	15	0.05
5	Appointment an Service Department	2010-11	20	0.10
6	Home (Police) Department	2009-10	288	6.37
		2010-11	349	5.56
7	Transport Department	2010-11	7	0.43
8	Health Department	2010-11	2	0.05
9	Information, Cultural Affairs and Tourism Department	2009-10	66	0.41
		2010-11	17	0.07
10	General Administration (Political) Department	2009-10	41	0.04
		2010-11	62	0.23
11	Tribal Welfare Department	2008-09	173	8.09
		2009-10	1792	11.14
		2010-11	4186	25.03
12	Welfare of SCs, OBCs and Minorities Department	2008-09	52	2.62
		2009-10	1038	6.34
		2010-11	1977	10.85
13	Food, Civil Supplies and Consumers Affairs Department	2009-10	14	0.05
		2010-11	12	0.05
14	Relief and Rehabilitation Department	2009-10	82	1.68
		2010-11	67	6.20
15	Panchayati Raj Department	2009-10	71	0.29
		2010-11	46	0.42
16	Industries and Commerce Department	2009-10	2	0.25
17	Fisheries Department	2009-10	54	0.12
18	Agriculture Department	2009-10	29	0.25
		2010-11	31	0.97
19	Horticulture Department	2009-10	380	1.49
		2010-11	613	2.23
20	Animal Resources Development Department	2008-09	20	0.16
		2009-10	71	0.59
		2010-11	3	0.02
21	Forest Department	2009-10	15	0.08
22	Rural Development Department	2009-10	540	3.32
		2010-11	406	2.28
23	Urban Development Department	2010-11	18	0.12

APPENDIX – 2.13 (Concld.)
Department-wise break-up of outstanding AC Bills as on 31-03-2011
(Reference: Paragraph 2.4.1)

(Rupees in crore)

Sl. No.	Name of the Department	Year	No. of AC Bills	Amount
24	Science, Technology and Environment Department	2009-10	4	0.02
25	Planning and Co-ordination Department	2009-10	1	0.04
26	Education (Higher) Department	2009-10	17	0.09
		2010-11	15	0.06
27	Education (School) Department	2009-10	680	3.37
		2010-11	1963	10.00
28	Education (Social) Department	2009-10	277	1.46
		2010-11	3730	16.24
29	Education (Sports and Youth Programme) Department	2009-10	3	0.02
		2010-11	15	0.10
30	Taxes and Excise Department	2009-10	1	0.01
31	Treasuries	2009-10	2	0.50
32	Chief Minister Secretariat	2010-11	32	0.03
Grand Total:			**22,787**	**147.74**

Appendix – 2.14

Department-wise Budget allocation of funds and actual expenditure during 2010-11 under grant No. 20

(Reference: Paragraph 2.6)

(Rupees in lakh)

Sl. No.	Name of Department	B.E 2010-11					R.E 2010-11					Actual Expenditure during 2010-11
		Plan	Non-plan	CSS	NEC	Total	Plan	Non-plan	CSS	NEC	Total	
1.	Welfare of SCs, OBC & Minorities Department	1363.72	701.81	600.00	0.00	2665.53	1035.20	317.40	1757.42	0.00	3110.02	2311.93
2.	Revenue Department	810.44	0.00	110.50	0.00	920.94	758.39	0.00	26.35	0.00	784.74	679.50
3.	Transport Department	51.34	0.00	0.15	93.50	144.99	131.50	0.00	63.27	85.00	279.77	47.29
4.	Cooperation Department	154.24	0.00	0.00	0.0	154.24	148.46	0.00	0.00	0.00	148.46	148.46
5.	Public Works (Roads & Bridges) Department	5668.92	0.00	379.93	1103.20	7152.05	5072.88	0.00	380.21	1105.00	6558.09	6067.50
6.	Power Department	85.17	0.00	0.17	255.00	340.34	0.00	0.00	592.73	0.00	592.73	653.12
7.	Public Works (Water Resources) Department	3245.30	0.00	89.06	0.00	3334.36	1739.91	0.00	327.63	0.00	2067.54	708.19
8.	Health Services Department	1269.88	0.00	230.00	0.00	1499.88	1268.76	0.00	39.21	0.00	1307.97	884.68
9.	Information, Cultural Affairs and Tourism Department	529.00	0.00	0.00	0.00	529.00	569.38	0.00	402.79	0.00	972.17	282.87
10.	Food & Civil Supplies Department	46.71	0.00	0.17	0.00	46.88	35.46	0.00	58.50	0.00	93.96	98.39
11.	Panchayati Raj Department	723.37	0.00	0.00	0.00	723.37	500.76	0.00	0.00	0.00	500.76	200.72
12.	Industries & Commerce Department	581.44	0.00	0.00	0.00	581.44	475.77	0.00	0.00	0.00	475.77	419.12
13.	Handloom, Handicraft & Sericulture Department	156.36	0.00	85.17	0.00	241.53	162.71	0.00	183.05	0.00	345.76	344.93
14.	Fisheries Department	241.55	0.00	0.00	0.00	241.55	104.65	0.00	0.00	0.00	104.65	102.19
15.	Agriculture Department	2441.39	0.00	632.06	0.00	3073.45	2400.24	0.00	626.60	0.00	3026.84	1766.14
16.	Horticulture Department	298.98	0.00	85.00	0.00	383.98	176.06	0.00	261.26	0.00	437.32	375.40
17.	Animal Resources Development Department	281.57	0.00	51.00	0.17	332.74	203.59	0.00	62.20	0.00	265.79	235.80
18.	Forest Department	3282.00	0.00	69.15	25.00	3376.15	1274.74	0.00	120.54	0.00	1395.28	2312.09
19.	Rural Development Department	1549.75	0.00	0.17	0.00	1549.92	1239.85	0.00	30.08	0.00	1269.93	927.78
20.	Science & Technology Department	142.00	0.00	0.00	0.00	142.00	66.34	0.00	0.00	0.00	66.34	63.38
21.	State Planning & Coordination Department	5208.08	0.00	0.00	0.00	5208.08	104.98	0.00	0.00	0.00	104.98	70.00

Appendix – 2.14 (Concld.)
Department-wise Budget allocation of funds and actual expenditure during 2010-11 under grant No. 20
(Reference: Paragraph 2.6)

(Rupees in lakh)

Sl. No.	Name of Department	B.E 2010-11					R.E 2010-11					Actual Expenditure during 2010-11
		Plan	Non-plan	CSS	NEC	Total	Plan	Non-plan	CSS	NEC	Total	
22.	Urban Development Department	620.00	0.00	0.00	0.00	620.00	190.77	0.00	0.00	0.00	190.77	470.49
23.	Jail Department	59.50	0.00	0.00	0.00	59.50	98.81	0.00	0.00	0.00	98.81	97.46
24.	Labour Organisation	41.69	0.00	0.00	0.00	41.69	27.36	0.00	0.00	0.00	27.36	0.00
25.	Education (Higher) Department	624.91	0.00	578.00	10.20	1213.11	1073.32	0.00	184.61	10.20	1268.13	720.70
26.	Education (School) Department	2647.27	0.00	800.20	0.00	3447.47	2728.37	0.00	1328.28	0.00	4056.65	2105.29
27.	Education (Social) Department	2741.46	0.00	1676.48	0.00	4417.94	2190.81	0.00	2146.18	0.00	4336.99	2974.77
28.	Sports & Youth Affairs Department	466.50	0.00	0.40	0.00	466.90	517.61	0.00	69.08	0.00	586.69	362.83
29.	Public Works (Drinking Water and Sanitation) Department	1024.16	0.00	98.65	0.00	1122.81	1026.80	0.00	33.41	0.00	1060.21	1024.05
30.	Family Welfare & Primitive Medicine Department	912.86	0.00	354.18	0.00	1267.04	865.44	0.00	357.00	0.00	1222.44	1007.18
31.	Factories & Boilers	1.70	0.00	0.00	0.00	1.70	1.33	0.00	0.00	0.00	1.33	0.69
32.	Employment	10.21	0.00	0.00	0.00	10.21	6.00	0.00	0.00	0.00	6.00	3.22
33.	Information Technology Department	41.91	0.00	0.00	0.00	41.91	118.94	0.00	0.00	0.00	118.94	0.00
Total:		**37323.38**	**701.81**	**5840.44**	**1487.07**	**45352.70**	**26315.19**	**317.40**	**9050.40**	**1200.20**	**36883.19**	**27466.16**

APPENDIX 3.1

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

(Reference: Paragraph 3.2)

(Rupees in lakh)

Sl. No.	Name of the Body / Authority	Year for which accounts had not been received	Grants received during 2010-11
(1)	(2)	(3)	(4)
1.	Tripura State Social Welfare Advisory Board	2009-10 to 2010-11	NA
2.	District Rural Development Agency, West	2007-08 to 2010-11	NA
3.	District Rural Development Agency, South	2010-11	NA
4.	District Rural Development Agency, North	2010-11	172.24
5.	District Rural Development Agency, Dhalai	2009-10 to 2010-11	698.77
6.	Tripura Scheduled Caste Development Corporation Limited.	1998-99 to 2010-11	12.00
7.	Tripura Renewal Energy Development Agency	2009-10 to 2010-11	137.86
8.	Pragati Vidya, Agartala	2009-10 to 2010-11	65.06
9.	Ramthakur Pathsala (Boys) H.S (+2 stage) School, Agartala	2006-07 to 2010-11	NA
10.	Health and Family Welfare Society	2009-10 to 2010-11	NA
11.	Tripura State Aids control Society	2005-06 to 2010-11	NA
12.	Tripura State Blindness Control Society	2003-04 to 2010-11	NA
13.	Tripura State Leprosy Control Society	2008-09 to 2010-11	NA
14.	Tripura State Council for Science and Technology	2010-11	344.87
15.	D. N. Vidyamandir, Dharmanagar	2010-11	121.34
16.	Prachya Bharati H. S. School	Since inception (for over nine years)	128.36
17.	Srinath Vidyaniketan Khowai	Since inception (for over nine years)	80.55
18.	Tripura State TB Control Society	2009-10 to 2010-11	NA
19.	Tripura Mental Health Society	2005-06 to 2010-11	NA
20.	Bordwali H. S. School, Agartala	2007-08 to 2010-11	NA
21.	N. S. Vidya Niketan School, Agartala	2006-07 to 2010-11	NA
22.	Isanchandra Nagar Pargana H. S. School, Bishalgarh	2009-10 to 2010-11	NA
23.	Karaimura H. S. School (Secondary Stage)	2006-07 to 2010-11	74.80
24.	Fatikroy Class – XII School, (Secondary Stage)	2006-07 to 2010-11	NA
25.	Ramthakur Pathsala (Girls) H. S. (+2 Stage) School, Agartala	2010-11	72.30
26.	Bishalgarh H. S. School, Bishalgarh	2005-06 to 2010-11	129.52
27.	Ranirbazar Vidyamandir, Ranirbazar	Since inception (for over nine years)	NA

APPENDIX 3.1 (Concld.)

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

(Reference: Paragraph 3.2)

(Rupees in lakh)

Sl. No.	Name of the Body / Authority	Year for which accounts had not been received	Grants received during 2010-11
(1)	(2)	(3)	(4)
28.	Ramesh H. S. School, Udaipur	2007-08 to 2010-11	188.01
29.	Belonia Vidyapith, Belonia	Since inception (for over nine years)	NA
30.	Mahatma Gandhi H. S. School, College Tilla, Agartala	Do	NA
31.	Tripura Veterinary Council	Do	23.00
32.	Sankaracharya Vidyaniketan (Secondary Stage)	Do	NA
33.	Vivekananda H. S. School (Secondary Stage)	Do	100.40
34.	Saradamoyee Vidyapith, (Secondary Stage), Teliamura	2006-07 to 2010-11	33.45
35.	Jolaibari High School, (Secondary Stage)	Since inception (for over nine years)	NA
36.	R. K. Shiksha Paratisthan, (Secondary Stage), Kailashahar	Do	79.72
37.	Harachandra H. S. School (Secondary Stage)	Do	90.26
38.	Tripura Scheduled Tribes Co-operative Development Corporation Limited	2010-11	91.02
39.	Ramakrishna Vivekananda Vidyamandir, Dhaleswar	2010-11	84.43

APPENDIX 3.2
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	2002-03 to 2009-10	1991-92 to 1992-93	26-03-2002	26-02-2004	Annual Accounts from 2010-11 is pending.	NA
				1993-94 to 1997-98	15-04-2004	01-10-2004		
				1998-99 to 2001-02	26-04-2010	Not yet placed		
2.	Tripura Housing and Construction Board	2005-06	2002-03 to 2007-08	1990-91 to 1992-93	03-07-2007	Not yet placed	Annual Accounts from 2008-09 to 2010-11 are pending.	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	1999-2000 to 2003-04	2003-04 to 2007-08	1991-92 to 1996-97	21-06-2006	16-6-2010	Annual Accounts from 2008-09 to 2010-11 are pending.	NA
		2004-05 to 2007-08		1997-98 to 2002-03	18-12-2009	1-11-2010		
4.	Tripura Tribal Areas Autonomous District Council	Sixth Schedule of the Constitution	2007-08 to 2008-09	1992-93 to 2004-05	31-08-2008	26-08-2011	Annual Accounts from 2009-10 to 2010-11 are pending.	NA
				2005-06 to 2006-07	31-08-2010	Not yet placed		
5.	Tripura State Legal Service Authority	2008-09	2007-08 to 2009-10	1999-2000 to 2002-03	29-04-2004	17-03-2005	Annual Accounts for 2010-11 is pending.	NA
				2003-04 to 2004-05	25-09-2007	18-03-2008		
				2005-06 to 2006-07	08-04-2008	26-11-2008		

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