

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 matters arising from examination of Finance Accounts and Appropriation Accounts respectively of the State Government for the year ended 31 March 2009.
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, 2009 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 presented to the State Legislature, along with the Finance and Appropriation Accounts, with a view to assess objectively the financial performance of the State during the year 2008-09. 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 2008-09. A comparison has been made to see whether the State has given adequate fiscal priority to developmental, social sector and capital expenditure compared to other States in the country and whether the expenditure has been effectively absorbed by the intended beneficiaries.

The Comptroller and Auditor General (C&AG) has been commenting upon the Government's finances for over three years since the FRBM legislation and have published three 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 is considered an appropriate audit response to this challenge. Accordingly, from the report year 2009 onwards, C&AG has decided to bring out a separate volume titled "Report on State Finances."

The Report

Based on the audited accounts of the Government of Tripura for the year ending March 2009, 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 2009. 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, the 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

Return to fiscal correction: Though the State had achieved three out of four targets as set out in the FRBM Act, 2005, the State has the reasonable prospect of achieving the TFC targets as well by making an effort to increase tax compliance, reduce tax administration costs, make efforts to collect revenue arrears and prune unproductive expenditure 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 will also increase the total receipts of the State. Efforts should be made to increase non-tax revenue so that recourse to borrowed funds from GOI can be reduced.

Greater priority to capital expenditure: There is an urgent need to prioritise spending under capital heads and contain revenue expenditure. An internal control mechanism should be put in place to watch if the Government money is expended prudently so that value for money is channelised in its entirety to the beneficiaries.

Enhancing fiscal priority: From the point of view of improving developmental expenditure, it is important for the Government of Tripura to take appropriate expenditure measures and lay emphasis on provision of expending more under social and economic sectors. The ratio of developmental expenditure to aggregate expenditure indicates fiscal priority of the State, which in turn improves its fiscal health.

Review of Government investments: 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 justify if high cost borrowings are worth to be channelised there.

Prudent cash management: To match the State's flow of resources with its expenditure obligations, retention of cash balances need to be minimised. During 2008-09, interest receipts, as percentage of outstanding loans and advances was 0.98 whereas interest paid by the Government as percentage of outstanding liabilities was 7.78. Proper debt

management through advance planning could reduce the need for the State Government to hold large cash surplus.

Debt sustainability: The State can reasonably achieve the debt-GSDP ratio of 40 *per cent* by 31 March 2010 by initiating measures like utilising the borrowed funds under capital heads and meet revenue expenditure from the revenue receipts only. To establish a prudent debt management in the State, the debt-GSDP ratio should be kept stable by following the FRBM principles all through. Efforts should be made to maintain primary surplus and zero revenue deficit. Maintaining a calendar of borrowings to avoid bunching towards the end of the fiscal year and a clear understanding of the maturity profile of debt payments will go a long way in prudent debt management.

Oversight of funds transferred directly from the GOI to the State implementing agencies: As long as these funds remain outside the State budget, there is no single agency monitoring its use 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 State implementing agencies but are funded directly by the GOI. A system has to be put in place to ensure proper accounting of these funds and the updated information should be validated by the State Government as well as the Accountant General.

Financial management and budgetary control: This chapter deals with the position of actual expenditure against 56 grants/appropriations during 2008-09. It is observed that there is an overall saving of Rs. 1,329.97 crore and excess expenditure of Rs. 16.56 crore during 2008-09. This excess expenditure of 2008-09 compounded with an excess expenditure amount of Rs. 1,231.80 crore pertaining to 2001-08, require 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 38 grants/appropriations, more than 50 *per cent* of the total expenditure during the year was incurred in the last month of the financial year, despite clear directions to the contrary. The Abstract Contingent Bills had not been adjusted for long periods of time which is fraught with the risk of misappropriation and therefore needs to be monitored closely.

Financial Reporting: This chapter provides an account of the Tripura Government's compliance with various reporting requirements and financial rules. It was observed that 1,854 Utilisation Certificates amounting to Rs. 196.74 crore were pending as of August 2009. This chapter also provides details of non-submission of annual accounts for more than nine years and also delays in placement of Separate Audit Reports in the Legislature by more than five months to two years by the autonomous bodies. Besides, the cases of misappropriation and losses that indicate inadequacy of controls in the Government departments are also detailed in this chapter.

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CHAPTER I

FINANCES OF THE STATE GOVERNMENT

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 (2008-09) *vis-a-vis* the previous year while **Appendix 1.2** provides details of receipts and disbursements as well as overall fiscal position during the current year.

Table 1.1 Summary of the Current Year's Operations

(Rupees in crore)

2007-08	Receipts	2008-09	2007-08	Disbursements	2008-09		
Section A: Revenue							
					Non-Plan	Plan	Total
3,698.34	I. Revenue Receipts	4,076.78	2,793.64	I. Revenue Expenditure	2,474.47	654.98	3,129.45
370.70	Tax Revenue	442.50	1,312.65	General Services	1328.09	8.85	1,336.94
115.41	Non-tax Revenue	149.04	943.00	Social Services	693.01	455.16	1,148.17
650.62	Share of Union taxes / duties	686.52	473.82	Economic Services	373.95	190.97	564.92
2,561.61	Grants from Government of India	2,798.72	64.17	Grants-in-aid / contribution	79.42	-	79.42
Section B: Capital							
Nil	II. Miscellaneous Capital Receipts	-	923.68	II. Capital outlay	78.64	1,123.75	1,202.39
3.27	III. Recoveries of Loans and Advances	3.25	0.30	III. Loans and Advances disbursed	18.08	-	18.08
50.09	IV. Public Debt receipts	208.69	116.93	IV. Repayment of Public Debt	161.12	-	161.12
-	V. Contingency Fund	-	-	V. Contingency Fund	-	-	-
1,626.02	VI. Public Account receipts	2,082.46	1562.38	VI. Public Account disbursements	-	-	1,813.98
873.01	Opening balance	853.80	853.80	Closing balance	-	-	899.96
6,250.73	Total	7,224.98	6,250.73	Total	2,732.32	1,778.72	7,224.98

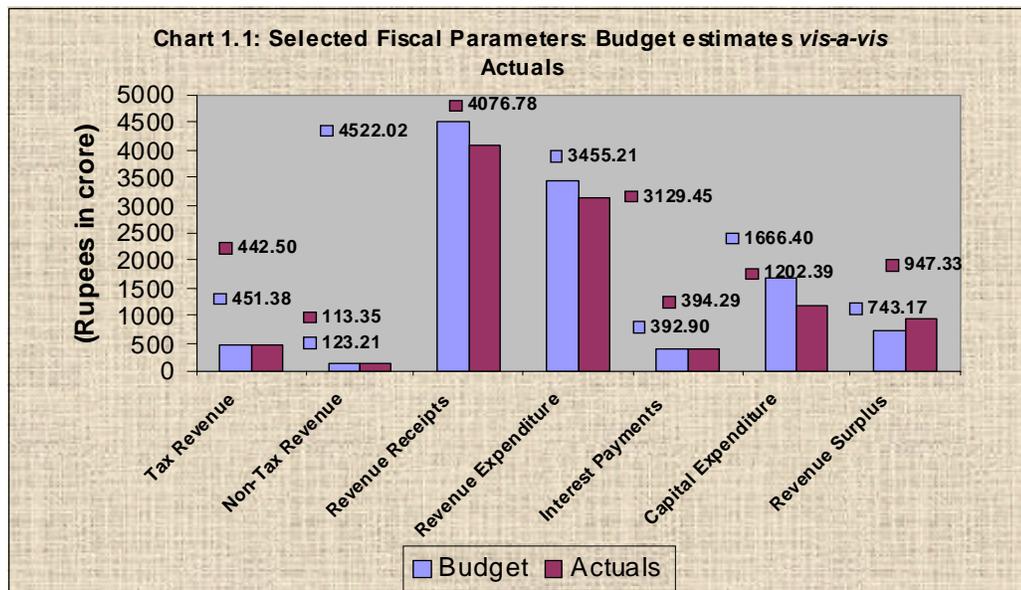
Following are the significant changes during 2008-09 over the previous year:

- Revenue receipts grew by Rs.378.44 crore (10.23 *per cent*) from Rs.3,698.34 crore to Rs.4,076.78 crore against revenue expenditure which increased by Rs.335.81 crore (12 *per cent*) from Rs.2,793.64 crore to Rs.3,129.45 crore during 2008-09 over the previous year, mainly due to increase in Tax Revenue

by Rs.71.80 crore, Non-Tax revenue by Rs.33.63 crore, Central tax transfer by Rs.35.90 crore and Grants from GOI by Rs.237.11 crore.

- Revenue expenditure grew from Rs.2,793.64 crore in 2007-08 to Rs.3,129.45 crore in 2008-09 mainly on increase in General Services by Rs.24.29 crore (1.85 *per cent*), Social Services by Rs.205.17 crore (21.76 *per cent*), Economic Services by Rs.91.10 crore (19.23 *per cent*) and Grants-in-aid and contribution by Rs.15.25 crore (23.76 *per cent*) during 2008-09 over the previous year.
- Capital expenditure increased by Rs. 278.71 crore (30.17 *per cent*) over the previous year.
- Loans and Advances of Rs.18.08 crore was disbursed during the year 2008-09 against Rs. 0.30 crore in the previous year. Of this, Rs.17.00 crore was disbursed for Power Projects to the State Electricity Corporation Limited during the year. Recovery in Loans and Advances decreased by Rs. 0.02 crore over the previous year.
- Receipts from Public Debt were Rs.208.69 crore against disbursement of Rs.161.12 crore during the current year. Receipts from Public Debt increased by Rs.158.60 crore mainly due to increase in borrowing from market and other institutions by Rs.159.38 crore while Loans and Advances from GOI decreased by Rs.0.78 crore during the year.
- Public Account Receipts increased by 28.97 *per cent* from Rs.1,626.02 crore in 2007-08 to Rs. 2,082.46 crore in 2008-09 mainly due to more receipts from Small Savings, Provident Funds (SSPF) etc. by Rs. 28.98 crore (7.25 *per cent*), Remittance balances by Rs.347.07 crore (39.26 *per cent*) and Sinking Fund by Rs.103.80 crore (259.50 *per cent*). In the total disbursement of Public Account, there was an increase of Rs.251.60 crore (16.10 *per cent*) in 2008-09 over the previous year (Rs.1562.38 crore) due to more disbursement in SSPF by Rs.18.71 crore (5.46 *per cent*) and Remittances by Rs. 321.87 crore (35.55 *per cent*) during the same period.
- Total inflow during 2008-09 was Rs.6,371.18 crore against Rs. 5,377.72 crore in 2007-08 while total outflow was Rs. 6,325.02 crore as against Rs. 5,396.93 crore during the same period with an increase of 18.47 *per cent* and 17.20 *per cent* respectively leading to an increase in the cash balance by Rs.46.16 crore at the end of the year 2008-09 (Rs. 899.96 crore) from Rs.853.80 crore at the end of 2007-08 (including Rs.36.19 crore as interest receipts on 91 days Treasury bills invested by RBI during 2007-08).

Chart 1.1 presents the budget estimates and actuals for some important fiscal parameters during 2008-09.



The above chart shows that during 2008-09 there was shortfall in revenue receipts by Rs.445.24 crore (9.85 per cent), revenue expenditure by Rs.325.76 crore (9.43 per cent) and capital expenditure by Rs.464.01 crore (27.84 per cent) over the budget estimates. The revenue surplus increased by Rs.204.16 crore (27.47 per cent) over the budget estimate of 2008-09 (Rs.743.17 crore).

The performance of the State during 2008-09 in terms of Fiscal targets fixed for selected variables laid down in Tripura Fiscal Responsibility and Budget Management (TFRBM) Act, 2005 vis-à-vis achievements is given in **Table 1.2**.

Table 1.2: Trends in major fiscal variations vis-à-vis projections for 2008-09

Fiscal Parameters	Targets as prescribed in TFRBM Act	Projections made by State Government in MTFPS*	Actual
Revenue Deficit (-) / surplus (+)	Strive to remain revenue surplus during the entire award period	(+) 17.71 per cent of RR	(+) 23.23 per cent of RR
Fiscal Deficit (-) / surplus (+)	FD to be 3 per cent of GSDP	(-) 6.13 per cent of GSDP	(-) 2.70 per cent of GSDP
Consolidated debt	40 per cent of GSDP	37.24 per cent of GSDP	50.62 per cent of GSDP
Incremental risk Guarantee	1 per cent of GSDP	No projections made	0.02 per cent of GSDP

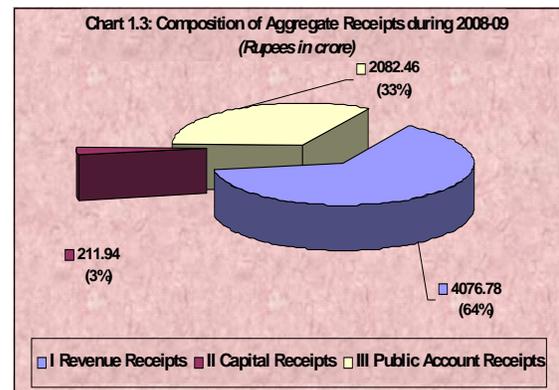
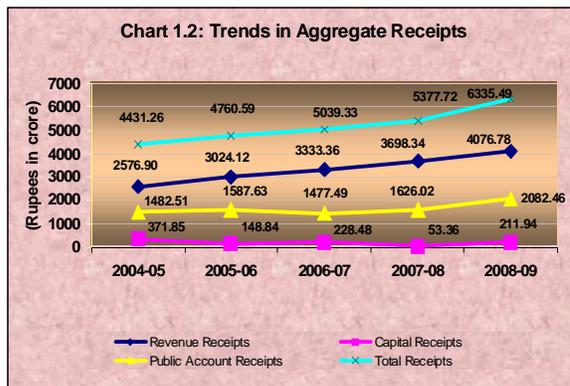
* Medium Term Fiscal Policy Statement.

The State has achieved three out of four TFRBM Act targets much before the timelines fixed in the FRBM Act. The debt-GSDP ratio at 50.62 per cent in 2008-09 indicates that the State is unlikely to achieve the target of 40 per cent by 31 March 2010. The State Government needs to initiate requisite measures to contain the debt to achieve the corresponding TFRBM Act target within the timeframe prescribed in the Act.

1.2 Resources of the State

1.2.1 Resources of the State as per Annual Finance Accounts

Revenue and capital are the two streams of receipts that constitute the resources of the State Government. 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). Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, 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. **Table 1.1** presents the receipts and disbursements of the State during the current year as recorded in its Annual Finance Accounts while **Chart 1.2** depicts the trends in various components of the receipts of the State during 2004-09. **Chart 1.3** depicts the composition of resources of the State during the current year.



- Revenue Receipts of the State increased by 58.20 per cent from Rs. 2,576.90 crore in 2004-05 to Rs. 4,076.78 crore in 2008-09.
- Tax revenue increased from 9 per cent (2004-05) to 11 per cent (2008-09) of the total Revenue Receipts whereas non-tax revenue decreased from 7 per cent (2004-05) to 3 per cent (2008-09) of the total Revenue Receipts during the period.
- State's share of Union taxes and duties increased from 15 per cent (2004-05) to 17 per cent (2008-09) of the total Revenue receipts, whereas Grants-in-aid from GOI increased from 69 per cent in 2004-05 of the total Revenue Receipts to 75 per cent in 2005-06 and gradually decreased to 69 per cent in 2008-09.

1.2.2 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 Agencies¹ for the implementation of various

¹ State Implementing Agency includes any Organisation/Institution including Non-Governmental Organisation which is authorized by the State Government to receive the funds from the Government of India for implementing a specific programme in the State.

schemes/programmes in social and economic sectors recognised as critical especially for the human and social development of population. As these funds are not routed through the State Budget/State Treasury System, Annual Finance Accounts do not capture the flow of these funds and to that extent State's receipts and expenditure as well as other fiscal variables/parameters derived from them are underestimated. During 2008-09, the Government of India has transferred an approximate amount of Rs.700.30 crore directly to the Implementing Agencies (detailed in **Appendix 1.3**). Significant amounts released for major programmes/schemes are detailed in **Table 1.3**.

Table 1.3: Funds Transferred Directly to State Implementing Agencies

(Rupees in crore)

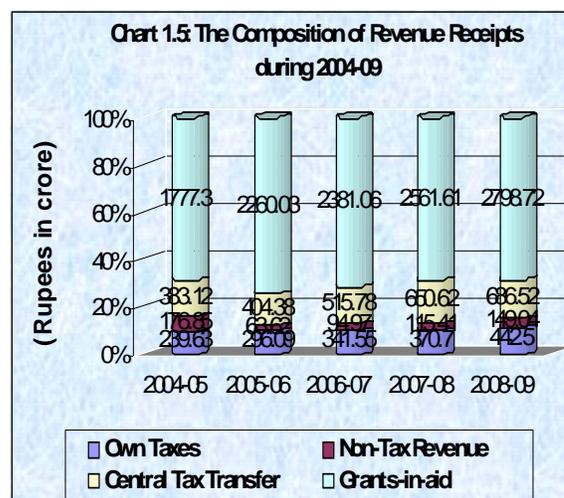
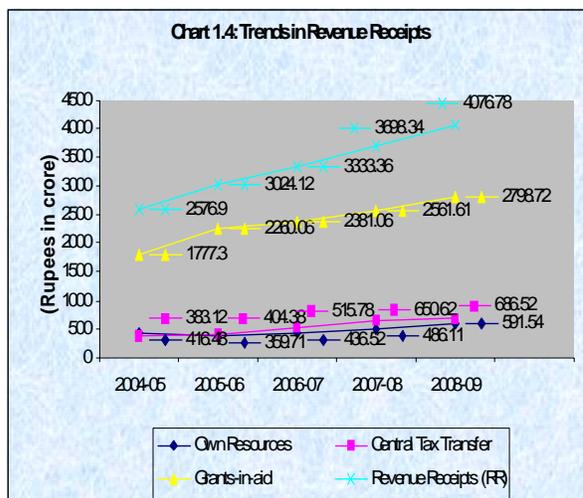
Sl. No.	Name of the Programme / Scheme	Name of the Implementing Agency in the State	Total fund released by the Government of India during 2008-09
1.	National Rural Employment Guarantee Programme (NREGP)	Project Directors, DRDA, South, West, North and Dhalai Districts, Tripura	460.50
2.	Rural Housing (Indira Awas Yojana)	-do-	66.97
3.	Sarva Shiksha Abhiyan (SSA)	SSA Rajya Mission, Tripura	64.64
4.	National Rural Health Mission (NRHM)	Health and Family Welfare Society, Tripura	42.84
5.	Swarnajayanti Gramin Swarojgar Yojana (SGSY)	Project Directors, DRDAs, South, West, North and Dhalai Districts, Tripura	20.00
6.	Renewable Energy for Rural Applications in Remote villages	Tripura Renewable Energy Development Agency	11.60
7.	Assistance to States for Developing Export Infrastructure (ASIDE)	Tripura Industrial Development Corporation Ltd.	8.01
Total			674.56

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

Table 1.3 shows that an amount of Rs. 460.50 crore (65.76 *per cent* of the total funds transferred) was given for National Rural Employment Guarantee Programme, Rs. 66.97 crore (9.56 *per cent*) for Rural Housing (Indira Awas Yojana) and Rs. 64.64 crore (9.23 *per cent*) for Sarva Shiksha Abhiyan during 2008-09. With the transfer of an approximate amount of Rs. 700.30 crore directly by GOI to the State Implementing Agencies, the total availability of State resources during 2008-09 had increased from Rs. 6,371.18 crore to Rs. 7,071.48 crore.

1.3 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, Central tax transfers and grants-in-aid from GOI. The trends and composition of revenue receipts over the period 2004-09 are presented in **Appendix 1.5** and also depicted in **Chart 1.4** and **1.5** respectively.



The trends in revenue receipts relative to GSDP are presented in **Table 1.4**.

Table 1.4: Trends in Revenue Receipts relative to GSDP

	2004-05	2005-06	2006-07	2007-08	2008-09
Revenue Receipts (RR) (Rupees in crore)	2,576.90	3,024.12	3,333.36	3,698.34	4,076.78
Rate of growth of Revenue Receipts (per cent)	18.88	17.35	10.23	10.95	10.23
Revenue Receipts / GSDP (per cent)	38.80	41.44	42.25	43.40	40.73
Buoyancy Ratios²					
Revenue Buoyancy with respect to GSDP	2.30	1.75	1.26	1.37	0.59
State's Own Tax Buoyancy with respect to GSDP	1.00	2.38	1.89	1.06	1.11
Revenue Buoyancy with reference to State's own taxes	2.30	0.74	0.67	1.28	0.53

1.3.1 State's Own Resources

As the State's share in Central taxes and grants-in-aid are determined on the basis of recommendations of the Finance Commission, collection of Central tax receipts and Central assistance for plan schemes etc., 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 2004-09 are presented in **Appendix 1.5**.

The contribution of tax revenue to the total Revenue Receipts of the State was 11 per cent during 2008-09 against 10 per cent in the previous year. The main contribution

² 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.

of the own taxes were Sales Tax (71 per cent), State excise (11 per cent), Taxes on vehicles (7 per cent) and Stamps and Registration fees (4 per cent). On the other hand, only 3 per cent of the total Revenue Receipts came from non-tax Revenue which constituted 25 per cent of own Resources of the State during 2008-09.

The percentage of the non-tax Revenue to total Revenue Receipts remained stagnant at 3 per cent in 2008-09 since 2006-07. The non-tax Revenue (Rs.149.04 crore) came mainly from interest receipts (Rs.62.93 crore) of which Rs. 62.24 crore (99 per cent) came from investment of cash balances by RBI, and Rs.0.69 crore from other interest receipts (from loans and advances). Other sources of non-tax revenue were mainly: Police (Rs.19.86 crore), Public works (Rs.6.17 crore), Health and Family Welfare (Rs.4.52 crore), Industries (Rs.9.38 crore) and Forestry and Wild life (Rs.5.57 crore).

The State Government, however, received during the year 2008-09 Rs.22.25 crore under Debt Consolidation and Relief Facility (DCRF) pertaining to the year 2006-07. *The Own Tax revenue (OTR) of the State remained far below both the normative assessment made by the Twelfth Finance Commission (TFC) for the State for 2008-09 (Rs.569.79 crore) and State's own projection in BE 2008-09 (Rs.451.38 crore). Similarly, non-tax revenue (NTR) was also significantly lower than both the TFC projection (Rs.160.89 crore) and State's own projection made in the Budget Estimates (Rs. 123.21 crore) as well as in the Revised Estimates (Rs.133.03 crore) for the year 2008-09.*

Article 3 (b) of the Tripura Fiscal Responsibility and Budget Management (TFRBM) Act, 2005 envisaged pursuance of policies to raise non-tax revenue with due regard to cost recovery of operations and maintenance expenses and equity of selected services. It was seen that the cost recovery (ratio of NTR to NPRES) of some selected services such as Education, Health, Irrigation, Power and Road Transport were 0.29 per cent, 5.61 per cent, 2.08 per cent, 0.44 per cent and 0.12 per cent respectively during the year 2008-09. Road Transport Services (0.12 per cent) fared the worst followed by Education Sector (0.29 per cent) and Power Sector (0.44 per cent). While non-tax revenue of Rs.0.14 crore and Rs.1.55 crore were collected from the Road Transport and Education Sector, Non-Plan Revenue expenditure in these sectors were Rs.117.35 crore and Rs.533.91 crore respectively during 2008-09.

Due to introduction of VAT in the State in 2005, the State Government received Rs.19.81 crore in 2008-09 as compensation for loss of revenue pertaining to the year 2007-08.

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

As on 31 March 2009, 91 cases of evasion in case of Sales Tax were detected. Out of which assessments / investigations were completed and demands raised in respect of 88 cases involving Rs.17.84 lakh including penalty as reported (September 2009) by the Commissioner of Taxes.

Though there was no write off or waiver cases during the year 2008-09, Rs.0.86 lakh was refunded in respect of Sales tax of 5 claims placed during the current year leaving 3 cases outstanding involving Rs.0.74 lakh.

Besides, 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 2008-09 revealed under assessment / short levy / loss of revenue amounting to Rs.4.45 crore in 51 cases.

Due to non-realisation/short realisation of revenue, the collection of OTR during the year was less than the normative projections made by the TFC (Rs.569.79 crore) and also State's own projection (Rs.451.38 crore) for the year while actual OTR was Rs. 442.50 crore during the year. This also affected the State's NTR as well as the total revenue receipts of the State during the current year.

1.3.3 Revenue Arrears

As of March 2009, the collection of Sales tax was in arrears amounting to Rs.18.37 crore out of which, Rs.0.16 crore was in arrears for more than five years as per information furnished by the Commissioner of Taxes (September 2009). Reasons for arrears of revenue were not on record.

1.4 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.

1.4.1 Growth and Composition of Expenditure

Chart 1.6 presents the trends in total expenditure over a period of five years (2004-09) and its composition both in terms of 'economic classification' and 'expenditure by activities is depicted respectively in **Charts 1.7** and **1.8**.

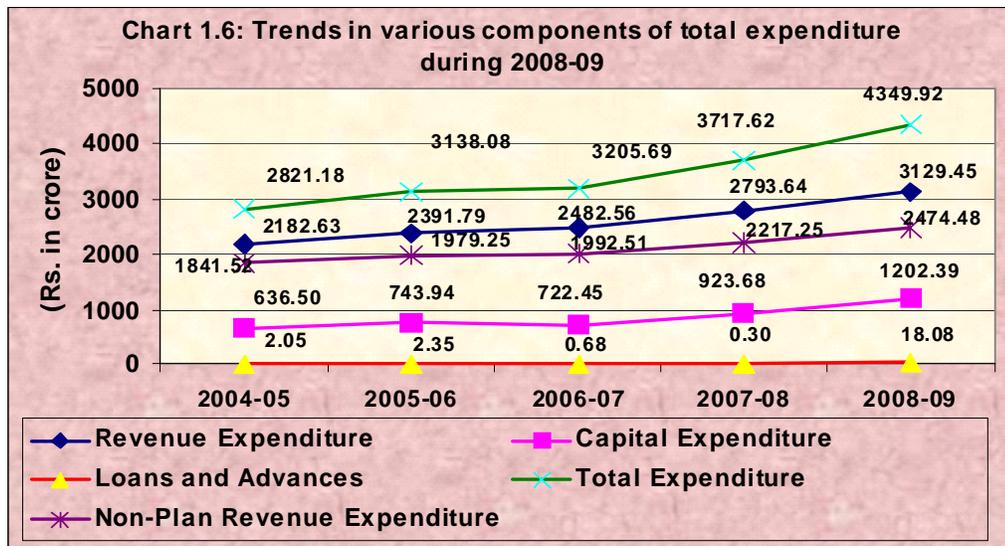


Chart 1.6 shows that total expenditure of the State increased from Rs.2,821.18 crore in 2004-05 to Rs.4,349.92 crore in 2008-09 with a growth rate ranging from 2.15 *per cent* to 17.01 *per cent* during the last five years. The revenue expenditure increased from Rs. 2,182.63 crore in 2004-05 to Rs. 3,129.45 crore in 2008-09, while capital expenditure increased from Rs. 636.50 crore to Rs. 1,202.39 crore during the same period. The capital expenditure was 27.67 *per cent* of the total expenditure during 2008-09, an increase of only 3 *per cent* as compared to the previous year (24.84 *per cent*). Non Plan Revenue Expenditure (NPRE) was a major component of the total expenditure during the period. Loans and Advances by the State Government increased by 781.95 *per cent* during the last five year period and 5,926.66 *per cent* in 2008-09 over the previous year. The high increase in 2008-09 was due to loans and advances for the Power Projects (Rs.17.00 crore).

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.

However, it was stated in the Third Quarterly Review Report³ of the Finance Minister for 2008-09 presented along with the Budget for 2009-10, that several steps have been taken to augment capital expenditure during 2009-10.

³ Under Section 11 of the Tripura Fiscal Responsibility and Budget Management Act, 2005, the Minister-in-Charge of the Finance Department is required to review every every quarter, the trends in receipts and expenditure in relation to the budget Estimates and place the outcome of such review before the Legislative assembly in its session.

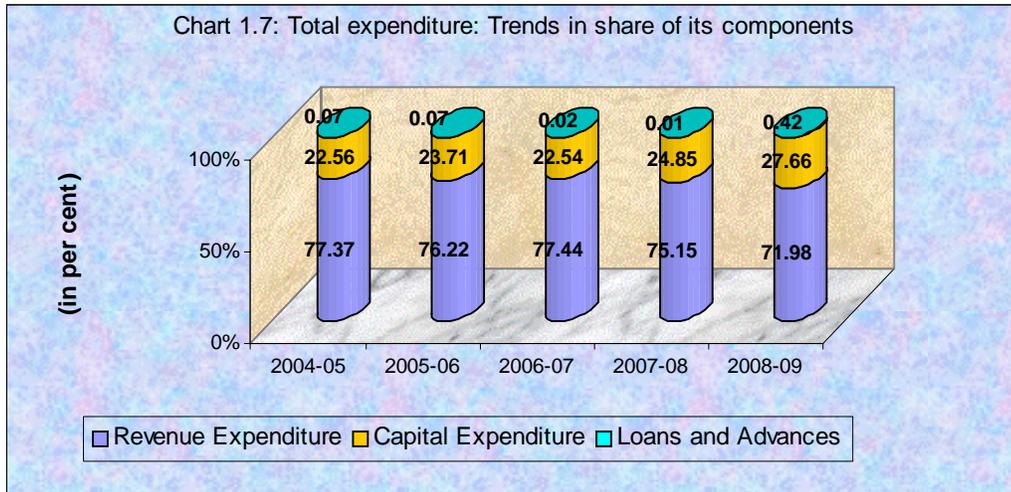
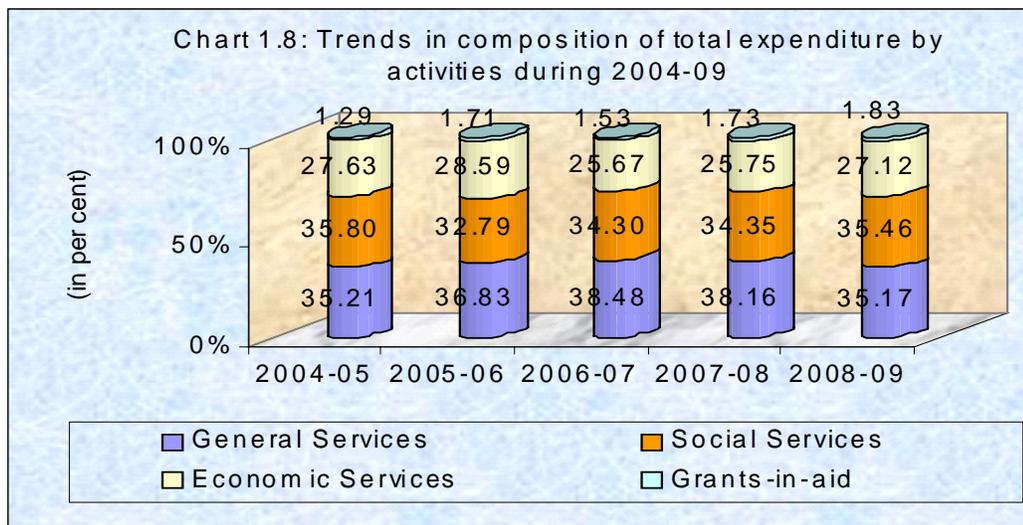


Chart 1.7 shows that as a percentage of total expenditure, Revenue expenditure was 72 per cent, of which non-plan revenue expenditure was a major component (about 57 per cent) during the year 2008-09. Only 15 per cent of total expenditure was in PRE.

The non-plan revenue expenditure (Rs. 2,474.47 crore) was higher than the TFC projection (Rs. 2,453.81 crore) for the current year. Despite the increase in the amount over the years, the share of NPRE has been declining with a corresponding increase in the PRE. The increase in the PRE in 2008-09 was mainly due to increase in Education (Rs. 6.72 crore), Health and Family Welfare (Rs. 12.60 crore), Welfare of SC, ST and OBC (Rs. 25.89 crore) and Social Welfare and Nutrition (Rs. 43.56 crore) in Social Sector. In Economic Sector, the increase in PRE was mainly due to increase in Agriculture and Allied Activities (Rs. 15.03 crore), Rural Development (Rs. 10.34 crore) and Transport (Rs. 0.17 crore). While total expenditure increased by 17 per cent, the revenue receipts increased by 10 per cent during 2008-09 over the previous year. Total revenue expenditure increased by 12 per cent during the current year against 13 per cent in 2007-08.



The trends in composition of total expenditure by activities as depicted in **Chart 1.8** show that during five year period from 2004-09 expenditure in General Services marginally increased from 35 per cent to 38 per cent during 2004-05 to 2007-08 and decreased to 35 per cent in 2008-09, while in Social Sector it decreased from 36 per cent in 2004-05 to 35 per cent in 2008-09 and in Economic Sector, the percentage remained almost static in 2004-05 and 2008-09. The percentage of expenditure on Grants-in-aid ranged between 1 and 2 per cent during the last five year period.

During 2008-09, the expenditure in Social and Economic Sectors increased by 21 per cent and 23 per cent respectively over the previous year and the combined percentage of expenditure (Non-plan and Plan) in these two sectors increased by 22 per cent as compared to the previous year.

The non-plan revenue expenditure in Social and Economic sectors during 2008-09 were Rs.693.01 crore and Rs.373.95 crore respectively. *The non-plan revenue expenditure in Social Sector was much below the TFC Projection (Rs.867.45 crore) for the year. However, the non-plan revenue expenditure in Economic Sector was significantly higher than the TFC Projection (Rs.295.41 crore) mainly due to increased expenditure in Agriculture and Allied Activities (Rs.8.90 crore) and Transport (Rs.35.92 crore).*

1.4.2 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. **Table 1.5** and **Chart 1.9** present the trends in the expenditure on these components during 2006-09.

Table 1.5: Components of Committed Expenditure

Components of Committed Expenditure	2006-07	2007-08	2008-09	
			BE	Actuals
Salaries* & Wages , <i>Of which</i>	1,193.53 (60%)	1,334.12 (60%)	1,473.78	1,466.30 (59%)
Non-Plan Head	1,025.25	1,183.26	1,356.72	1,231.48
Plan Head**	129.61	116.39	117.06	143.11
Interest Payments	388.17 (19%)	395.76 (18%)	390.21	394.29 (16%)
Expenditure on Pensions	267.35 (13%)	315.30 (14%)	349.29	356.43 (14%)
Subsidies	61.36 (3%)	58.60 (3%)	66.64	6.56 (1%)
Total :	1,910.41	2,103.78	2,279.92	2,223.58
As per cent of Revenue Receipts				
Salaries & Wages	35.81	36.07	34.52	35.96
Interest Payments	11.65	10.70	9.14	9.67
Expenditure on Pensions	8.02	8.53	8.18	8.74
Subsidies	1.84	1.58	1.56	0.16

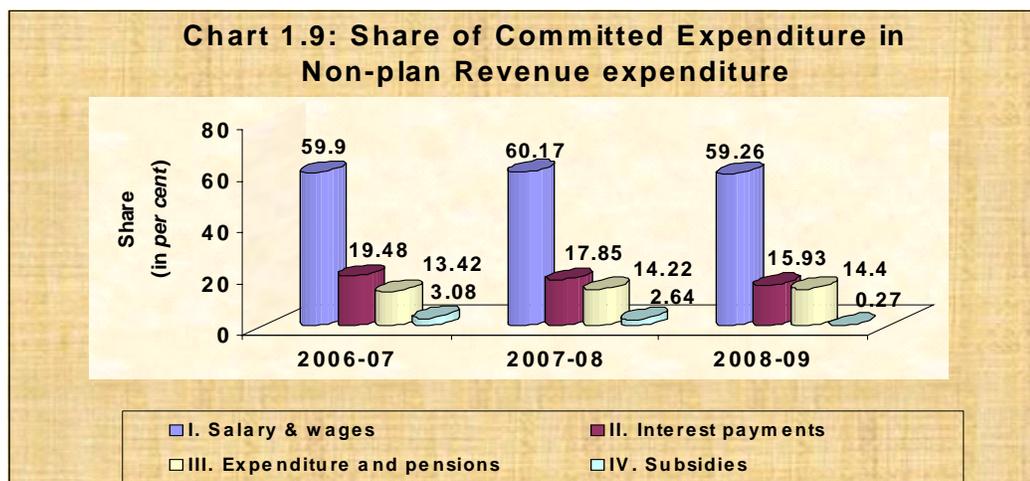
Figures in the parentheses indicate percentage to Non-plan Revenue Expenditure

*includes wages of Rs.34.47 crore in 2007-08 and Rs.33.50 crore in 2008-09. Also includes Rs.38.67 crore and Rs.58.21 crore as grants-in-aid in 2007-08 and 2008-09 respectively.

**Plan Head also includes the salaries and wages paid under Centrally Sponsored Schemes.

The committed expenditure (i.e. interest payments, pensions, salaries and subsidies all together) of the State Government increased from Rs. 2,103.78 crore to Rs. 2,223.58 crore during the period 2006-09. The committed expenditure during the current year however, was slightly lower than the Budget provision of Rs.2,279.92 crore. The overall percentage of committed expenditure on non-plan revenue expenditure and total Revenue Receipts was 90 per cent and 55 per cent respectively during the current year.

The committed liabilities for the State projected by the TFC was Rs.1,228.90 crore of non-plan revenue expenditure for 2008-09. Compared to this, there was an increase of 80.94 per cent in the actual expenditure during 2008-09.



Salary and wage expenditure

The expenditure on salaries and wages increased by 10 per cent from Rs.1,334.12 crore in 2007-08 to Rs.1,466.30 crore in 2008-09 against the TFC norms of growth rate of 6 per cent. Out of Rs.1,466.30 crore on salaries and wages, Rs.1,231.48 crore was in non-plan head while Rs.143.11 crore was in plan head. Rupees 33.50 crore was paid as wages, the classification of which into plan and non-plan was not available. Besides, Rs.58.21 crore was also paid as salary and wages out of the grants-in-aid given during 2008-09. The expenditure on salary and wages increased mainly due to increase in expenditure in Health (11 per cent), Water supply etc., (17 per cent), Agriculture (9 per cent), Rural Development (8 per cent), Irrigation (14 per cent) and Other Economic Services (10 per cent). In General Services, it increased by 8 per cent during the year. However, expenditure on salaries and wages in General Education decreased by Rs.0.41 crore (about 1 per cent) during 2008-09.

According to recommendation of the TFC, the States should follow a recruitment and wages policy, in a manner such that the total salary bill relative to revenue expenditure net of interest payments and pensions does not exceed 35 per cent. In the State of Tripura, this norm was not followed and salary and wages expenditure registered 61.64 per cent during 2008-09. However, the total salary and wages expenditure (Rs.1,466.30 crore) was below the Budget Estimates (Rs.1,473.78 crore)

and also Revised Estimates (Rs.1,590.65 crore) as indicated in the Macro Economic Framework Statement (MEFS) of the State Government. It may be noted that the liabilities on salary expenditure would further increase due to revision of pay structure of the State Government employees, as stated in the Third Quarterly Review Report 2008-09 and also in the budget speech 2008-09.

Interest payments

Interest payments during 2008-09 were Rs.394.29 crore, which was slightly lower than the previous year (Rs.395.76 crore). Interest of Rs.109.94 crore was paid on the borrowing from the NSS Funds, Rs.93.79 crore on the market borrowings, Rs.115.29 crore on the small savings fund, Rs.39.26 crore on the outstanding loans from the GOI and Rs.36.01 crore on other internal debt.

The expenditure on interest payments was higher than the projection (Rs.392.90 crore) of the State Government in its MEFS during the current year. *The interest payment was, however, within the TFC projection (Rs. 469.80 crore). The interest payment relative to revenue receipts at 9.67 per cent was well within the norm of 15 per cent recommended by TFC to be achieved during the award period.*

Pension payment

Pension payment increased by 13 *per cent* from Rs.315.30 crore in 2007-08 to Rs.356.43 crore in 2008-09, which was about 14 *per cent* of the non-plan Revenue expenditure of the current year. Pension payments during 2008-09 exceeded the projection made by the State Government (Rs. 349.29 crore) in its MEFS for 2008-09. *Expenditure on pensions remained within the normative projection (Rs. 424.59 crore) made by the TFC.* The liabilities however, is likely to further increase to Rs. 525 crore in the TFC Award period as 2,811 employees will retire on superannuation in 2009-10 and would be included in the existing pensioners (41,583) including MLA pensioners as projected by the State Government in the quarterly Review Report as well as in the Budget at a Glance for the year 2009-10.

Subsidies

The State Government paid subsidies to the extent of Rs.61.36 crore in 2006-07, Rs.58.60 crore in 2007-08 and Rs.6.56 crore in 2008-09 on the various components like Agriculture & Allied Activities (Crop Husbandry), Power and Transport. During 2008-09, subsidy of Rs.6.56 crore was paid on Crop Husbandry which included for Direction and Administration (Rs. 4.98 crore), Agricultural Farms (Rs. 0.06 crore) and other expenditure (Rs. 1.52 crore). The percentage of subsidy paid to total expenditure during 2006-07, 2007-08 and 2008-09 was 1.91, 1.58 and 0.15 respectively.

In the Third Quarterly Review Report placed alongwith the Budget 2009-10, it was stated that the Government has been providing financial support to the Tripura State Electricity Corporation Limited and Tripura Road Transport Corporation to meet the gap between income and expenditure. This financial support indirectly becomes a subsidy support. The projection of subsidy for 2008-09 made by Government in the MEFS was Rs. 66.64 crore (RE). However, the TFC provided Rs.3.19 crore per year as subsidy on food only for the award period.

1.4.3 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 1.6.

Table 1.6: Financial Assistance to Local Bodies etc.

Financial assistance to Institutions	2006-07	2007-08	2008-09	
			BE	Actuals
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	26.75	2.11	14.51	29.92
Municipal Corporations and Municipalities	37.17	22.78	-	59.24
Zilla Parishads and Other Panchayati Raj Institutions	52.00	55.17	-	60.00
Development Agencies	Nil	Nil	-	-
Hospital and Other Charitable Institutions	Nil	Nil	-	-
Other Institutions*	55.33	68.32	96.58	77.50
Total	171.25	148.38	111.09	226.66
Assistance as percentage of RE	6.89	5.31	3.19	7.24

The quantum of Financial assistance to the Zilla Parishads and other Panchayati Raj Institutions, educational institutions and other local bodies increased during 2006-09 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. The quantum of financial assistance was much higher than the assessment of Rs.111.09 crore (BE) made by the State Government in Third Quarterly Review Report placed in the Legislature alongwith the Budget for 2009-10.

1.5 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 of expenditure use and the effectiveness (assessment of outlay-outcome relationships for select services).

1.5.1 Adequacy of Public Expenditure

The expenditure responsibilities relating to social sectors and economic infrastructure are largely assigned to the State Governments. Enhancing human development levels requires the States to step up their expenditure on key social services like education,

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

health etc. The low level of spending on any sector in a particular State may be either due to low fiscal priority attached by the State Government or on account of the low fiscal capacity of the State Government or due to both working together. The low fiscal priority (ratio of expenditure category to aggregate expenditure) is attached to a particular sector if it is below the respective national average while the low fiscal capacity would be reflected if the State's per capita expenditure is below the respective national average even after having a fiscal priority that is more than or equal to the national average. **Table 1.7** analyses the fiscal priority and fiscal capacity of the State Government with regard to development expenditure, social sector expenditure and capital expenditure during the current year.

Table 1.7: Fiscal Priority and Fiscal capacity of the State during 2008-09

Fiscal Priority by the State	AE/GSDP	DE/AE	SSE/AE	CE/AE
All States/National Average* (Ratio) 2005-06	19.50	61.44	30.41	14.13
Tripura's Average (Ratio) 2005-06	33.26	61.44	32.79	23.71
All States/National Average (Ratio) 2008-09	19.16	67.68	33.90	16.87
Tripura's Average (Ratio) 2008-09	43.46	63.01	35.44	27.64
Fiscal Capacity of the State	DE#	SSE	CE	
All States Average per Capita Expenditure (Amount in rupees) 2005-06	3010	1490	692	
Tripura per Capita Expenditure (Amount in rupees) in 2005-06	5671	3026	2188	
Adjusted per Capita** Expenditure (Amount in rupees) in 2005-06	NR	NR	NR	
All States Average per Capita Expenditure (Amount in rupees) 2008-09	5030	2520	1254	
Tripura per Capita Expenditure (Amount in rupees) in 2008-09	7831	4405	3435	
Adjusted per Capita** Expenditure (Amount in rupees) in 2008-09	8411	NR	NR	
<p>*As per cent to GDP **Calculated as per the methodology explained in the Annexure. Figures of Arunachal Pradesh not included in calculating the All States Average. AE: Aggregate Expenditure DE: Development Expenditure SSE: Social Sector Expenditure CE: Capital Expenditure Population of Tripura: 0.34 crore in 2005-06 and 0.35 crore in 2008-09 # 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 2008-09, the GSDP figure (advanced estimate) has been taken from the Third Quarterly Review Report of the State Finance Minister, (2) Population figures were taken from Projection 2001-2026 of the Registrar General and Census Commissioner, India (Website: http://www.censusindia.gov.in) Population = Average of Projected population for 2005 and 2006. NR: No adjustment required since the State is giving adequate fiscal priority.</p>				

Table 1.7 shows the fiscal priority given by the Tripura Government to various expenditure heads in 2005-06 (the first year of the Twelfth Finance Commission Award Period) and the current year *viz.* 2008-09. The Government of Tripura had a much higher AE / GSDP ratio in both years under consideration compared to the All States Average. In SSE and CE also, the Tripura Government's expenditure as a percentage of AE was higher than the national average. In DE, however, the DE/AE ratio for Tripura was the same as the national average in 2005-06 (compared to the all States average) and this ratio was even lower in 2008-09. This indicates that the Government gives low priority to economic services.

Since the population of Tripura is low, the per capita expenditure in DE, SSE and CE in both the years was higher than the national average. Had the DE/AE ratio been as

high as the national average for Tripura, then the per capita expenditure for DE would have been much higher (as indicated in **Table 1.7** and calculated using the methodology in **Appendix 1.1**).

1.5.2 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 goods⁴. Apart from improving the allocation towards development expenditure⁵, 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 the **Table 1.8** presents the trends in development expenditure relative to the aggregate expenditure of the State during the current year *vis-à-vis* budgeted and the previous year, **Table 1.9** provides the details of capital expenditure and the component of revenue expenditure incurred on the maintenance of the selected social and economic services.

Table 1.8: Development Expenditure

Components of Development Expenditure	2006-07	2007-08	(Rupees in crore) 2008-09	
			BE	Actuals
Development Expenditure (a to c)	1,923.01 (59.98)	2,234.71 (60.11)	3,055.91 (58.22)	2,740.73 (63.00)
a. Development Revenue Expenditure	1,278.24 (39.97)	1,416.82 (38.11)	1,780.98 (33.93)	1,713.09 (39.38)
b. Development Capital Expenditure	644.09 (20.09)	817.59 (21.99)	1,272.90 (24.25)	1,009.56 (23.21)
c. Development Loans and Advances	0.68 (0.02)	0.30 (0.01)	2.03 (0.04)	18.08 (0.41)

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

Table 1.8 shows that the development expenditure, combining the expenditure on Social and Economic Sectors, increased in absolute terms from Rs.1,923.01 crore in

⁴ *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.

⁵ 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, economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.

2006-07 to Rs.2,740.73 crore in 2008-09. The percentage of increase in 2008-09 was 22.64 per cent. The percentage of development expenditure to the total expenditure of the State increased only 3 per cent as compared to the previous year. But the development expenditure was much below the level of Budget Estimates of Rs.3,055.91 crore for the year. The relative share of the revenue development expenditure was 39.38 per cent of the total expenditure while this share in respect of development capital expenditure was only 23.21 per cent. This indicated lack of Government priority for capital expenditure due to ever increasing pressure on revenue expenditure over the period. However, non-plan development revenue expenditure (SS + ES) of Rs.1,066.96 crore was lower than the TFC Projection of Rs.1,168.86 crore for the State during 2008-09.

Table 1.9 –Efficiency of Expenditure Use in Selected Social and Economic Services
(In per cent)

Social/Economic Infrastructure	2007-08			2008-09		
	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	9.77	93.38	6.62	11.56	85.34	14.66
Health & Family Welfare	39.20	80.34	19.66	35.55	75.39	24.61
Water Supply, Sanitation, and Housing & Urban Development	93.33	100.00	-	77.48	22.98	77.02
Other Social Services	14.96	17.85	82.15	11.67	16.10	83.90
Total (SS)	26.16	68.52	31.48	25.52	58.21	41.79
Economic Services (ES)						
Agriculture & Allied Activities	16.09	54.19	45.81	23.11	53.36	46.64
Irrigation & Flood Control	70.88	111.68*	-	55.17	61.73	38.27
Power & Energy	98.65	62.79	37.21	96.92	37.29	62.71
Transport	79.23	11.35	88.65	71.12	-	100.00
Other Economic Services	38.81	39.92	60.08	40.66	50.57	49.43
Total (ES)	50.50	44.26	55.74	52.17	40.84	59.16
Total (SS+ES)	36.59	60.41	39.59	37.06	52.48	47.52

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.

* Total expenditure was less than Salary and Wages expenditure due to more recovery than expenditure.

Table 1.9 depicts the various component-wise percentage 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 2007-08 and 2008-09.

The Table shows that the ratio of CE to TE under Social Services decreased from 26.61 per cent in 2007-08 to 25.52 per cent in 2008-09 mainly due to decrease under Health & Family Welfare and Water Supply, Sanitation, Housing & Urban Development while under Economic Services, it had increased by 1.67 per cent over the previous year, mainly due to increase in Agriculture & Allied Services and Transport. The share of salary and wages on Education under Social Services was 85.34 per cent of its revenue expenditure, (of which 86.13 per cent was for general education) and on Health & Family Welfare and Water Supply, Sanitation, Housing &

Urban Development, the share was 75.39 per cent and 22.98 per cent respectively. The percentage of salary and wages expenditure in relation to its revenue expenditure was lower by 10.31 per cent in 2008-09 over the previous year while expenditure on operations and maintenance cost increased to the extent over the previous year. However, the percentage of the salary expenditure in respect of Health and Water Supply, Sanitation, Housing & Urban Development decreased by 4.95 per cent and 77.02 per cent respectively over the previous year.

Under Economic Services, the salary and wage expenditure in terms of percentage of revenue expenditure was lower by 3.42 per cent over the previous year while the operations and maintenance cost increased to that extent due to increase in expenditure in Irrigation & Flood Control, Power & Energy and Transport.

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 (7.93 per cent) and increase in operations and maintenance costs to that extent during 2008-09 over the previous year.

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

Performance reviews pertaining to Implementation of Irrigation schemes, Functioning of Education (Higher) Department and Information technology review of e-Suvidha – an e-Governance project covering the period 2004-09 were taken up. The results of the performance reviews are summarised below:

(a) Implementation of Irrigation Schemes

The State has a total cultivable land of 2,80,000 ha with irrigation potential of 1,17,000 ha i.e. 41.79 per cent. The State does not have any major irrigation project and is dependant on three medium and several minor irrigation schemes. During 2004-09, the State had planned to create irrigation potential of 24,742 ha against which, it created a potential of only 10,466 ha i.e. 42 per cent. Performance review of implementation of irrigation schemes in the State revealed that the Public Works Department (Water Resources) has not prepared a long term perspective plan for Irrigation Project and in respect of the irrigation schemes taken up, Benefit Cost Ratio was not assessed. Implementation schedules were not adhered to and there were delays in acquisition of land and lack of coordination with other departments/corporations. Therefore the envisaged benefits of irrigation schemes could not be achieved due to inherent defects in planning, delays in acquisition of land and clearance from forest authorities. Further, even the potential created could not be utilised due to insufficient water at the source, non-laying of pipes to the full extent to cater to the targeted beneficiaries. The Department has not evolved an adequate monitoring mechanism to speed up the completion of ongoing schemes and evaluate the outcome of the completed schemes.

(Paragraph 1.1 of Audit Report 2008-09)

(b) Functioning of Education (Higher) Department

The Education (Higher) Department is responsible for providing higher education to the youth in the State, in order to equip them with adequate skills for furthering their chances of success in the competitive environment ahead. A performance audit on the functioning of the Department brought out the absence of an appropriate planning process in the Department. The Department does not have vital data from the educational institutions to plan its activities effectively and the allocation of funds for higher education as a percentage of Social Services gradually declined over the years. This coupled with shortage of teaching staff and absence of monitoring mechanism affected the objective of the Department of providing quality education to the students.

(Paragraph 1.2 of Audit Report 2008-09)

(c) Information technology review of e-Suvidha – an e-Governance project

Government launched e-Suvidha, a project to enhance the services provided to the citizens by availing benefits of IT, where it envisaged to provide a large number of services to the citizens through a single window. The project, however, suffered from lack of defined targets and uncertainty of its completion. Besides, due to improper use of application, the objective of citizens viewing the status of their applications over kiosks or internet remained unimplemented. The system is merely being utilised for data storage, typing and printing the certificates even after 9 years of its launch.

(Paragraph 1.3 of Audit Report 2008-09)

1.6 Financial Analysis of Government Expenditure and Investments

In the post-FRBM framework, the State is 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 complete 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 and take requisite steps to infuse transparency in financial operations. 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.

1.6.1 Financial Results of Irrigation Works

According to Para 6 (vii) of Term of Reference (TOR) of the TFC, there is the need for ensuring the commercial viability of irrigation projects etc. in the State through various means including adjustment of user charges and relinquishing of non-priority enterprises through privatisation or disinvestment. According to Para 6.23 of TFC Report, the cost recovery (Irrigation Receipts / non-plan revenue expenditure) rate of the Irrigation Projects should be 80 *per cent* for 2008-09 in relation to the maintenance expenditure on major, medium and minor Irrigation Projects.

Though there was no commercial Irrigation Project in the State of Tripura, the number of Minor and Medium Irrigation Projects in the State under AIBP as of March 2009 was 1,112 and 3 respectively.

During 2008-09, Non-Plan revenue expenditure on Minor and Medium Irrigation Projects was Rs. 27.35 crore, out of which, Rs.2.89 crore was maintenance expenditure.

It was stated in the Third Quarterly Review Report of the Finance Minister placed alongwith the Budget for 2009-10 in the State Legislature that imposing of user charges as a general measure was not encouragable 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.

1.6.2 Incomplete projects

The department-wise information pertaining to incomplete projects of which the scheduled date of completion was already over as on 31 March 2009 are given in the **Table 1.10**.

Table 1.10: Department-wise Profile of Incomplete Projects

(Rupees in crore)

Name of Projects	No. of incomplete Projects	Initial Budgeted Cost	Revised Total Cost of Projects	Cost Overruns	Cumulative actual expenditure as on 31.3.2009
Building	19	126.69	NA	NIL	85.84
Road & Bridges	46	115.82	3.19*	NIL	58.53
Irrigation and Flood Control	30	87.99	NA	NIL	45.38
Electrical and Gas Thermal Projects	7	33.73	NA	NIL	66.41
PHE (DWS) works	14	39.08	1.99	NIL	20.68
Total	116	403.31	5.18	NIL	276.84

Source: Finance Accounts 2008-09.

* Indicates the Revised total cost of the three projects as per the latest revision by the State Government.

As on 31 March 2009, there were 116 incomplete projects each costing Rs.1 crore and above, involving total budgeted cost of Rs.403.31 crore on which expenditure of Rs.276.84 crore has already been incurred. The works on these projects were started between 30 April 1999 and 2 September 2007. Most of the incomplete projects were Roads and Bridges works, involving budgeted cost of Rs.115.82 crore, out of which expenditure of Rs. 58.53 crore (51 per cent) was incurred as on 31 March 2009. On 30 Irrigation and Flood Control works, expenditure of Rs.45.38 crore (52 per cent) was incurred against the budgeted cost of Rs.87.99 crore. In respect of Electrical works, the expenditure of Rs.66.41 crore already incurred on 7 works exceeded the budgeted cost sanctioned, of which the revised cost as well as the revised date of completion was 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 not on record.

1.6.3 Investment and returns

As on 31 March 2009, Government had invested Rs.641.00 crore in 2 Statutory Corporations, 11 Government Companies, 1,872 Co-operatives and one Bank (Table 1.11).

Table-1.11: Return on Investment

Investment/Return/Cost of Borrowings	2006-07	2007-08	2008-09
Investment at the end of the year (<i>Rupees in crore</i>)	396.25	519.06	641.00
Return (<i>Rupees in crore</i>)	0.11	0.27	Nil
Return on investment (<i>per cent</i>)	0.03	0.05	Nil
Average rate of interest on Government borrowing (<i>per cent</i>)	8.46	8.27	8.00
Difference between interest rate and return (<i>per cent</i>)	8.43	8.22	8.00

It was seen that upto the end of the year 2008-09, total amount of Rs.641.00 crore was invested in 11 Government companies (Rs. 404.69 crore) (one under liquidation), 2 statutory corporations (Rs.152.81 crore), 1872 Co-operatives societies (Rs.65.58 crore) and one Bank (Rs.17.92 crore). During 2008-09, the Government invested Rs.121.94 crore as equity in these companies, corporations etc. against budget estimates of Rs.189.74 crore for the year. Out of total amount of Rs.121.94 crore invested during the year 2008-09, Rs.116.85 crore was invested in one statutory corporation (Tripura Road Transport Corporation: Rs.13.00 crore) and eight Government companies (Rs.103.85 crore). Of Rs.103.83 crore invested in the Government companies, Rs. 83.96 crore was invested as equity in the Tripura State Electricity Corporation Limited. No return on the investment was received during 2008-09.

1.6.4 Loans and advances by State Government

In addition to investments in Co-operative societies, corporation and companies, Government has also been providing loans and advances to many of these institutions/organisations and also to the Government employees for construction of houses and other miscellaneous purposes. Table 1.12 presents the outstanding loans and advances as on 31 March 2009, interest receipts *vis-a-vis* interest payments during the last three years.

Table 1.12: Average Interest Received on Loans Advanced by the State Government

Quantum of Loans/Interest Receipts/ Cost of Borrowings	2006-07	2007-08	2008-09	
			BE	Actual
Opening Balance	61.55	58.71	55.74	55.74
Amount advanced during the year	0.68	0.30	2.03	18.08
Amount repaid during the year	3.52	3.27	3.00	3.25
Closing Balance	58.71	55.74	54.77	70.57
<i>Of which</i> Outstanding balance for which terms and conditions have been settled	NA	NA	NA	NA
Net addition	(-) 2.84	(-) 2.97	(-) 0.97	(+) 14.83
Interest Receipts	0.53	0.66	NA	0.69
Interest receipts as <i>per cent</i> to outstanding Loans and advances	0.88	1.15	NA	0.98
Interest payments as <i>per cent</i> to outstanding fiscal liabilities of the State Government.	8.39	8.34	NA	7.78
Difference between interest payments and interest receipts (<i>per cent</i>)	(-) 7.51	(-) 7.19	-	(-) 6.80

NA: Not available.

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

At the end of March 2009, the Government had outstanding loans and advances of Rs.70.57 crore, of which loans for Economic Services, Social Services and miscellaneous proposes were Rs. 32.30 crore, Rs. 18.95 crore and Rs. 0.31 crore respectively. Loans of Rs. 19.00 crore were outstanding from Government employees. During 2008-09, Interest receipts as percentage of outstanding loans and advances was 0.98 against interest paid by the Government as percentage of outstanding liabilities being 7.78.

1.6.5 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) has been put in place. The operative limit for normal WMA is Rs.80 crore to the State with effect from 1 April 2005 and the operative limit for special WMAs has been fixed at Rs.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 did not avail any overdraft facility since 1999-2000. Ways and Means Advances (ordinary or special) also were not taken by the State since 2005-06. During 2008-09, the State Government maintained the minimum cash balance with RBI without obtaining any advances. However, to make up the deficiency in the cash balance, the holding of the Government of India 14 days Treasury bills were rediscounted on 162 days during 2008-09 and Rs.26.55 crore was realised as interest @ 6 per cent per annum on these securities. An amount of Rs.35.69 crore was also received as interest on the investment of 91 days Treasury Bills @ 6 per cent per annum during 2008-09.

The cash balance of the State increased by Rs. 40.33 crore (4.69 per cent) at the end of the year 2008-09 over the previous year mainly due to increase in Investment Account of earmarked fund (sinking fund, which increased by Rs.143.78 crore over the previous year).

Table 1.13 depicts the cash balances and investments made by the State Government out of cash balances during the year.

Table 1.13: Cash Balances and Investment of Cash balances*(Rupees in crore)*

Particulars	As on 1 April 2008	As on 31 March 2009	Increase (+)/ Decrease (-) (percentage in bracket)
Cash Balances	859.63	899.96	(+) 40.33 (4.69)
Investments from Cash Balances (a to d)	859.63	744.35	(-) 115.28 (15.49)
a. GOI 91 days Treasury Bills	282.02	-	(-) 282.02 (100)
b. GOI 14 days Treasury Bills	577.61	744.35	(+) 166.74 (28.87)
c. Other Securities, if any specify	-	-	-
d. Other Investments	-	-	-
Funds-wise Break-up of Investment from Earmarked balances (a to b)	130.00	273.78	(+) 143.78 (110.60)
a. Sinking Fund	130.00	273.78	(+) 143.78 (110.60)
b. Others, if any	-	-	-
Interest Realised	58.27	62.24	(+) 3.97 (6.81)

The efficiency of handling the cash balances by the State can also be assessed by monitoring the trends in monthly average daily cash balances held by the State to meet its normal banking transactions. **Table 1.14** presents the trends in monthly average daily cash balances and the investments in Auction Treasury Bills for the last three years (2006-09).

Table-1.14: Trends in Monthly Average Daily Cash Balances and the Investments in Treasury Bills*(Rupees in crore)*

Month	Monthly Average Daily Cash Balances			Investment in 14 days Treasury Bills			Investment in 91 days Treasury Bills			Investment in Auction Treasury Bills		
	2006- 07	2007- 08	2008- 09	2006- 07	2007- 08	2008- 09	2006- 07	2007- 08	2008- 09	2006- 07	2007- 08	2008- 09
April	1.75	0.17	0.28	987.42	822.21	1,224.30	98.65	294.35	-	-	-	-
May	0.88	0.61	1.20	1,099.37	1,285.21	1,003.04	-	200.00	294.66	-	-	-
June	1.57	0.40	2.12	952.47	770.39	825.85	98.59	294.66	294.51	-	-	-
July	1.46	0.88	0.50	1,198.24	1,098.37	784.17	98.42	197.52	-	-	-	-
August	1.35	0.78	0.38	1,236.95	970.48	926.85	195.66	196.86	391.12	35.00	-	-
September	0.57	0.32	0.20	934.06	724.04	1,209.91	196.85	196.54	-	-	-	-
October	1.44	0.65	0.53	1,053.05	1,284.03	1,196.70	98.37	196.54	392.88	-	-	-
November	1.39	0.87	0.89	953.53	1,164.64	1,099.81	98.37	196.32	196.52	-	-	-
December	0.98	0.87	0.80	1,224.21	946.68	768.19	98.30	196.42	-	-	-	-
January	0.13	1.60	0.47	1,287.38	1,055.96	1,182.04	98.23	-	-	-	-	-
February	2.25	0.79	0.86	1,350.55	1,161.62	1,470.83	196.24	294.60	-	-	-	-
March	1.55	4.80	3.95	1,577.96	1,154.21	2,364.36	100.00	-	-	-	-	-

It can be seen from the above table that average daily cash balances during the year 2008-09 was high in the month of March 2009 (Rs.3.95 crore) followed by June (Rs.2.12 crore) while the least cash balance was in the month of September 2008 (Rs.0.20 crore). However, the average daily cash balance in the month of March 2009 was significantly lower than the balance of March 2008. In respect of Investment during 2008-09, it was seen that while the daily average investment in 14 days Treasury bills was high in March 2009 (Rs.2364.36 crore), it was high in respect of 91 days Treasury bills in the month of October 2008 (Rs.392.88 crore). The investment in Auction Treasury bills in the month of August 2006 was Rs. 35.00 crore.

1.7 Assets and Liabilities

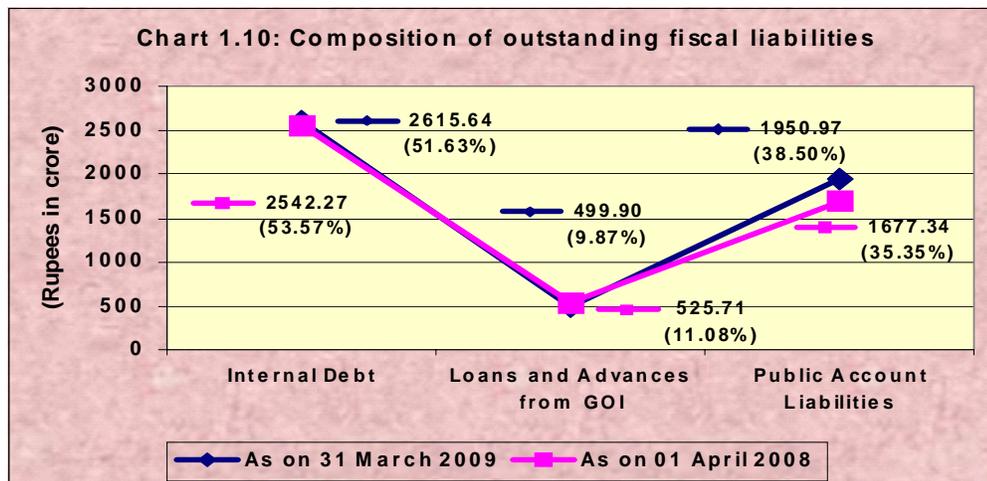
1.7.1 Growth and composition of Assets and Liabilities

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 2009, compared with the corresponding position on 31 March 2008. 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 and loans and advances given by the State Government and cash balances.

The FRBM Act of the State has 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*”

1.7.2 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 is presented in **Chart 1.10**.



The outstanding fiscal liabilities of the State as on 31 March 2009 was Rs.5,066.51 crore against the liabilities of Rs.4,745.32 crore as on 1 April 2008 with an increase of Rs.321.19 crore (6.77 per cent) during the period. Outstanding liabilities increased mainly due to increase in internal debt by Rs.73.37 crore (3 per cent) and Public

Account by Rs.273.63 crore (16.41 *per cent*) over the previous year. Total outstanding liabilities during the year, however, exceeded the Revised estimated liabilities of Rs.4,775.37 crore projected in the disclosure with the Budget for 2009-10 presented in the State Legislature. During 2008-09, the percentage of Internal Debt liabilities to total revenue receipts was 64.16 while the percentage of total liabilities to revenue receipts was 124.28.

During last five year period of 2004-09, the outstanding liabilities consistently increased from Rs. 4,181.28 crore in 2004-05 to Rs. 5,066.51 crore in 2008-09. *The percentage of fiscal liabilities to GSDP during 2008-09 was 50.62, which was much higher than the projection in the Fiscal Indicator (37.24 per cent) in the MTFP statement.*

1.7.3 Status of Guarantees – Contingent liabilities

Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee has been extended. As the State Government has 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 is 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. According to the disclosure of the Third Quarterly Review Report for 2008-09, an amount of Rs.0.11 crore was received as guarantee fee/commission during the year from the Tripura State Co-operative Development Corporation (TSCDC).

As per Statement 6 of the Finance Accounts, the maximum amount for which guarantees were given by the State and outstanding amount of guarantees for the last three years is given in **Table 1.15**.

Table-1.15: Guarantees given by the Government of Tripura

Guarantees	2006-07	2007-08	2008-09	
			BE	Actual
Maximum amount guaranteed	67.96	74.66	8.57	76.66
Outstanding amount of guarantees (including interest)	40.89	35.64	37.94	29.53
Percentage of maximum amount guaranteed to total revenue receipt	2.04	2.02	0.20	1.90
Criteria as per FRBM Act/any other Act or Order of the State	1 <i>per cent</i> of GSDP			

At the end of 31 March 2009, the maximum amount guaranteed was Rs.76.66 crore (including Rs. 2.00 crore given to TSCDC during 2008-09), of which Rs.24.25 crore was outstanding as Principal. Besides, an amount of Rs.5.28 crore was also

outstanding as interest as on 31 March 2009. However, the outstanding amount of guarantees was below the Revised Estimate of Rs.43.52 crore as projected in the FPS statement by the Government.

1.7.4 Off - Budget Borrowings

The borrowings of a State are governed under Article 293 of the Constitution of India. In addition to the liabilities, State guaranteed loans are availed of by Government companies/corporations. These companies/corporations borrowed funds from the market/financial institutions for implementation of various State plan programmes projected outside the State budget. Although the State Government projects that funds for these programmes would be met out of the resources mobilised by these companies/corporations outside the State budget, but in reality the borrowings of many of these ultimately turn out to be the liability of the State Government termed as 'off-budget borrowings'.

From the State Finance Accounts as well as Appropriation Accounts, it appeared that there were no off-budget borrowings for the year 2008-09. In fact, *it was stated in the Budget Speech for the year 2009-10 that the Government maintained the annual permissible limit of 0.5 per cent of the GSDP for off-budget borrowings according to the TFRBM Act, 2005.* According to the TFC recommendations, the State has also set up a sinking fund for amortisation of all loans and invested Rs.20.00 crore in this fund during the year 2008-09. As on 31 March 2009, the accumulated amount in this fund was Rs.273.78 crore including interest of Rs. 123.78 crore.

1.8 Debt Sustainability

Apart from the magnitude of debt of State Government, it is important to analyse various indicators that determine the debt sustainability⁶ of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilisation⁷; sufficiency of non-debt receipts⁸; net availability of borrowed funds⁹;

⁶ 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.

⁷ 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.

⁸ 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.

⁹ 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.

burden of interest payments (measured by interest payments to revenue receipts ratio) and maturity profile of State Government securities. **Table 1.16** analyses the debt sustainability of the State according to these indicators for the period of three years beginning from 2006-07.

Table 1.16: Debt Sustainability: Indicators and Trends

Indicators of Debt Sustainability	2006-07	2007-08	2008-09
Debt Stabilisation (Quantum Spread + Primary Deficit) (<i>Rupees in crore</i>)	(+) 498.58	(+) 368.18	(+) 321.66
Sufficiency of Non-debt Receipts (Resource Gap) (<i>Rupees in crore</i>)	(+) 241.29	(-) 147.20	(+) 9.11
Net Availability of Borrowed Funds (<i>Rupees in crore</i>)	(-) 182.85	(-) 390.54	(-) 216.60
Burden of Interest Payments (IP/RR Ratio) (in <i>per cent</i>)	11.65	10.70	9.76
Maturity Profile of State Debt (in years) (<i>Rupees in crore</i>) (percentage to total debt in brackets)			
0 – 1	95.78	116.93 (4)	161.12 (5)
1 – 3	NA	508.41 (16)	563.87 (17)
3 – 5	NA	652.33 (20)	1,378.63 (42)
5 – 7	NA	499.49 (16)	813.20 (25)
7 and above	NA	1,407.74 (44)	359.84 (11)
Total		3184.90	3276.66

It would be seen from the above table that the Debt of the State was stable during the 3 years period under consideration since the quantum spread *plus* primary deficit remained positive throughout the years. Though the non-debt receipts of the State was positive (Rs.9.11 crore) in 2008-09 against the negative (Rs.147.20 crore) in 2007-08, the sufficiency of the non-debt receipts was not adequate to cover the interest burden (9.76 *per cent*). Availability of borrowed funds were negative in all the years from 2006-07 to 2008-09, indicating that the State could significantly reduce its debt without depending on borrowed funds.

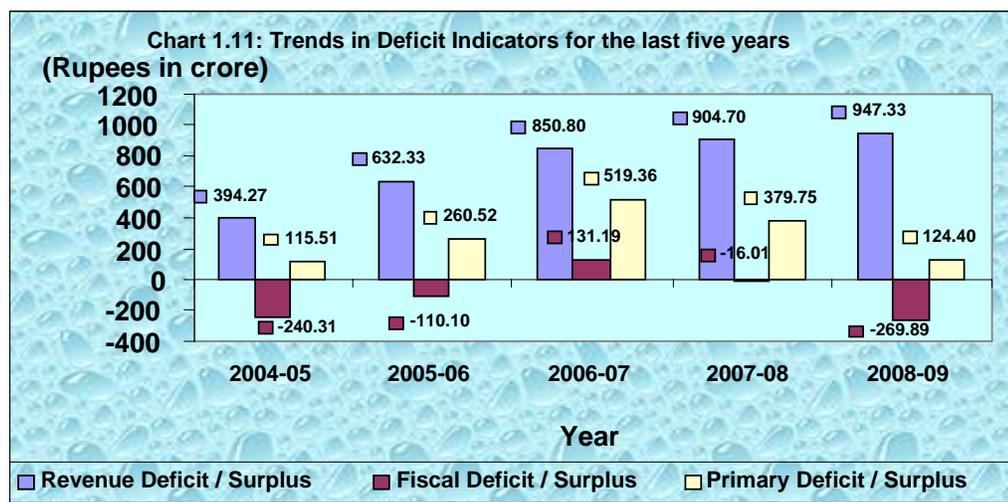
Of the total debt burden of Rs. 3276.66 crore, Rs.161.12 crore matured and was paid during 2008-09 and the maximum of the rest of the debt burden (Rs.1,378.63 crore i.e. 42 *per cent*) would mature during the coming 3 to 5 years.

1.9 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 deficit in the Government accounts represents the gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and the resources raised and applied are important pointers to its fiscal health. 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 2008-09.

1.9.1 Trends in Deficits

Chart 1.11 presents the trends in deficit indicators over the period 2004-09.



The State had revenue and primary surplus during the last five year period of 2004-09 while there were fiscal deficit during the period except in 2006-07. However, consequent upon the recommendations of the TFC as well as the TFRBM Act, 2005 enacted by the Government, the State received more Central grants and debt waiver relief. The fiscal liabilities to GSDP as well as revenue receipts showed a decreasing trend during the year 2008-09. The balance from current revenue stands at Rs.142.95 crore against Rs.192.90 crore in 2007-08.

1.9.2 Composition of Fiscal Deficit and its Financing Pattern

The financing pattern of the fiscal deficit has undergone a compositional shift as reflected in **Table 1.17**.

Table 1.17: Decomposition and Financing Pattern of Fiscal Deficit

Particulars	(Rupees in crore)		
	2006-07	2007-08	2008-09
Decomposition of Fiscal Deficit (-) / Surplus (+)	(+) 125.51	(-) 21.95	(-) 269.57
Revenue Deficit (-) / Surplus (+)	(+) 850.80	(+) 904.70	(+) 947.33
Capital Expenditure	722.45	923.68	1202.07
Net Loans and Advances	2.84	2.97	14.83
Financing Pattern of Fiscal Deficit (-) / Surplus (+)			
Market Borrowings (net)	(+) 15.29	(-) 45.49	(+) 78.03
Loans from GOI (net)	(-) 21.89	(-) 24.76	(-) 25.81
Special Securities Issued to NSSF (net)	(+) 145.02	(+) 4.87	(-) 18.63
Loans from Financial Institutions (net)	(+) 9.23	(-) 1.45	(+) 13.97
Small Savings, PF etc. (net)	(+) 56.37	(+) 57.18	(+) 67.44
Deposits and Advances (net)	(+) 1.56	(+) 19.54	(+) 52.80
Suspense and Misc. (net)	(+) 25.09	(-) 26.75	(-) 9.16
Remittances (net)	(+) 22.25	(-) 21.46	(+) 3.74
Others (R F) (net)	(+) 18.21	(+) 35.14	(+) 73.37
Increase (+) / decrease (-) in cash balance	(+) 383.86	(+) 70.79	(+) 40.33

The fiscal surplus achieved in 2006-07 turned into a fiscal deficit in 2007-08 and further increased to Rs. 269.57 crore in the current year. 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 and General Reserve Fund including Sinking Fund were the main sources of borrowing contributing to 100.77 per cent of the fiscal deficit in 2008-09.

1.9.3 Quality of Deficit/Surplus

Table 1.18 indicates the extent to which the deficit/surplus has been on account of enhancement in capital expenditure which may be desirable to improve the productive capacity of the State's economy.

Table 1.18: 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)
2004-05	2,580.87	1,826.81	636.50	2.05	2,465.36	754.06	(+) 115.51
2005-06	3,027.98	2,021.17	743.94	2.35	2,767.46	1006.81	(+) 260.52
2006-07	3,336.88	2,094.39	722.45	0.68	2,817.52	1242.49	(+) 519.36
2007-08	3,701.61	2,397.88	923.68	0.30	3,321.86	1303.73	(+) 379.75
2008-09	4,080.03	2,735.16	1,202.39	18.08	3,955.63	1344.87	(+) 124.40

The non-debt receipts of the State during 2004-09 were sufficient to meet the primary revenue expenditure. The non-debt receipts increased by 58 per cent from Rs. 2,580.87 crore in 2004-05 to Rs. 4,080.03 crore in 2008-09. The primary expenditure, however, increased by 50 per cent from Rs. 1,826.81 crore in 2004-05 to Rs. 2,735.16 crore in 2008-09. During this period (2004-09) Capital Expenditure grew by 88.91 per cent. The State enjoyed a primary surplus during the last five year period ending 2008-09 with Rs. 124.40 crore.

1.9.4 State's Own Revenue and Deficit Correction

It is worthwhile to observe the extent to which the deficit correction is achieved by the State on account of improvement in its own resources which is an indicator of the durability of the correction in deficit indicators. **Table 1.19** presents the change in revenue receipts of the State and the correction of the deficit during the last three years.

Table-1.19: Change in Revenue Receipts and Correction of Deficit

(Per cent of GSDP)

Parameters	2006-07	2007-08	2008-09	
			BE	Actual
Revenue Receipts (a to d)	42.25	43.40	42.68	40.73
a. State's Own Tax Revenue	4.32	4.35	4.51	4.42
b. State's Own Non-tax Revenue	1.20	1.35	1.23	1.49
c. State's Share in Central Taxes and Duties	6.55	7.64	7.50	6.86
d. Grants-in-Aid	30.18	30.06	29.44	27.96
Revenue Expenditure	31.47	32.78	34.81	31.27
Revenue Deficit (-) / Surplus (+)	(+) 10.78	(+) 10.62	(+) 7.88	(+) 9.47
Fiscal Deficit (-) / Surplus (+)	(+) 1.66	(-) 0.19	(-) 8.12	(-) 2.70

Table 1.19 shows that the percentage of revenue receipts relative to GSDP had decreased from 43.40 *per cent* in 2007-08 to 40.73 *per cent* in 2008-09, which was also lower than the Budget Estimates. The percentage of revenue expenditure relative to GSDP (31.27) was lower than the budgeted percentage (34.81) during the current year. As a result, the percentage of revenue surplus (9.47) was higher than the Budget Estimates (7.88) though it was lower than the previous year (10.62). The percentage of fiscal surplus to GSDP during 2006-07 (1.66) turned to fiscal deficit in 2007-08 (0.19) and 2008-09 (2.70).

1.10 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 last five year period, as set out in Tripura Fiscal Responsibility and Budget Management (TFRBM) Act, 2005. During the current year, while there was a significant improvement in revenue surplus, the primary surplus was significantly lower than previous three years.

During 2008-09, 86 *per cent* of the total revenue came from the Government of India as Central transfers (17 *per cent*) and Grants-in-aid (69 *per cent*) while the Own Tax Revenue of the State constituted 11 *per cent* of the total revenue receipts and remained far below the normative assessment made by the Twelfth Finance Commission (TFC) for the State for 2008-09 and State's own projection in the Budget Estimates. Similarly, the non-tax revenue constituted 3 *per cent* of the revenue receipts which was also significantly lower than both the TFC projection and State's own projection in the Budget Estimates.

During 2008-09, the Revenue expenditure stood at Rs. 3,129.45 crore (43.31 *per cent* of the total expenditure) which grew by Rs. 335.81 crore over the previous year while the expenditure incurred under capital head was Rs. 1,202.39 crore (16.64 *per cent* of the total expenditure).

During 2008-09, though the development expenditure (Rs. 2,740.73 crore) increased by Rs. 506.02 crore over the previous year, yet it was much below the Budget Estimate (Rs. 3,055.91 crore) for 2008-09. The relative share of the revenue development expenditure was 39.38 *per cent* of the total expenditure while this share in respect of capital development expenditure was only 23.21 *per cent*. The expenditure pattern of the State, thus, reveals that there is an increasing pressure on revenue expenditure than capital expenditure.

During 2008-09, there was an increase in revenue surplus by Rs.42.63 crore and yet the fiscal deficit increased by Rs.253.88 crore over the previous year mainly due to increase in expenditure both in the revenue and capital heads. The State has, however, managed to achieve the fiscal deficit target of 3 *per cent* of GSDP as prescribed in the TFRBM Act, 2005 for the year 2008-09.

The State had attached low fiscal priority towards development expenditure, as the Development Expenditure/Aggregate Expenditure ratio was much lower than the

national average in 2008-09. Since the population of Tripura is low, the per capita expenditure in DE, SSE and CE was higher than the national average but if the DE/AE ratio had been as high as the national average for Tripura, the per capita expenditure would have been much higher.

The percentage of outstanding liabilities to GSDP during 2008-09 was higher (by 13.38 *per cent*) than the projection (37.24 *per cent*) made in the Medium Term Fiscal Policy Statement (MTFPS). The committed liabilities for the State projected by the TFC was Rs.1,228.90 crore of non-plan revenue expenditure for the year 2008-09. Compared to this, there was an increase of 80.94 *per cent* in the actual expenditure during 2008-09.

The expenditure on salaries and wages increased by 10 *per cent* (from Rs.1,334.12 crore in 2007-08 to Rs.1,466.30 crore in 2008-09) against the TFC norms of growth rate of 6 *per cent*. According to recommendation of the TFC, the State should follow a recruitment and wages policy, in a manner such that the total salary bill relative to revenue expenditure net of interest payments and pensions does not exceed 35 *per cent*. This norm was not followed in the State and the salary and wages expenditure stood at 61.64 *per cent* during 2008-09. Interest receipts, as percentage of outstanding loans and advances was 0.98 against interest paid by the Government as percentage of outstanding liabilities at 7.78 during 2008-09.

Investment of the Government money in the Government companies and Statutory corporations are increasing year after year, but no return from this investment has been received by the Government during 2008-09.

The State Government retained a cash balance of Rs. 899.96 crore at the end of 2008-09, which indicated that there were either delay in implementation of projects in the State or the State was unable to commence implementation of projects and effectively implement schemes and programmes. This contention is also strengthened by the fact that 116 projects remained incomplete at the end of March 2009 inviting the risk of cost overrun on the projects.

Return to fiscal correction: Though the State had achieved three out of four targets as set out in the FRBM Act, 2005, the State has the reasonable prospect of achieving the TFC targets as well by making an effort to increase tax compliance, reduce tax administration costs, make efforts to collect revenue arrears and prune unproductive expenditure 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 will also increase the total receipts of the State. Efforts should be made to increase non-tax revenue so that recourse to borrowed funds from GOI can be reduced.

Greater priority to capital expenditure: There is an urgent need to prioritise spending under capital heads and contain revenue expenditure. An internal control

mechanism should be put in place to watch if the Government money is expended prudently so that value for money is channelised in its entirety to the beneficiaries.

Enhancing fiscal priority: From the point of view of improving developmental expenditure, it is important for the Government of Tripura to take appropriate expenditure measures and lay emphasis on provision of expending more under social and economic sectors. The increase in the ratio of developmental expenditure to aggregate expenditure indicates fiscal priority of the State, which in turn improves its fiscal health.

Review of Government investments: 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 justify if high cost borrowings are worth to be channelised there.

Prudent cash management: To match the State's flow of resources with its expenditure obligations, retention of cash balances need to be minimised. During 2008-09, interest receipts, as percentage of outstanding loans and advances was 0.98 whereas interest paid by the Government as percentage of outstanding liabilities was 7.78. Proper debt management through advance planning could reduce the need for the State Government to hold large cash surpluses.

Debt sustainability: The State can reasonably achieve the debt-GSDP ratio of 40 *per cent* by 31 March 2010 by initiating measures like utilising the borrowed funds under capital heads and meet revenue expenditure from the revenue receipts only. To establish a prudent debt management in the State, the debt-GSDP ratio should be kept stable by following the FRBM principles all through. Efforts should be made to return to maintain primary surplus and zero revenue deficit. Maintaining a calendar of borrowings to avoid bunching towards the end of the fiscal year and a clear understanding of the maturity profile of debt payments will go a long way in prudent debt management.

Oversight of funds transferred directly from the GOI to the State implementing agencies: As long as these funds remain outside the State budget, there is no single agency monitoring its use 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 State implementing agencies but are funded directly by the GOI. A system has to be put in place to ensure proper accounting of these funds and the updated information should be validated by the State Government as well as the Accountant General.

CHAPTER II 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. 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 provisions 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 provisions of the Constitution is so charged. It also ascertains whether the expenditure so incurred is in conformity with the law, relevant rules, regulations and instructions.

2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2008-2009 against 56 grants/appropriations was as given in **Table 2.1**:

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

<i>(Rupees in crore)</i>						
	Nature of expenditure	Original grant/ appropriation	Supplementary grant/ appropriation	Total	Actual expenditure	Savings (-)/ Excess (+)
Voted	I. Revenue	3,252.42	261.36	3,513.78	2,912.97	(-) 600.81
	II. Capital	1,622.02	322.52	1,944.54	1,208.10	(-) 736.44
	III. Loans and Advances	2.03	-	2.03	18.08	(+) 16.05
	Total Voted	4,876.47	583.88	5,460.35	4,139.15	(-) 1,321.20
Charged	IV. Revenue	398.31	7.61	405.92	402.71	(-) 3.21
	V. Capital	-	2.39	2.39	-	(-) 2.39
	VI. Public Debt-Repayment	164.28	0.01	164.29	161.12	(-) 3.17
	Total Charged	562.59	10.01	572.60	563.83	(-) 8.77
	Appropriation to Contingency Fund (if any)	-	-	-	-	-
	Grand Total	5,439.06	593.89	6,032.95	4,702.98*	(-) 1,329.97

*These are gross expenditure including actual recoveries in 6 grants (13, 15, 27, 29, 31 and 51) amounting to Rs.191.94 crore (Revenue: Rs.186.23 crore and Capital: Rs.5.71 crore).

The overall saving of Rs.1,329.97 crore was the result of saving of Rs.1,346.53 crore in 52 grants and 10 appropriations under Revenue Section, 36 grants and five appropriations under Capital Section, offset by excess of Rs.16.56

crore in one grant and two appropriations under Revenue Section and four grants under Capital Section.

Substantial savings occurred mainly in Revenue (Rs.19.30 crore), Home (Police) (Rs.47.51 crore), Public Works (Roads and Bridges) (Rs.77.27 crore), Power (Rs.56.28 crore), Public Works (Water Resources) (Rs.36.78 crore), Health (Rs.22.33 crore), Tribal Welfare (Rs.258.68 crore), Welfare of SC (Rs.156.31 crore), Agriculture (Rs.49.44 crore), Rural Development (Rs.18.86 crore), Planning and Co-ordination (Rs.74.16 crore), Education (Higher) (Rs.19.58 crore), Education (School) (Rs.54.89 crore), Finance (Rs.281.82 crore) and Public Works (Drinking Water and Sanitation) (Rs.46.26 crore) Departments.

Excess expenditure occurred mainly in Relief and Rehabilitation (Rs.2.79 crore), Education (Social) (Rs.10.60 crore) and Finance (Rs.2.51 crore) Departments. Reasons for huge savings / excess had not been intimated by the departments concerned.

The savings/excess (Detailed in the Appropriation Accounts) for 54 grants and 2 appropriations were intimated from 8 July 2009 to 24 August 2009 to the Controlling Officers requesting them to explain the significant variations, out of which 24 (23 grants and 1 appropriation) replies were received from the Controlling Officers. Besides regular reminders, reconciliation were also held with the Finance Department from 25 May 2009 to 29 May 2009 and the Controlling Officers of each department from 1 June 2009 to 12 December 2009 by Accountant General (A & E) in which they were again requested to furnish reasons for excess/savings. Out of 107 Major Heads, explanations for variations were not received (31 August 2009) in respect of 61 Major Heads (Savings in 53 Major Heads and excess in 8 Major Heads).

2.3 Financial Accountability and Budget Management

2.3.1 Appropriation vis-à-vis Allocative Priorities

The outcome of the appropriation audit reveals that in 32 cases, savings exceeded rupees one crore in each case and also by more than 20 *per cent* of total provision (**Appendix 2.1**). Against the total savings of Rs.1,346.53 crore, savings of Rs.1,206.56 crore (90 *per cent*) exceeding Rs.10 crore in each case occurred in 26 cases relating to 17 grants as indicated in **Table 2.2**.

Table 2.2: List of Grants with savings of Rs 10 crore and above

<i>(Rupees in crore)</i>						
Sl. No.	No. and Name of the Grant	Original	Supplementary	Total	Actual Expenditure	Savings
Revenue-Voted						
1.	10 – Home Police Department	387.07	27.95	415.02	377.96	37.06
2.	13 - Public Works (Roads and Bridges) Department	221.17	52.48	273.65	248.91	24.74
3.	14 – Power Department	0.89	24.96	25.85	1.74	24.11
4.	15 – Publics Works (Water Resources) Department	64.11	5.09	69.20	46.23	22.97
5.	19 – Tribal Welfare Department	295.02	44.50	339.52	296.74	42.78
6.	20 – Welfare of Schedule Castes Department	117.25	14.40	131.65	101.37	30.28
7.	27 – Agriculture Department	76.73	9.31	86.04	66.34	19.70
8.	31 - Rural Development Department	94.00	5.64	99.64	80.78	18.86
9.	40 – Education (School) Department	515.19	11.15	526.34	489.57	36.77
10.	43 – Finance Department	622.19	-	622.19	379.44	242.75
11.	52 – Family Welfare and Preventive Medicine	69.49	-	69.49	58.97	10.52
Capital-Voted						
12.	6- Revenue Department	27.34	10.55	37.89	27.23	10.66
13.	10 – Home (Police) Department	25.64	19.51	45.15	34.70	10.45
14.	13 – Public Works (Roads and Bridges) Department	199.18	44.94	244.12	197.58	46.54
15.	14 – Power Department	104.82	19.80	124.62	92.45	32.17
16.	15 – Public Works (Water Resources) Department	32.51	0.03	32.54	19.51	13.03
17.	16 – Health Department	43.46	8.85	52.31	38.83	13.48
18.	19 – Tribal Welfare Department	457.27	100.83	558.10	342.20	215.90
19.	20 – Welfare of Scheduled Castes Department	249.31	55.19	304.50	178.49	126.01
20.	24 – Industries and Commerce Department	18.22	16.05	34.27	17.06	17.21
21.	27 – Agriculture Department	48.05	-	48.05	18.76	29.29
22.	34 – Planning and Coordination Department	78.18	-	78.18	5.04	73.14
23.	39 – Education (Higher) Department	15.15	7.21	22.36	6.39	15.97
24.	40 – Education (School) Department	53.34	1.81	55.15	37.03	18.12
25.	43 – Finance Department	37.00	-	37.00	1.08	35.92
26.	51 – Public Works (Drinking Water and Sanitation) Department	96.72	6.37	103.09	64.96	38.13
	Total :	3949.30	486.62	4,435.92	3,229.36	1,206.56

It was also seen that in 22 cases actual expenditure was less than even the original provision of which in 17 cases supplementary provision were also made. There were savings of more than Rs.100 crore in two cases under Capital-Voted viz. (i) Welfare of Scheduled Castes (Rs.126.01 crore) and (ii) Tribal Welfare Department (Rs.215.90 crore) and in one case under Revenue-Voted viz. Finance (Rs.242.75 crore) Department, which ranged from 39 to 41 per cent over their provision.

Abnormal savings indicated that the basis for assessment of original as well as supplementary requirements were not realistic, coupled with liability of the departments in executing their schemes / programmes.

2.3.2 Persistent Savings

In 15 cases, during the last five years there were persistent savings of more than rupees one crore each and also by 10 per cent or more of the total grant (Table 2.3).

Table 2.3: List of Grants indicating Persistent Savings during 2004-09

(Rupees in crore)

Sl. No.	Number and name of grant	Amount of savings				
		2004-05	2005-06	2006-07	2007-08	2008-09
Revenue-Voted						
1.	20 – Welfare of Scheduled Castes Department	6.26	18.14	10.51	19.89	30.28
2.	31 – Rural Development Department	16.29	30.37	20.52	25.96	18.86
3.	43 - Finance Department	68.59	173.68	178.04	154.19	242.75
4.	52 – Family Welfare and Preventive Medicine	8.69	6.17	6.30	14.73	10.52
Capital-Voted						
5.	5 – Law Department	1.01	0.96	2.51	4.09	3.56
6.	10 – Home (Police) Department	3.00	17.18	13.27	16.77	10.45
7.	15 – Public Works (Water Resources) Department	11.45	9.35	11.81	15.34	13.03
8.	16 – Health Department	15.46	37.77	30.40	33.04	13.48
9.	19 – Tribal Welfare Department	62.69	93.41	139.03	183.09	215.90
10.	20 – Welfare of Scheduled Castes Department	23.76	44.32	95.30	85.00	126.01
11.	27 – Agriculture Department	11.81	9.60	13.47	15.35	29.29
12.	29 – Animal Resources Development Department	3.78	6.17	5.49	1.43	3.63
13.	34 – Planning and Coordination Department	31.75	42.62	45.03	116.82	73.14
14.	36 – Jail Department	3.83	4.22	9.02	3.01	2.21
15.	52 – Family Welfare and Preventive Medicine	5.32	6.53	5.10	5.37	4.33

Analysis of the savings revealed that in most of the departments, there was increasing trend of savings in capital account. The savings in Tribal Welfare Department (Grant No. 19) increased from Rs.62.69 crore in 2004-05 to Rs.215.90 crore in 2008-09 mainly due to flaw in the process of budgeting *vis-à-vis* actual requirement.

Reasons for huge savings have not been intimated (October 2009) by most of the departments while some of the departments stated that the savings mainly occurred due to late receipt / late release of funds under Centrally Sponsored Schemes.

Persistent savings is indicative of poor budgeting and inadequate control over allocation thereagainst.

2.3.3 Excess Expenditure

In 7 cases, expenditure aggregating Rs.16.56 crore exceeded the approved provision that occurred in five grants and two appropriations during the year 2008-09 which are required to be regularised by the State Legislature under Article 205 of the

Constitution. Details are given in **Appendix 2.2**. Of these, in the following grants / heads (**Table 2.4**), excess expenditure by more than 10 *per cent* has been observed.

Table 2.4: List of Grants indicating Excess expenditure by more than 10 *per cent* over the total provision during 2008-09

(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-voted					
1.	22 – Relief and Rehabilitation Department	18.50	21.29	2.79	15
Capital-voted					
2.	35 - Urban Development Department	0.79	1.28	0.49	61
3.	41 - Education (Social) Department	12.79	23.39	10.60	83

The excess was stated to be due to enhancement of ration facilities and price of rice in case of Relief and Rehabilitation Department and release of additional funds by the Government of India and the State Finance Department in case of Education (Social) Department. Though reasons for expenditure in excess of provision were not intimated by the Urban Development Department, it occurred mainly due to obtaining inadequate Supplementary Provision.

2.3.4 Expenditure without Provision

As per the Budget Manual, expenditure should not be incurred on a scheme/service without provision of funds. It was, however, noticed that expenditure of Rs.10.36 crore was incurred in 2 grants / appropriations (**Table 2.5**) without any provision in the original estimates/supplementary demands and without any re-appropriation orders to this effect. Details of the scheme / service where expenditure were incurred without any provision of funds are detailed in **Appendix 2.3**.

Table 2.5: Expenditure incurred without provision during 2008-09

(Rupees in crore)

Number and Name of Grants/Appropriations	Amount of Expenditure without provision	Reasons/Remarks
19 - Tribal Welfare Department	6.15	Reasons for expenditure without budget provision were not intimated by the Department (September 2009).
20 - Welfare of Scheduled Castes Department	4.21	Reasons for expenditure without budget provision were not intimated by the Department (September 2009).

2.3.5 Drawal of funds to avoid lapse of budget grant

As per provision of the Central Treasury Rules (CTRs), Volume-I no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or prevent the lapse of budget grants. During 2008-09, an amount of Rs.61.54 crore drawn on AC Bills by the three departments, *viz.*, (i) Tribal Welfare Department (Rs.30.96

crore), (ii) Revenue Department (Rs.17.11 crore) and (iii) Welfare of SC and OBC Department (Rs.13.47 crore), remained unadjusted as on 31 March 2009, though adjustments were required to be submitted to the Accountant General (A&E) within three months of drawal. As per records, an amount of Rs.41.95 crore was drawn in 8,165 AC bills in the month of March 2009 which indicated that money was drawn on AC bills to avoid lapse of budget grant.

2.3.5.1 Procurement of materials without assessment of requirement

CPWD Manual, Volume-II provides that due consideration should be given to the anticipated requirement of the stores according to nature and quantum of work to be executed in each division during a year and estimate prepared on the basis of these figures. CTRs, Volume-I provides that no money shall be drawn from treasury unless it is required for immediate requirement.

Scrutiny (October 2008 to March 2009) of records of seven Divisions¹ revealed that in violation of the existing accepted procedure, the working Divisions obtained *pro forma* bills from the Stores Division (PWD), Agartala for construction materials (steel, bitumen and GCI sheets) to be supplied by the Stores Division and placed funds of Rs. 11.72 crore between January 2005 to August 2008, debiting to different works. The EE, Stores Division issued sale orders to the Divisions between January 2005 and August 2008 to lift the materials within one to three months from the date of sale orders. Against the requisitioned quantity, the Divisions had lifted materials worth Rs. 1.10 crore as of March 2009. The balance materials of Rs. 10.62 crore are yet to be lifted (May 2009), blocking the amount for seven to 50 months. On the contrary, the works for which the costs of materials were debited during 2005-08 were either not taken up or were in progress.

Khowai Division stated (July 2009) that materials were booked to avoid lapse of available funds, while Dharmanagar Division stated (July/September 2009) that materials were booked in advance to avoid hindrance to work and Longtharai Valley Division stated (June 2009) that it would take up the matter with the higher authorities. The EE, Stores Division stated (October 2009) that as of September 2009 five divisions² had lifted materials worth Rs. 3.22 crore.

While accepting the fact, Government stated (September 2009) that the expenditure were debited in advance as the materials were booked on anticipated requirement of ongoing works and payments were made through *pro forma* bills to avoid hindrance to work due to shortage of materials and full quantities might not have been lifted due to security problems, heavy rainfall, contractual obligations etc.

The fact however, remains that materials worth Rs. 10.62 crore remained blocked for periods ranging from seven to 50 months, which led to inaccurate depiction of the Divisional accounts. Besides, mis-utilisation and deterioration of the materials with passage of time cannot be ruled out.

¹ Dharmanagar Division; Kumarghat Division; Agartala Division; Khowai Division; Ambassa Division; Longtharai Valley Division, Manu and Amarapur Division.

² Dharmanagar Division (Rs. 1.19 crore), Kumarghat Division (Rs. 0.79 crore), Agartala Division I (Rs. 0.78 crore), Ambassa Division (Rs. 0.08 crore), LTV Division (Rs. 0.38 crore).

2.3.6 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). However, the excess expenditure amounting to Rs.1,231.80 crore for the years 2001-08 was yet to be regularised. The year-wise amount of excess expenditure pending regularisation for grants/appropriations is summarised in **Table 2.6**.

Table 2.6: Excess over provisions 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
Total			1,231.80	

2.3.7 Unnecessary/Excessive/Inadequate supplementary provision

Supplementary provision aggregating Rs.380.40 crore obtained in 44 cases (Rs.10 lakh 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 2 cases, supplementary provision of Rs.13.67 crore proved insufficient, by more than rupees one crore in each case, leaving an aggregate excess expenditure of Rs.5.29 crore over the supplementary provision (**Appendix 2.5**). In 12 cases, supplementary provision of Rs.156.79 crore was obtained against actual requirement of Rs.39.07 crore, resulting in excess supplementary provision of Rs.117.72 crore, as detailed in **Appendix 2.6**.

2.3.8 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 Rs.10 lakh in each sub-head of 36 grants/appropriations as detailed in **Appendix 2.7**.

In 103 out of 243 Sub-heads of 36 grants/appropriations referred to above, savings/excess of Rs.50 lakh and above in each case, occurred due to injudicious, insufficient or excessive re-appropriation of funds during the year 2008-09. This indicated that reappropriations were done without proper assessment of actual requirement.

2.3.9 Unexplained re-appropriation

According to Budget Manual, 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 in respect of few cases reasons given for additional provision/withdrawal of provision in the re-appropriation orders were release of additional funds by the Government of India for major works, non-receipts of funds from the Finance Department, non-completion of construction works in time etc., while in most of the cases vague expression like, ‘based on actual requirement’ etc., was shown as reasons for reappropriation.

2.3.10 Substantial surrenders

Substantial surrenders (the cases where savings were more than 50 *per cent* of total provision) were not made in respect of 11 grants/appropriations. Out of the total provision of Rs.185.37 crore in these 11 cases, Rs.135.46 crore (73 *per cent*) was available for surrender. Of this, only Rs. 47.98 crore was surrendered during the year. The details of such cases are given in **Appendix 2.8**. Reasons for not surrendering the balance amount were not stated.

2.3.11 Surrender in excess of actual saving

In 4 cases, the amounts surrendered were in excess of actual savings which indicated inadequate budgetary control in these departments. As against savings of Rs.106.65 crore, the surrendered amount was Rs.118.40 crore resulting in excess surrender of Rs.11.75 crore. Details are given in **Appendix 2.9**. In 3 out of 4 cases, the amount of excess surrender was above rupees two crore.

2.3.12 Anticipated savings not surrendered

As per Budget Manual, 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 2008-09, there were 28 grants/appropriations in which savings occurred (Rs. 10 lakh and above in each case) but no amount was surrendered by the departments concerned. The amount involved in these cases was Rs.186.03 crore (**Appendix 2.10**). Out of 28, in 16 cases the savings were more than rupees one crore.

Similarly, out of total savings of Rs.1,050.79 crore under 51 grants/appropriations (where savings of Rs.10 lakh and above occurred in each grant/appropriation), amount aggregating Rs.473.08 crore (45 *per cent* of total savings) was not surrendered, details of which are given in **Appendix 2.11**. Besides, in 2 cases,

Rs.20.86 lakh was surrendered (**Appendix 2.12**) though there were no savings, and instead there were excess expenditure, indicating poor financial management.

2.3.13 Rush of expenditure

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 38 grants/appropriations as detailed in **Appendix 2.13**, more than 50 per cent of the total expenditure during the year was incurred in the last month of the financial year. The departments were Education (Higher) (95 per cent), Revenue (94 per cent), Animal Resources Development (76 per cent), Education (Social) (65 per cent), Home (Police) (62 per cent), Power (61 per cent), Public Works (Drinking Water Supply and Sanitation) (53 per cent), Education (School) (52 per cent) and Public Works (Water Resources) (51 per cent). This indicated poor expenditure management in those departments.

Rush of expenditure at the close of the year can lead to infructuous, nugatory or ill planned expenditure. The departments should follow that the expenditure may flow uniformly throughout the year as far as practicable without parking for clearance at the end of the financial year.

2.4 Non-reconciliation of Departmental figures

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

As per sub-rules 2 (ii) and 14 of 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/Drawing and Disbursing Officer (DDO) shall countersign all DCC Bills and forward them to the Accountant General (A&E), Tripura within 90 (ninety) days from the date of the drawal of the AC Bill.

During the years from 2006-07 to 2008-09, Rs.122.87 crore was drawn on AC bills by various departments/DDOs of the State, out of which only Rs.35.79 crore was adjusted through DCC bills leaving Rs.87.09 crore un-adjusted as of March 2009. Besides, an amount of Rs.21.88 crore pertaining to the years prior to 2006-07 remained unadjusted from various DDOs. The year-wise break-up from the years 2006-07 to 2008-09 is given in **Table 2.7**:

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

(Rupees in crore)

Year	Amount of AC bills	Amount of DCC bills	DCC bills as percentage to AC bills	Outstanding AC bills
2006-07	4.22	1.23	29	2.99
2007-08	39.28	15.00	40	24.28
2008-09	79.37	19.56	26	59.81
Total	122.87	35.79	29	87.08

Year-wise break-up of substantial amounts drawn on AC Bills by the departments during 2006-07 to 2008-09 are given below:

Table 2.8: Year-wise break-up of AC Bills

(Rupees in crore)

Sl. No.	Name of Department	Year	Amount of AC Bills	Amount of DCC Bills	Outstanding AC Bills
1.	Home (Police) Department	2006-07	1.56	0.91	0.65
		2007-08	9.20	3.80	5.40
		2008-09	-	-	-
2.	Tribal Welfare Department	2006-07	0.95	0.57	0.38
		2007-08	20.34	10.39	9.95
		2008-09	30.96	-	30.96
3.	Revenue Department	2006-07	0.94	0.31	0.63
		2007-08	-	-	-
		2008-09	17.11	-	17.11
4.	Welfare of SC and OBC Department	2006-07	-	-	-
		2007-08	3.30	0.39	2.91
		2008-09	13.47	-	13.47
5.	Animal Resources Development Department	2006-07	-	-	-
		2007-08	1.44	-	1.44
		2008-09	2.76	-	2.76
Total :			102.03	16.37	85.66

Non-adjustment of advances for long periods is fraught with the risk of misappropriation and therefore, requires close monitoring by the respective DDOs.

2.4.2 Reconciliation of Expenditure

To enable Controlling Officers of departments to exercise effective control over expenditure to keep it within the budget grants and to ensure accuracy of their accounts, financial rules (GFR-66) stipulate that expenditure recorded in their books be reconciled by them every month during the financial year with that recorded in the books of the Accountant General (A&E).

During 2008-09, all the 60 Controlling Officers of the State reconciled 100 *per cent* receipts and expenditure amounting to Rs.4,288.72 crore and Rs.4,511.04 crore respectively leaving no balance for further reconciliation.

2.4.3 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 the Consolidated Fund. During 2008-09, Rs.0.36 lakh was credited to the Government Accounts as unclaimed deposits under major head 0075–Miscellaneous General Services.

2.5 Advances from Contingency Fund

The Contingency Fund of the State has been established in terms of provision of Articles 267 (2) and 283 (2) of the Constitution of India. Advances from the fund are to be made only for meeting expenditure of an unforeseen and emergent character, postponement of which, till its authorisation by the Legislature would be undesirable. The fund is in the nature of an imprest. During 2008-09, no advances were made from this fund of the State.

2.6 Personal Deposit Accounts

Personal Deposit (PD) Account is created for parking funds by debit to the Consolidated Fund of the State and should be closed at the end of the financial year by *minus* debit to the relevant service heads. At the end of 2008-09, Rs.26.37 crore was lying in the Personal Deposit Accounts after transferring back Rs.26.05 crore to the respective service heads operated during the year in the State.

This practice of retaining funds in the PD Account after the close of the financial year is fraught with the risk of misuse of funds and therefore, needs to be avoided.

2.7 Outcome of Review of Selected Grants

A review of Grant No. 9-Statistical Department, whose summarised position of actual expenditure against grants during 2008-09 is given below, was conducted in the Statistical Department in October 2009.

Table 2.9: Budget provision and actual expenditure in respect of Grant No.9

(Rupees in lakh)

Major Head	Original provision	Supplementary provision	Total provision	Expenditure	Savings (-) / Excess (+)	Surrender
Revenue (Voted) 3454-Census Surveys and Statistics	265.14	61.62	326.74	278.92	(-) 47.84	2.38
Capital (Voted) 4070-Capital outlay on other Administrative Services	20.00	-	20.00	-	(-) 20.00	5.00

The findings of the review are discussed below:

- There were savings of Rs. 47.84 lakh (15 *per cent*) in Revenue Account and 100 *per cent* in Capital Account. The supplementary provision of Rs. 61.62 lakh obtained under Revenue Account proved excessive in view of the overall savings. The provision for Capital Account remained fully unutilised during the year. Only Rs. 2.38 lakh out of Rs. 47.85 lakh (5 *per cent*) under Revenue Account and Rs. 5 lakh out of Rs. 20 lakh (25 *per cent*) of the savings under Capital Account were surrendered. Thus, supplementary provision under Revenue Account and original provision under Capital Account was fully unjustified.

The Department stated (August 2009) that savings occurred under Revenue Account due to non-filling up of regular National Sample Survey (NSS) posts and

retirement of NSS officials. The fact, however, remains that as the provision should have been made after considering the retirement of the officials well in advance. This indicated that the Department did not exercise adequate budgetary control.

- ii) During 2008-09, the Department received Rs.107.50 lakh from the Government of India as grants-in-aid for NSS works in the State. As per the reconciliation statement, expenditure of Rs.100.15 lakh (Plan: Rs.2.52 lakh and Non-plan: Rs.97.63 lakh) was incurred for the purpose of NSS works. Of this, Rs.75.11 lakh (75 per cent) was reimbursable from the GOI as per NSS guidelines. Hence, the Department had received Rs.32.39 lakh from the GOI in excess of the entitled reimbursable amount and kept it unutilised/unspent till the date of Audit (October 2009).

On being pointed out, the Department admitted the fact and stated (October 2009) that the unutilised amount of Rs.32.39 lakh would be adjusted against the reimbursable amount due from the GOI relating to the period from 1984-05 to 2007-08.

It can thus, be concluded that the Budget Estimates were prepared by the Department as per monetary limit fixed by the Finance Department. However, the provision of supplementary grant, re-appropriation and surrender were done by the Finance Department which led to inappropriate provision of supplementary grants with consequential savings and inadequate surrender.

2.8 Conclusion and Recommendation

There was an overall saving of Rs. 1,329.97 crore and excess expenditure of Rs. 16.56 crore against 56 grants/appropriations during 2008-09. This excess expenditure in 2008-09 compounded with an excess expenditure amount of Rs. 1,231.80 crore pertaining to 2001-08, require 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 38 grants/appropriations, more than 50 per cent of the total expenditure during the year was incurred in the last month of the financial year, despite clear directions to the contrary. The Abstract Contingent Bills were not adjusted for long periods and therefore was 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. Issuance of Re-appropriation/surrender orders at the end of the year should be avoided. 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.

CHAPTER III 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 to financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliances is thus one of the attributes of good governance. The reports on compliance and controls, if effective and operational, assist the State Government to meet its basic stewardship responsibilities, including strategic planning and 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 within 18 months from the date of their sanction unless specified otherwise in respect of grants provided for specific purposes. However, of the 2,319 UCs due in respect of grants and loans aggregating Rs.345.13 crore paid up to 2008-09, 1,854 UCs (80 per cent) for an aggregate amount of Rs.196.74 crore were in arrears as of August 2009. The department-wise break-up of outstanding UCs is given in the **Table 3.1**.

Table 3.1: Department-wise arrears of Utilisation Certificates

(Rupees in crore)

Sl. No.	Name of the Department	Year	Total grant paid		Utilisation Certificates outstanding as of August 2009	
			No. of cases	Amount	No. of certificates	Amount
1.	Education	2007-08	8	2.11	Nil	Nil
		2008-09	Nil	Nil	Nil	Nil
2.	Urban Development	2007-08	81	22.79	Nil	Nil
		2008-09	59	59.24	59	59.24
3.	Panchayati Raj	2007-08	98	55.17	Nil	Nil
		2008-09	1623	60.00	1623	60.00
4.	Welfare of SC, ST and OBC	2007-08	278	68.32	Nil	Nil
		2008-09	172	77.50	172	77.50
Total :			2,319	345.13	1,854	196.74

Out of total grant of Rs.345.13 crore provided to the above four departments for various purposes, UCs for Rs.148.38 crore relating to 465 bills, pertaining to the year 2007-08 were received by 31 August 2009. Grants-in-aid of Rs.196.74 crore drawn in 1,854 bills was paid to three departments viz, (i) Welfare of SC, ST and OBC (Rs.77.50 crore), (ii) Panchayati Raj Institutions (Rs.60.00 crore) and (iii) Urban Development Department (Rs.59.24 crore), but the UCs (1,854 Nos.) were outstanding as on 31 August 2009.

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 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 41 Autonomous Bodies/ Authorities due upto 2008-09 had not been received as on 30 September 2009 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	Grants Received (Rs. in lakh)
1.	0 – 1	3	NA
2.	1 – 3	3	NA
3.	3 – 5	8	119.52
4.	5 – 7	8	NA
5.	7 – 9	1	NA
6.	9 & above	18	93.96

Out of 41 Autonomous Bodies/Authorities, annual accounts of 18 bodies were outstanding for more than 9 years, of which 16 were outstanding since inception. The accounts of 3 Autonomous Bodies viz, (i) Tripura Scheduled Castes Development Corporation, (ii) Pragati Bidya Bhavan (Higher Secondary School and Pragati Junior Girls School), Agartala and (iii) Ramthakur Pathshala (Higher Secondary School), Agartala were in arrears for 11 to 13 years. Out of these three Bodies, information on the grants received during 2008-09 was available only for one Institution, viz, Pragati Bidya Bhavan, Agartala (Rs.93.96 lakh). The accounts of Tripura Sports Council, which received Rs.119.52 lakh during 2008-09, were pending from 2004-05 to 2008-09.

3.3 Delays in submission of Accounts/Audit Reports of Autonomous Bodies

Several Autonomous Bodies have been set up by the State Government in the field of Education, Industries, Housing Boards, Tribal Areas etc. A large number of these Bodies are audited by the Comptroller and Auditor General of India (CAG) with regard to the verification of their transactions, operational activities and accounts, conducting regulatory compliance audit of all transactions scrutinised in audit, review of internal management and financial control, review of system and procedures etc. The audit of accounts of five Bodies in the State has been entrusted to the CAG. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Report (SAR) and its placement in the Legislature are indicated in **Appendix 3.2**. Delay in placement of SARs in the Legislature 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	1991-92 to 1992-93	26.3.2002	26.2.2004	2 years
		1993-94 to 1997-98	15.4.2004	1.10.2004	Over 5 months
2.	Tripura Housing and Construction Board	1990-91 to 1992-93	3.7.2007	Not yet placed	
		1993-94 to 1996-07	3.6.2009	Not yet placed	
3.	Tripura Khadi and Village Industries Board	1991-92 to 1996-97	21.6.2006	Not yet placed	
4.	Tripura State Legal Service Authority	1999-2000 to 2002-03	29.4.2004	17.3.2005	Over 10 months
		2003-04 to 2004-05	25.9.2007	NA	
		2005-06 to 2006-07	8.4.2008	NA	
5.	Tripura Tribal Areas Autonomous District Council	1992-93 to 2004-05	31.7.2008	17.8.2009	1 year

Table 3.3 shows that SAR pertaining to the period 1991-1993 in respect of Tripura Board of Secondary Education was placed in the Legislature after a lapse of about two years while the SAR for the period 1993-94 to 1997-98 was placed after a lapse over five months from the date of issue. The SAR in respect of Tripura State Legal Service Authority for the period 1999-2000 to 2002-03 was placed after a lapse of over 10 months while in respect of the SAR for the period 2003-04 to 2006-07 the date of placement was not on record. Two SARs of Tripura Housing and Construction Board for the period 1990-91 to 1992-93 and 1993-94 to 1996-07 had not yet been placed in the State Legislature even after a lapse of over four months to two years from the date of issue. The reasons for the delay in submission/placement of the SARs in the Legislature were not on record.

3.4 Misappropriations, losses, defalcations, etc.

As reported (September 2009), there were seven cases of misappropriations, defalcation etc. involving Government money amounting to Rs.0.44 crore as on 31 March 2009, relating to the Food, Civil Supplies and Consumers Affairs Department, on which final action was pending.

20 cases of misappropriations, defalcations, losses etc. involving Rs.3.98 crore was pointed out in audit and reported to the Government/Departments through Inspection

Reports upto 2008-09 for necessary action. Their reply had not been received as on 30 September 2009. The department-wise break-up is given in **Table 3.4**.

Table 3.4: Department-wise break-up of misappropriations, losses, defalcations, etc.

(Rupees in lakh)

Sl. No.	Name of the Department	Number of cases	Amount
1.	Forest	13	196.93
2.	Revenue	1	0.85
3.	Animal Resources Development	1	0.73
4.	Health and Family Welfare	3	198.38
5.	Agriculture	2	1.45
	Total :	20	398.34

3.5 Conclusion and Recommendation

Foregoing discussion discloses deficiencies in not furnishing utilisation certificates in time against grants/loans received, non-furnishing of detailed information about financial assistance received by various Institutions and non-submission of accounts in time. There were also delay 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.

Departmental enquiries in all fraud and misappropriation cases should be expedited to bring the defaulters to book. Internal controls in all the organisations should be strengthened to prevent such cases.

Agartala
The 2010

(E. M. Patton)
Accountant General (Audit),
Tripura, Agartala

Countersigned

New Delhi
The 2010

(Vinod Rai)
Comptroller and Auditor General of India

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

Statement	Layout
Statement No. 1	Presents the summary of transactions of the State Government – receipts and expenditure, revenue and capital, public debt receipts and disbursements etc in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No. 2	Contains the summarised statement of capital outlay showing progressive expenditure to the end of current year.
Statement No. 3	Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc. There is no commercial irrigation project in Tripura State.
Statement No. 4	Indicates the summary of debt position of the State, which includes borrowings from internal debt, Government of India, other obligations and servicing of debt.
Statement No. 5	Gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears, etc.
Statement No. 6	Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No. 7	Gives the summary of cash balances and investments made out of such balances.
Statement No. 8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2009.
Statement No. 9	Shows the revenue and expenditure under different heads for the current year as a percentage of total revenue / expenditure.
Statement No. 10	Indicates the distribution between the charged and voted expenditure incurred during the year.
Statement No. 11	Indicates the detailed account of revenue receipts by minor heads.
Statement No. 12	Provides accounts of revenue expenditure by minor heads under non-plan, State plan and centrally sponsored schemes separately and capital expenditure major head-wise.
Statement No. 13	Depicts the detailed capital expenditure incurred during and to the end of the current year.
Statement No. 14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, cooperative banks and societies etc, up to the end of the current year.
Statement No. 15	Depicts the capital and other expenditure to the end of the current year and the principal sources from which the funds were provided for that expenditure.
Statement No. 16	Gives the detailed account of receipts, disbursements and balances under heads of account relating to debt, Contingency Fund and Public Account.
Statement No. 17	Presents the detailed account of debt and other interest bearing obligations of the Government of Tripura.
Statement No. 18	Provides the detailed account of loans and advances given by the Government of Tripura, the amount of loans repaid during the year, the balances at the end of the year and the amount of interest received during the year.
Statement No. 19	Gives the details of balances of earmarked funds (sinking fund investment account).

APPENDIX 1.1

Part C

Methodology Adopted for the Assessment of Fiscal Position

(Reference: Paragraph 1.5.1)

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 (**Part B of Appendix 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 trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP)

	2004-05	2005-06	2006-07	2007-08	2008-09
Gross State Domestic Product (Rs in crore)	6,639.24	7,296.61	7,888.98	8521.68	10,008.26 (Advanced)
Growth rate of GSDP	8.20	9.90	8.11	8.02	17.44
<i>Source:</i> Directorate of Economics and Statistics of the State of Tripura. The figure for 2008-09 adopted from the 3 rd quarterly review report ending December 2008.					

Methodology for Estimating the Fiscal Capacity

For working out the fiscal capacity of the State Governments, the following methodology given in Twelfth Finance Commission report has been adopted.

Step 1: Calculate the national average of AE-GSDP and CO/DE/ SSE-AE.

Step 2: Based on the national average of AE-GSDP ratio, derive the aggregate expenditure so that no State is having a ratio AEGSDP less than the national average, *i.e.*, if

$$AE/GSDP = x$$

$$AE = x * GSDP \dots\dots\dots(1)$$

where x is the national average of AE-GSDP ratio.

Wherever the States are having AE-GSDP ratio higher than national average, no adjustments were made. Wherever this ratio was less than average, it was made equal to the national average.

Step 3: Based on the national average of DE-AE, SSE-AE and COAE, derive the respective DE, SSE and CO, so that no State is having these ratios less than national average, *i.e.*, if

$$\begin{aligned} \text{DE/AE} &= y \\ \text{DE} &= y * \text{AE} \dots\dots\dots(2) \end{aligned}$$

where y is the national average of DE-AE ratio

Substituting (1) in (2), we get

$$\text{DE} = y * x * \text{GSDP} \dots\dots\dots(3)$$

Wherever the States are having DE-AE, SSE-AE and CO-AE ratio higher than national average, no adjustments have been made. Wherever these ratios were less than average, it was made equal to the national average.

Step 4: Based on the derived DE, SSE and Capital Outlay as per equation (3), respective per capita expenditure was calculated, *i.e.*,

$$\text{PCDE} = \text{DE/P} \dots\dots\dots(4)$$

where PCDE is the per capita development expenditure and P is the population.

Substituting (3) in (4), we get

$$\text{PDE} = (y * x * \text{GSDP})/\text{P} \dots\dots\dots(5)$$

Equation (5) provides the adjusted per capita expenditure. If the adjusted per capita expenditure is less than the national average of per capita expenditure, then the States' low level of spending is due to the low fiscal capacity. This gives a picture of actual level of expenditure when all the State Governments are attaching fiscal priority to these sectors equivalent to the national average.

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 \div GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter	Rate of Growth of the parameter (X) \div Rate of Growth of the parameter (Y)
Rate of Growth (ROG)	$\{(Current\ year\ Amount \div Previous\ year\ Amount) - 1\} * 100$
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
Interest received as <i>per cent</i> to loans outstanding	Interest received / [(opening balance + closing balance of loans and advances)/2]* 100
Revenue deficit	Revenue receipt – revenue expenditure
Fiscal deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary deficit	Fiscal deficit – Interest payments
Balance from current revenue (BCR)	Revenue receipts <i>minus</i> plan grants and non-plan revenue expenditure excluding debits under 2048 – Appropriation for reduction or avoidance of debt.

APPENDIX 1.1

Part D

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

The State Government enacted in June 2005, the Tripura Fiscal Responsibility and Budget Management (TFRBM) Act, 2005 to ensure prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit, reduction in fiscal deficit, prudent debt management consistent with fiscal sustainability, greater transparency in the fiscal operations of the Government and conduct of fiscal policy in a medium term framework. To give effect to fiscal management principles, the Act prescribed the following fiscal targets for the Government:

- strive to remain revenue surplus by making a balance in revenue receipts and expenditure and build up further surplus;
- strive to bring down the fiscal deficit to 3 *per cent* by the year ending March 2010;
- ensure within a period of five years, beginning from the 1st day of April 2005 and ending on the 31st day of March 2010, that the total debt stock does not exceed 40 *per cent* of the estimated GSDP for that year;
- limit the amount of annual incremental risk weighted guarantees to 1 *per cent* of the GSDP of that year.

To carry out provisions of the Tripura Fiscal Responsibility and Budget Management Act, 2005, the rules were notified in the Official Gazette on 5th October 2006, after more than a year its enactment.

APPENDIX 1.2(Contd.)

Abstract of Receipts and Disbursements for the year 2008-09
(Reference: Paragraph 1.1)

(Rupees in crore)

Receipts				Disbursements					
2007-08		2008-09		2007-08		2008-09			
						Non-Plan	Plan	Total	
				64.17	Grants-in-aid and contributions	79.42	-	79.42	
Nil	II. Revenue deficit carried over to Section-B		-	904.70	II. Revenue surplus carried over to Section-B				947.33
3,698.34	Total : Section A		4,076.78	3,698.34	Total				4,076.78
Section-B : Others									
873.01	III. Opening cash balance including permanent advance and cash balance investment		853.80	-	III. Opening overdraft from Reserve Bank of India	-	-	-	-
Nil	IV. Miscellaneous capital receipts	-		923.68	IV. Capital Outlay-	78.64	1,123.75	1,202.39	1,202.39
				106.09	General Services	34.81	158.02	192.83	
				334.14	Social Services	1.01	392.43	393.44	
3.27	V. Recoveries of loans and advances		3.25	56.62	-Education, Sports, Art and Culture	-	74.94	74.94	
3.12	From Government servants	3.12		72.91	-Health and Family Welfare	1.01	75.77	76.78	
0.05	From others	0.13		114.12	-Water Supply and Sanitation	-	191.57	191.57	
904.70	VI. Revenue surplus brought down		947.33	39.30	-Housing and Urban Development				
50.09	VII. Public debt receipts		208.69		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	25.51	25.51	
46.80	Internal debt other than Ways and Means	206.18		17.14	Information and Broadcasting	-	0.30	0.30	
Nil	Net transactions under Ways and Means Advances including Overdraft	-		3.67	-Social Security and Nutrition	-	23.60	23.60	
3.29	Loans and advances from GOI	2.51		30.03	-Others	-	0.74	0.74	
				0.35	Economic Services	42.82	573.30	616.12	
1,626.02	VIII. Public Account receipts		2082.46	483.45	-Agriculture and Allied Activities	*(-) 1.59	74.05	72.46	
399.59	Small savings and provident funds etc.	428.57		41.65	-Rural Development	6.00	19.44	25.44	
18.07	Reserve fund	12.10		21.41	-Special Areas Programme	-	61.30	61.30	
40.00	Sinking fund (earmarked fund)	143.80		45.36	-Irrigation and Flood Control	-	42.45	42.45	
225.40	Deposits and Advances	176.88		40.84	-Energy	24.00	50.35	74.35	
58.97	Suspense and Miscellaneous	90.07		94.29	-Industry and Minerals	-	14.15	14.15	
883.99	Remittances	1,231.06		12.05	-Transport	14.34	303.39	317.73	
				205.84					

* Due to more recovery than expenditure.

APPENDIX 1.2(Concl.)

Abstract of Receipts and Disbursements for the year 2008-09
(Reference: Paragraph 1.1)

(Rupees in crore)

Receipts				Disbursements					
2007-08		2008-09		2007-08		2008-09			
-	IX. Closing overdraft from RBI	-	-	0.86	-Science, Technology and Environment	-	0.58	0.58	
				20.82	-General Economic Services	-	7.59	7.59	
				0.33	-Communication	0.07	-	0.07	
	Section-B Others :								
				0.30	Loans and Advances Disbursed	18.08	-	18.08	18.08
					For Power Projects	17.00	-		
				0.28	-To Government Servants	1.08	-		
				0.02	-To others	-			
					Revenue deficit brought down	-			-
				116.93	Repayment of Public Debt				161.12
				88.88	-Internal Debt other than Ways and Means Advances	132.80			
				Nil	-Net transactions under Ways and Means Advances including Overdraft	-			
				28.05	-Repayment of Loans and Advances to Central Government	28.32			
				1,562.38	Public Account Disbursements				1,813.98
				342.42	-Small Savings and Provident Funds	361.13			
				22.93	-Reserve Fund	2.22			
				205.86	-Deposits and Advances	124.08			
				85.72	-Suspense	99.23			
				905.45	-Remittances	1,227.32			
				853.80	Cash Balance at end				899.96
				*Nil	-Cash in Treasuries	(-) 1.13			
				11.55	-Departmental Cash Balance including permanent advance	(+) 13.03			
				130.00	- Investment of earmarked funds	273.78			
				859.63	-Cash Balance investment	744.35			
				(-) 147.38	-Deposit with Reserve Bank of India	(-) 130.07			
3,457.09	Total : Section B :	4,095.53		3,457.09	Total : Section B :				4,095.53

* Rs.1353 only.

APPENDIX 1.3

Statement showing the funds transferred to the State Implementing Agencies under Programmes / Schemes outside the State budget during 2008-09

(Reference: Paragraph 1.2.2)

(Rupees in crore)

Sl. No.	Programme/Scheme (Indicating Centre - State Share)	Implementing Agency in the State	2008-09		
			Central Share	State Share If applicable	Total
1	Hospitals and Dispensaries under NRHM	Health and Family Welfare Society, Tripura	0.26		0.26
		Total	0.26		0.26
2	Medicinal Plants	State Medicinal Plants Board, Tripura	0.07		0.07
		CEO TFDA, West Tripura	0.10		0.10
		CEO KFDA, North Tripura	0.10		0.10
		CEO UFDA, North Tripura	0.15		0.15
		Total	0.42		0.42
3	National Bamboo Mission	Sadar FDA , Agartala	1.38		1.38
		Total	1.38		1.38
4	Assistance to States for Developing Export Infrastructure (ASIDE)	Tripura Industrial Development Corporation Ltd.	8.01		8.01
		Total	8.01		8.01
5	Accelerated Rural Water Supply Programme	DWSM Member Secretary, Agartala	0.55		0.55
		Total	1.10		1.10
6	Village Grain Bank Scheme	Village Grains Banks	0.21		0.21
		Total	0.21		0.21
7	National AIDS Control Including STD Control	Tripura States AIDS Control Society	3.36		3.36
		Total	3.36		3.36
8	National Rural Health Mission NRHM CSP	State Health Family Welfare Society, Tripura	41.80		41.80
		State Health and Family Welfare Society TB, Tripura	0.75		0.75
		State Health and Family Welfare Society Leprosy, Tripura	0.03		0.03
		Total	42.58		42.58
9	Tobacco Control	Mission Director, Tripura	0.12		0.12
		Total	0.12		0.12
		Total	39.75		39.75
10	Polytechnic for Disabled DHE	Tripura Institute of Technology, Agartala	0.23		0.23
		Total	0.23		0.23

APPENDIX 1.3 (contd.)

Statement showing the funds transferred to the State Implementing Agencies under Programmes / Schemes outside the State budget during 2008-09

(Reference: Paragraph 1.2.2)

(Rupees in crore)

Sl. No.	Programme/Scheme (Indicating Centre - State Share)	Implementing Agency in the State	2008-09		
			Central Share	State Share If applicable	Total
11	Electronic Governance	Tripura Computerization Agency	3.00		3.00
		Total	3.00		3.00
12	Integrated Watershed Management Programme DPAP, IWDP, DLR	DRDA Project Director, West Tripura	0.66		0.66
		DRDA Project Director, North Tripura	0.92		0.92
		Total	1.58		1.58
13	DRDA Administration RD	DRDA Project Director, South Tripura	0.67	0.16	0.83
		DRDA Project Director, Dhalai	0.42		0.42
		DRDA Project Director, North Tripura	0.56		0.56
		DRDA Project Director, West Tripura	0.68	0.20	0.88
		Total	2.33	0.36	2.69
14	Management Support to RD Programme and Strengthening of District	DRDA Project Director, South Tripura	0.01		0.01
		DRDA Project Director, West Tripura	0.30		0.30
		DRDA Project Director, Dhalai Tripura	0.01		0.01
		Total	0.32		0.32
15	National Rural Employment Guarantee Programme	DRDA Project Director, South Tripura	113.13	14.62	127.75
		DRDA Project Director, Dhalai Tripura	93.90	9.44	103.34
		DRDA Project Director, West Tripura	195.49	17.19	212.68
		DRDA Project Director, North Tripura	57.98		57.98
		Total	460.50	41.25	501.75
16	Rural Housing IAY RD	DRDA Project Director, North Tripura	20.47		20.47
		DRDA Project Director, West Tripura	20.93	3.06	23.99
		DRDA Project Director, Dhalai Tripura	8.94	1.69	10.63
		DRDA Project Director, South Tripura	16.63	2.56	19.19
		Total	66.97	7.31	74.28

APPENDIX 1.3 (contd.)

Statement showing the funds transferred to the State Implementing Agencies under Programmes / Schemes outside the State budget during 2008-09

(Reference: Paragraph 1.2.2)

(Rupees in crore)

Sl. No.	Programme/Scheme (Indicating Centre - State Share)	Implementing Agency in the State	2008-09		
			Central Share	State Share If applicable	Total
17	Swarnajayanti Gram Swarozgar Yojana	DRDA Project Director, North Tripura	3.95		3.95
		DRDA Project Director, West Tripura	8.05	0.16	8.21
		DRDA Project Director, Dhalai Tripura	2.76	0.29	3.05
		DRDA Project Director, South Tripura	5.24	1.03	6.27
		Total	20.00	1.48	21.48
18	Sarva Shiksha Abhiyan	SSA Rajya Mission, Tripura	64.64	9.41	74.05
		Total	64.64	9.41	74.05
19	Support to NGOs Institutions SRCs for Adult Education	SRC Tripura	0.10		0.10
		Jan Shikshan Sansthan West Tripura	0.15		0.15
		Total	0.25		0.25
20	Research and Development Support SERC	Maharaja Bir Bikram College, Tripura, Agartala	0.07		0.07
		Tripura State Council Science Technology Agartala	0.03		0.03
		Total	0.10		0.10
21	Science and Technology Programme for Socio Economic	Tripura Science Forum	0.02		0.02
		Dishari Tripura	0.03		0.03
		St. Vincents Welfare Society Tripura	0.02		0.02
		Total	0.07		0.07
22	State Science and Technology Programme	Tripura State Council Science Technology Agartala	0.20		0.20
		Total	0.20		0.20
23	Water Technology Initiative	Tripura State Council Science Technology Agartala	0.03		0.03
		Total	0.03		0.03
24	Project for Dairy Development including for clean Milk production	Tripura Coop Milk Producers Union Ltd., Agartala	1.20		1.20
		Total	1.20		1.20
25	DFID Project for capacity Building for poverty reduction PPG	State Institution of Public Administration and Rural Development, Agartala	0.25		0.25
		Total	0.25		0.25

APPENDIX 1.3 (contd.)

Statement showing the funds transferred to the State Implementing Agencies under Programmes / Schemes outside the State budget during 2008-09

(Reference: Paragraph 1.2.2)

(Rupees in crore)

Sl. No.	Programme/Scheme (Indicating Centre - State Share)	Implementing Agency in the State	2008-09		
			Central Share	State Share If applicable	Total
26	Training for all support for Training Activities and capacity	State Institution of Public Administration and Rural Development, Agartala	0.11		0.11
		Total	0.11		0.11
27	UNDP Capacity building for Access to information	State Institution of Public Administration and Rural Development, Agartala	0.07		0.07
		Total	0.07		0.07
28	Buddhist and Tibetan Studies	Shakyamoni Buddhist Temple Committee	0.01		0.01
		Total	0.01		0.01
29	Advocacy and Publicity	Ashray, Kailashahar, Tripura	0.02		0.02
		Total	0.02		0.02
30	Capacity Building and Technical Assistance	ILFS Tripura Bamboo Mission	0.55		0.55
		Total	0.55		0.55
31	North Eastern Council	Tripura Forest Development and Plantation Corporation	0.62		0.62
		TRTC, Tripura	1.01		1.01
		North Eastern Regional Agriculture Marketing Corporation	0.48		0.48
		Total	2.11		2.11
32	Environment Information Education and Awareness	Tripura State Pollution control Board	0.45		0.45
		Total	0.45		0.45
33	National Afforestation Programme	Teliamura Jhum, Tripura	0.35		0.35
		Total	0.35		0.35
34	Pollution Abatement	Tripura State Pollution control Board	0.11		0.11
		Total	0.11		0.11
35	Scheme for Human Resource Development FPI	North Eastern Industrial Consultancy Organization	0.02		0.02
		Total	0.02		0.02
36	Scheme for Human Resource Development FPI	Tripura Adibasi Mahila Samity	0.02		0.02
		Total	0.02		0.02

APPENDIX 1.3 (contd.)

Statement showing the funds transferred to the State Implementing Agencies under Programmes / Schemes outside the State budget during 2008-09

(Reference: Paragraph 1.2.2)

(Rupees in crore)

Sl. No.	Programme/Scheme (Indicating Centre - State Share)	Implementing Agency in the State	2008-09		
			Central Share	State Share If applicable	Total
37	Scheme for Quality Assurance Codex Standards and Research	Ashray	0.01		0.01
		Total	0.01		0.01
38	Scheme for Strengthening of Institution including NIFTEM	Tripura Industrial Development Corporation Ltd.	0.03		0.03
		Total	0.03		0.03
39	Scheme for Upgradation of Quality of Street Food	Agartala Municipal Council	0.01		0.01
		Total	0.01		0.01
40	Free Coaching and Allied Scheme for Minorities MA	School of Science, Tripura	0.09		0.09
		Total	0.09		0.09
41	Information Publicity and Extension	Tripura Renewable Energy Development Agency	0.25		0.25
		Total	0.25		0.25
42	Renewable Energy for Rural Applications Remote Villages	Tripura Renewable Energy Development Agency	11.60		11.60
		Total	11.60		11.60
43	Panchayat Mahila Evam Yuva Shakti Abhiyan	Panchayati Raj Training Institute, Tripura	0.03		0.03
		Total	0.03		0.03
44	Rastriya Gram Swaraj Yojana	Panchayati Raj Training Institute, Tripura	3.95		3.95
		Total	3.95		3.95
45	Assistance to Panchayati Raj Institutions Voluntary Organizations	Minority Development Organisations, South	0.04		0.04
		Total	0.04		0.04
46	Deen Dayal Disabled Rehabilitation Scheme SJE	North Deaf and Dumb School	0.06		0.06
		Tripura State Council for Child Welfare	0.04		0.04
		Total	0.10		0.10
47	GIA to Research Training Information and Miscellaneous SJE	Amalamban	0.03		0.03
		Total	0.03		0.03

APPENDIX 1.3 (contd.)
Statement showing the funds transferred to the State Implementing Agencies
under Programmes / Schemes outside the State budget during 2008-09

(Reference: Paragraph 1.2.2)

(Rupees in crore)

Sl. No.	Programme/Scheme (Indicating Centre - State Share)	Implementing Agency in the State	2008-09		
			Central Share	State Share If applicable	Total
48	Handicrafts	MSEC, Agartala	0.09		0.09
		Society for Welfare and Social Research	0.02		0.02
		Tripura Handloom and Handicrafts Development Corporation	0.10		0.10
		Bankimnagar Woman Development Society, Tripura	0.10		0.10
		Anubhav Woman Welfare Society, Tripura	0.16		0.16
		Pallyunnayan Sanstha, Tripura	0.12		0.12
		Merit Research Society	0.02		0.02
		North Eastern Handicrafts Research Society	0.01		0.01
		Human Welfare Council, Tripura West	0.02		0.02
		Social for Welfare and Social Research	0.05		0.05
		Mahila Seva Samity, Tripura	0.01		0.01
		Tripura Women Welfare Society	0.01		0.01
		Tripura Tribal Areas Autonomous District Council	0.02		0.02
		Voluntary Social Development Organisation, Tripura	0.05		0.05
		Tripura Handicrafts Development Samity	0.04		0.04
		Women Development Society, Tripura	0.01		0.01
		Rural Women Welfare Society, Tripura	0.04		0.04
			Total		0.87
49	Handlooms	Weavers Service Centre, Agartala	0.01		0.01
		Total	0.01		0.01
50	Grant in aid to NGOs and For Coaching ST Students for Competitive Examination	RK Mission Viveknagar, Tripura	0.14		0.14
		Total	0.14		0.14

APPENDIX 1.3 (concl.)

Statement showing the funds transferred to the State Implementing Agencies under Programmes / Schemes outside the State budget during 2008-09

(Reference: Paragraph 1.2.2)

(Rupees in crore)

Sl. No.	Programme/Scheme (Indicating Centre - State Share)	Implementing Agency in the State	2008-09		
			Central Share	State Share If applicable	Total
51	Shishu Greh Scheme	Tripura State Council for Child Welfare, Udaipur	0.07		0.07
		Tripura State Council for Child Welfare, Nutannagar	0.05		0.05
		Tripura State Council for Child Welfare, Agartala	0.05		0.05
		Total	0.17		0.17
52	Step Support to Training and Employment Programme for Women	North Eastern Industrial Consultants Ltd.	0.02		0.02
		Total	0.02		0.02
53	National Programme for Youth and Adolescent Development	Village Development Team	0.02		0.02
		Total	0.02		0.02
		Grand Total	700.30	59.81	760.11

APPENDIX 1.4
Assets and Liabilities
(Reference: Paragraphs 1.7.1 and 1.7.2)

(Rupees in crore)

As on 31 March 2008		Liabilities	As on 31 March 2009	
2,542.27		Internal Debt		2,615.64
	1,113.86	Market Loans bearing interest	1,191.89	
	0.05	Market Loans not bearing interest	0.05	
	194.76	Loans from LIC of India	176.87	
	1,114.79	Special Securities to National Small Savings Fund of Central Government	1,096.16	
	118.81	Loans from other Institutions	150.67	
525.71		Loans and Advances from Central Government		499.90
	0.20	Pre- 1984-85 Loans	0.20	
	9.82	Non-Plan Loans	9.11	
	474.41	Loans for State Plan Schemes	451.86	
	0.81	Loans for Central Plan Schemes	0.75	
	21.43	Loans for Centrally Sponsored Plan Schemes	20.15	
	-	Ways and Means Advances	-	
	19.04	Loans for Special Schemes	17.83	
1,429.45		Small Savings, Provident Funds, etc.		1,496.89
176.12		Reserve Fund (including Sinking Funds)		329.79
61.77		Deposits not bearing interest		114.29
10.00		Contingency Fund		10.00
3,516.24		Accumulated surplus on Government Account		4,463.57
	2611.54	Accumulated Surplus at the beginning of the year	3,516.24	
	904.70	Add: revenue surplus for the current year	947.33	
8,261.56		Total: Liabilities		9,530.08
		Assets		
7,174.38		Gross capital outlay on Fixed Assets		8,376.77
	519.06	Investment in Government Companies and Statutory Corporations, etc.	121.94	
	6,655.32	Other Capital Outlay on General, Social and Economic Services	8,254.83	
55.73		Loans and Advances by the State Government		70.56
	34.69	Other Development Loans	34.26	
	21.04	Loans to Government Servants	19.00	
	-	Loans for Power Projects	17.00	
2.83		Other Advances		2.55
64.25		Suspense and Miscellaneous Balances		73.41
110.57		Remittance Balances		106.83
853.80		Cash Balance		899.96
	Nil*	Cash in Treasuries and local remittance	(-) 1.13	
	11.55	Departmental Cash Balance including permanent advances	13.03	
	130.00	Investment of earmarked funds	273.78	
	859.63	Cash balance investment	744.35	
	(-)147.38	Deposits with Reserve Bank of India**	(-) 130.07	
8,261.56		Total : Assets		9,530.08
* (-) Rs. 1.13 crore.				
** Minus balance was the net difference between receipts and disbursement of the State Government for the year 2008-09 after incorporating all adjustments made by RBI for the year 2008-09 upto 25 April 2008/2009.				

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 deficit 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 Rs.7.71 crore (Net credit) between the figures reflected in the Accounts (Cr. Rs.130.07 crore) and that intimated by the Reserve Bank of India (Cr. Rs.122.36 crore) under "Deposits with Reserve Bank". The difference of Rs.7.71 crore is under reconciliation (September 2009).

APPENDIX 1.5
Time Series Data on State Government Finances

(Reference: Paragraphs 1.3 and 1.3.1)

(Rupees in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09
Part A. Receipts					
1. Revenue Receipts	2,576.90	3,024.12	3,333.36	3,698.34	4,076.78
(i) Tax Revenue	239.63 (9)	296.09 (10)	341.55 (10)	370.70 (10)	442.50 (11)
Taxes on Agricultural Income	0.27 (#)	0.14 (#)	0.15 (#)	0.11 (#)	0.18 (#)
Taxes on Sales, Trade, etc.	160.69 (67)	203.39 (69)	233.45 (68)	264.98 (72)	314.79 (71)
State Excise	32.37 (14)	32.30 (11)	38.41 (11)	38.50 (10)	48.28 (11)
Taxes on Vehicles	10.45 (4)	17.43 (6)	22.51 (7)	23.20 (6)	29.82 (7)
Stamps and Registration Fees	12.07 (5)	14.21 (5)	16.61 (5)	14.98 (4)	17.03 (4)
Land Revenue	1.20 (1)	3.25 (1)	3.03 (1)	2.97 (1)	5.55 (1)
Other Taxes including taxes on commodities and services	22.58 (9)	25.37 (8)	27.39 (8)	25.96 (7)	26.85 (6)
(ii) Non-Tax revenue	176.85 (7)	63.62 (2)	94.97 (3)	115.41 (3)	149.04 (3)
(iii) State's share of Union taxes and duties	383.12 (15)	404.38 (13)	515.78 (16)	650.62 (18)	686.52 (17)
(iv) Grants-in-aid from Government of India	1,777.30 (69)	2,260.03 (75)	2,381.06 (71)	2,561.61 (70)	2,798.72 (69)
2. Misc. Capital Receipts	NIL	NIL	NIL	NIL	NIL
3. Recoveries of Loans and Advances	3.97	3.86	3.52	3.27	3.25
4. Total Revenue and Non-debt Capital Receipts (1+2+3)	2,576.90	3,024.12	3,333.36	3,698.34	4,080.03
5. Public Debt Receipts	367.88	144.98	224.96	50.09	208.69
Internal Debt (excluding Ways and Means Advances and Overdrafts)	272.72	136.16	219.13	46.80	206.17
Net transactions under Ways and Means Advances and Overdrafts	NIL	NIL	NIL	NIL	NIL
Loans and Advances from Government of India [/]	95.16	8.82	5.83	3.29	2.52
6. Total Receipts in the Consolidated Fund (4+5)	2,948.75	3,172.96	3,561.84	3,751.70	4,288.72
7. Contingency Fund Receipts	NIL	NIL	NIL	NIL	NIL
8. Public Account Receipts	1,482.51	1,587.63	1,477.49	1,626.02	2,082.46
9. Total Receipts of the State (6+7+8)	4,431.26	4,760.59	5,039.33	5,377.72	6,371.18

(#) Negligible

[/] Includes Ways and Means Advances from GOI.

APPENDIX 1.5 (Contd.)
Time Series Data on State Government Finances
(Reference: Paragraphs 1.3 and 1.3.1)

(Rupees in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	2,182.63	2,391.79	2,482.56	2,793.64	3,129.45
	(77)	(76)	(78)	(75)	(72)
Plan including CSS	341.11	412.54	490.05	576.39	654.98
	(16)	(17)	(20)	(21)	(21)
Non-plan	1841.52	1979.25	1992.51	2217.25	2474.47
	(84)	(83)	(80)	(79)	(79)
General Services (including Interest Payment)	927.91	1072.87	1155.20	1312.65	1336.94
	(33)	(34)	(36)	(47)	(43)
Economic Services	423.04	484.70	408.99	473.82	564.92
	(15)	(15)	(13)	(17)	(18)
Social Services	795.36	780.61	869.25	943.00	1148.17
	(28)	(25)	(27)	(34)	(37)
Grants-in-aid and Contributions	36.32	53.61	49.12	64.17	79.42
	(1)	(2)	(2)	(2)	(3)
11. Capital Expenditure	636.50	743.94	722.45	923.68	1,202.39
	(23)	(24)	(23)	(25)	(27)
Plan including CSS	570.15	697.36	661.97	847.78	1123.75
	(90)	(94)	(92)	(92)	(93)
Non-Plan	66.35	46.58	60.48	75.90	78.64
	(10)	(6)	(8)	(8)	(7)
General Services	65.46	82.84	78.36	106.09	192.83
	(10)	(11)	(11)	(12)	(16)
Economic Services	356.46	412.60	413.89	483.45	616.12
	(56)	(55)	(57)	(52)	(51)
Social Services	214.58	248.50	230.20	334.14	393.44
	(34)	(34)	(32)	(36)	(33)
12. Disbursement of Loans and Advances	2.05	2.35	0.68	0.30	18.08
13. Total (10+11+12)	2,821.18	3,138.08	3,205.69	3,717.62	4,349.92
14. Repayments of Public Debt	159.73	163.34	95.78	116.93	161.12
Internal Debt (excluding Ways and Means Advances and Overdrafts)	44.81	134.39	68.05	88.88	132.80
Net transactions under Ways and Means Advances and Overdrafts	NIL	NIL	NIL	NIL	NIL
Loans and Advances from Government of India [≡]	114.92	28.95	27.73	28.05	28.32
15. Appropriation to Contingency Fund	NIL	NIL	NIL	NIL	NIL
16. Total Disbursement out of Consolidated Fund (13+14+15)	2,980.91	3,301.42	3,301.47	3,834.55	4,511.04
17. Contingency Fund Disbursements	NIL	NIL	NIL	NIL	NIL
18. Public Account Disbursements	1,105.65	1,300.85	1,354.01	1,562.38	1,813.98
19. Total disbursement by the State (16+17+18)	4,086.56	4,602.27	4,655.48	5,436.93	6,325.02

[≡] Includes Ways and Means Advances from GOI.

APPENDIX 1.5 (Contd.)
Time Series Data on State Government Finances

(Reference: Paragraphs 1.3 and 1.3.1)

(Rupees in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09
Part C. Deficits					
20. Revenue Deficit (-)/ Surplus (+) (1-10)	(+) 394.27	(+) 632.33	(+) 850.80	(+) 904.70	(+) 947.33
21. Fiscal Deficit (-) / Surplus (+) (4 - 13)	(-) 240.31	(-) 110.10	(+) 131.19	(-) 16.01	(-) 269.89
22. Primary Surplus (+) (21+23)	(+) 115.51	(+) 260.52	(+) 519.36	(+) 379.75	(+) 124.40
Part D. Other data					
23. Interest payments (percentage of Revenue expenditure)	355.82 (16)	370.62 (15)	388.17 (16)	395.76 (14)	394.29 (13)
24. Arrears of Revenue ¹ (percentage of Tax and Non-Tax revenue receipts)	13.45 (3.23)	12.01 (3.34)	13.41 (3.07)	11.16 (2.30)	18.37 (3.11)
25. Financial Assistance to local bodies etc.	316.95	134.62	171.25	148.38	196.74
26. Ways and Means Advances/Overdraft availed (days)	32	NIL	NIL	NIL	NIL
27. Interest on Ways and Means Advances/Overdraft (Rs. in crore)	0.11	NIL	NIL	NIL	NIL
28. Gross State Domestic Product (GSDP) ⁴	6,639.24	7,296.61	7,888.98	8,521.68	10,008.26
29. Outstanding Fiscal Liabilities ² (year-end)	4,181.28	4,420.57	4,626.08	4,745.32	5,066.51
30. Outstanding guarantees (year-end) ³	44.89	46.98	40.89	35.64	29.53*
31. Maximum amount guaranteed (year- end)	66.10	65.37	67.96	74.66	76.66
32. Number of incomplete projects	206	220	185	212	116
33. Capital blocked in incomplete projects	188.08	177.24	188.52	213.05	276.84
Part E: Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue / GSDP (ratio)	3.60	4.05	4.32	4.35	4.42
Own Non-Tax Revenue /GSDP (ratio)	2.66	0.87	1.20	1.35	1.49
Central Transfers / GSDP (ratio)	32.54	36.51	36.72	37.69	34.82
II Expenditure Management					
Total Expenditure / GSDP (ratio)	42.49	43.00	40.63	43.63	43.46
Total Expenditure / Revenue Receipts (ratio)	109.48	103.77	96.17	100.52	106.70
Revenue Expenditure / Total Expenditure (ratio)	77.37	76.22	77.44	75.15	71.94
Expenditure on Social Services / Total Expenditure (ratio)	35.80	32.79	34.30	34.35	35.44
Expenditure on Economic Services / Total Expenditure (ratio)	27.63	28.59	25.67	25.75	27.15
Capital Expenditure / Total Expenditure (ratio)	22.56	23.71	22.54	24.85	27.64

* Including interest of Rs.5.28 crore.

APPENDIX 1.5 (Concl.)

Time Series Data on State Government Finances

(Reference: Paragraphs 1.3 and 1.3.1)

(Rupees in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09
Capital Expenditure on Social and Economic Services / Total Expenditure	20.24	21.07	20.09	21.99	23.81
III Management of Fiscal Imbalances					
Revenue surplus / GSDP (ratio)	5.94	8.67	10.78	10.62	9.47
Fiscal deficit / GSDP (ratio)	3.62	1.51	*	0.19	2.70
Primary Deficit (surplus) / GSDP (ratio)	1.73	3.57	6.58	4.46	1.24
Revenue Surplus / Fiscal Deficit (ratio)	(-) 164.07	(-) 574.32	648.52	5650.84	(-) 351.01
Primary Revenue Balance / GSDP (ratio)	11.35	13.79	15.75	15.30	13.44
IV Management of Fiscal Liabilities					
Fiscal Liabilities / GSDP (ratio)	62.98	60.58	58.63	55.68	50.62
Fiscal Liabilities / RR (ratio)	162.26	146.19	138.78	128.30	124.28
Primary deficit vis-à-vis quantum spread (ratio)	(+) 3.37	(-) 4.91	24.99	32.82	(-) 27.89
Debt Redemption (Principal + Interest) / Total Debt Receipts (ratio)	116.49	299.90	168.99	805.31	210.90
V Other Fiscal Health Indicators					
Return on Investment (Rs. in crore)	Nil	0.27	0.11	0.27	Nil
Balance from Current Revenue (Rs. in crore)	(-) 478.06	111.72	151.69	192.90	142.95
Financial Assets / Liabilities (ratio)	1.27	1.40	1.57	1.73	39.43
<p>1. The information on arrears of revenue as furnished by the taxation authorities included only Sales Tax</p> <p>2. Apart from public debt, includes other liabilities (i.e., Small savings etc., Reserve fund and Deposit).</p> <p>3. Outstanding guarantees include interest</p> <p>4. GSDP for the year upto 2005-06 is on actual basis and for the year 2006-07 is on provisional figures as made available by the State Government. The figure for the year 2007-08 are arrived at on the basis of average rate of growth for the last 4 years. The figure for 2008-09 is Advanced estimated GSDP, based on constant price and appeared in the Quarterly Review Report of Finance Minister for the Third Quarter 2008-09, placed before the State Legislature with State Budget 2009-10.</p> <p>5. Figures in brackets represent percentage to total of each sub-heading.</p>					

APPENDIX 2.1

Statement of various grants/appropriations where saving was more than Rs. 1 crore each and more than 20 per cent of the total provision
(Reference: Paragraph 2.3.1)

(Rupees in lakh)

Sl. No.	Grant No	Name of the Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
Revenue-Voted					
1	14	Power Department	2,585.25	2,411.03	93
2	15	Public Works (Water Resources) Department	6,919.92	2,297.21	33
3	20	Welfare of Scheduled Caste Department	13,165.31	3,027.87	23
4	27	Agriculture Department	8,604.22	1,969.88	23
5	34	Planning and Coordination Department	312.85	102.04	33
6	38	General Administration (Printing and Stationery) Department	924.38	189.14	20
7	42	Education (Sports and Youth Programme) Department	2,293.50	520.50	23
8	43	Finance Department	62,218.54	24,274.72	39
9	45	Taxes and Excise	605.00	120.40	20
10	51	Public works (Drinking Water and sanitation) Department	2,710.00	8,13.22	30
Capital-voted					
11	5	Law Department	424.00	356.49	84
12	6	Revenue Department	3,789.34	1,066.27	28
13	10	Home (Police) Department	4515.00	1045.29	23
14	14	Power Department	12,462.48	3,217.33	26
15	15	Public Works (Water Resource) Department	3,254.54	1,303.33	40
16	16	Health Department	5,231.19	1,348.04	26
17	19	Tribal Welfare Department	55,810.02	21,590.00	39
18	20	Welfare of Scheduled Castes Department	30,449.97	12,600.60	41
19	23	Panchayati Raj Department	2,217.90	603.86	27
20	24	Industries and Commerce Department	3,427.20	1,721.29	50
21	27	Agriculture Department	4,805.00	2,928.65	61
22	28	Horticulture Department	649.09	296.21	46
23	29	Animal Resources Development Department	660.65	362.75	55
24	34	Planning and Coordination Department	7,818.00	7,314.00	94
25	36	Jail Department	890.00	220.76	25
26	39	Education (Higher) Department	2,236.35	1,597.21	71
27	40	Education (School) Department	5,514.95	1,811.95	33
28	43	Finance Department	3,700.00	3,592.05	97
29	45	Taxes and Excise	2,001.00	564.28	28
30	49	Fire Service Organisation	514.00	142.73	28
31	51	Public Works (Drinking Water and Sanitation) Department	10,308.73	3,812.68	37
32	52	Family Welfare and Preventive Medicine	505.00	433.38	86

APPENDIX 2.2

**Statement of various grants/appropriations where excess expenditure occurred during the year 2008-09 are required to be regularised
(Reference: Paragraph 2.3.3)**

(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.	2	Governor's Secretariat (Revenue-charged)	222.83	222.88	0.05
2.	22	Relief and Rehabilitation Department (Revenue-voted)	1,849.96	2,129.22	279.26
3.	31	Rural Development Department (Capital-voted)	1,765.49	1,773.48	7.99
4.	35	Urban Development Department (Capital-voted)	79.49	128.37	48.88
5.	41	Education (Social) Department (Capital-voted)	1,279.20	2,339.05	1,059.85
6.	43	Finance Department (Revenue-charged)	36,362.68	36,613.37	250.69
7.	56	Information Technology Department (Capital-voted)	334.00	342.95	8.95
		Total :	41,893.65	43,549.32	1,655.67

APPENDIX 2.3
Expenditure incurred without any budget provision
(Reference: Paragraph 2.3.4)

(Rupees in lakh)

Sl. No.	Number and name of grants/ appropriations	Amount of actual expenditure
1.	19 – Tribal Welfare Department	
	Industries and Commerce Department	
	i) 2230 – Labour and Employment	
	03 – Training	
	800 – Other expenditure	
	03 – Research and Training	
	14 – Training of workers (Plan)	0.31
	Education (Higher) Department	
	ii) 2205 – Art and Culture	
	107 – Museums	
	41 – Human Development	
	19 – Government Museum (Plan)	0.11
	Education (School) Department	
	iii) 2202 – General Education	
	01 – Elementary Education	
	800 – Other expenditure	
	87 – Centrally Sponsored Scheme-II	
	55 – Transportation of Food Grains under Mid-Day-Meal (CSS)	37.91
	Panchayati Raj Department	
	iv) 3604 – Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	
	101 – Land Revenue	
	59 – Devolution of Fund	
	02 – Panchayati Raj Institutions PRI (Non-Plan)	162.50
	v) 108 – Taxes on Professions, Trade, Callings and Employment	
	59 – Devolution of Fund	
	02 – Panchayati Raj Institutions (PRI) (Non-Plan)	20.10
	vi) 200 – Other Miscellaneous Compensations and Assignments	
	59 – Devolution of Fund	
	02 – Panchayati Raj Institutions (PRI) (Non-Plan)	344.50
	Handloom, Handicrafts and Sericulture Department	
	vii) 4851 – Capital Outlay on village and Small Industries	
	108 – Powerloom Industries	
	29 – Industries Development	
	25 – Development of Powerloom Industries (Plan)	3.10
	viii) 4875 – Capital Outlay on other Industries	
	60 – Other Industries	
	800 – Other Expenditure	
	75 – Special Plan Assistance	
	01 – SPA (Plan)	46.50
	Total :	615.03
2.	20 – Welfare of Scheduled Castes Department	
	Panchayati Raj Department	

APPENDIX 2.3 (Concl.d.)
Expenditure incurred without any budget provision
(Reference: Paragraph 2.3.4)

(Rupees in lakh)

Sl. No.	Number and name of grants/ appropriations	Amount of actual expenditure
	i) 3604 – Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	
	101 – Land Revenue	
	59 – Devolution of Fund	
	02 – Panchayati Raj Institutions (PRI) (Non-Plan)	6.23
	ii) 108 – Taxes on Professions, Trade, Callings and Employment	
	59 – Devolution of Fund	
	02 – Panchayati Raj Institutions (PRI) (Non-Plan)	31.10
	iii) 200 – Other Miscellaneous Compensations and Assignments	
	59 – Devolution of Fund	
	02 – Panchayati Raj Institutions (PRI) (Non-Plan)	332.73
	Education (Higher) Department	
	iv) 2203 – Technical Education	
	112 – Engineering / Technical Colleges and Institutes	
	41 – Human Development	
	51 – Engineering College (Plan)	0.08
	Education (School) Department	
	v) 2202 – General Education	
	01 – Elementary Education	
	800 – Other expenditure	
	87 – Centrally Sponsored Scheme-II	
	55 – Transportation of Food grains under Mid-Day-Meal (CSS)	20.79
	Handloom, Handicrafts and Sericulture Department	
	vi) 4851 – Capital Outlay on village and Small Industries	
	108 – Powerloom Industries	
	29 – Industries Development	
	25 – Development of Powerloom Industries (Plan)	1.70
	vii) 4875 – Capital Outlay on other Industries	
	60 – Other Industries	
	800 – Other expenditure	
	75 – Special Plan Assistance	
	01 – SPA (Plan)	25.50
	Education (Higher) Department	
	viii) 4202 – Capital outlay on Education, Sports, Art and Culture	
	02 – Technical Education	
	104- Polytechnics	
	41 – Human Development	
	50 – Polytechnic Institute (Plan)	0.64
	Education (School) Department	
	ix) 4202 – Capital outlay on Education, Sports, Art and Culture	
	01 – General Education	
	202 – Secondary Education	
	41 – Human Development	
	59 – Land Acquisition (Plan)	2.46
	Total :	421.03
	Grand Total :	1,036.26

APPENDIX 2.4

Cases where supplementary provision (Rs. 10 lakh or more in each case) proved unnecessary
(Reference: Paragraph 2.3.7)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
Revenue-voted					
1.	1 – Department of Parliamentary Affairs	719.60	686.78	32.82	97.86
2.	5 – Law Department	1,665.00	1,533.18	131.82	118.09
3.	6 – Revenue Department	6,293.20	5,825.99	467.21	396.86
4.	10 – Home (Police) Department	38,707.25	37,796.71	910.54	2,795.12
5.	11 – Transport Department	153.90	148.43	5.47	17.80
6.	12 – Cooperation Department	883.81	797.33	86.48	93.28
7.	15 – Publics Works (Water Resources) Department	6,411.10	4,622.71	1,788.39	508.82
8.	17 – Information, Cultural Affairs and Tourism Department	1,408.26	1,271.07	137.19	20.83
9.	18 – General Administration (Political) Department	118.33	107.34	10.99	15.29
10.	20 – Welfare of Scheduled Castes Department	11,725.46	10,137.44	1,588.02	1,439.85
11.	21 – Food and Civil Supplies Department	1,546.18	1,434.28	111.90	79.61
12.	24 – Industries and Commerce Department	1,828.63	1,681.37	147.26	124.60
13.	26 – Fisheries Department	1,999.91	1,873.01	126.90	113.08
14.	27 – Agriculture Department	7,673.36	6,634.34	1,039.02	930.86
15.	29 – Animal Resources Development Department	3,410.09	3,288.22	121.87	456.78
16.	30 – Forest Department	3,428.30	3,253.24	175.06	295.01
17.	31 – Rural Development Department	9,399.62	8,078.07	1,321.55	564.64
18.	32 – Tribal Rehabilitation in Plantation and Primitive Group Programme Department	863.40	728.46	134.94	23.74
19.	33 – Science, Technology and Environment Department	312.00	254.95	57.05	19.17
20.	34 – Planning and Coordination Department	281.20	210.81	70.39	31.65
21.	38 – General Administration (Printing and Stationery) Department	820.00	735.24	84.76	104.38
22.	39 – Education (Higher) Department	3,745.10	3,581.24	163.86	196.84
23.	40 – Education (School) Department	51,519.37	48,957.04	2,562.33	1,114.40
24.	41 – Education (Social) Department	11,943.71	11,635.48	308.23	604.74
25.	42 – Education (Sports and Youth Programme) Department	2,022.32	1,773.00	249.32	271.18
26.	46 – Treasuries	280.51	276.47	4.04	33.66
27.	49 – Fire Service Organisation	1,765.00	1,626.54	138.46	166.50
28.	53 – Tribal Welfare (Research)	95.03	83.91	11.12	19.10

APPENDIX 2.4 (Contd.)
Cases where supplementary provision (Rs. 10 lakh or more in each case)
proved unnecessary
(Reference: Paragraph 2.3.7)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
Revenue-charged					
29.	1 – Department of Parliamentary Affairs	12.40	9.05	3.35	11.82
Capital-voted					
30.	5 – Law Department	330.00	67.51	262.49	94.00
31.	6 – Revenue Department	2,733.78	2,723.07	10.71	1,055.56
32.	13 – Public Works (Roads and Bridges) Department	19918.50	19758.31	160.19	4,493.84
33.	14 – Power Department	10,482.08	9,245.15	1,236.93	1,980.40
34.	16 – Health Department	4,346.15	3,883.15	463.00	885.04
35.	19 – Tribal Welfare Department	45,727.40	34,220.02	11,507.38	10,082.62
36.	20 – Welfare of Scheduled Castes Department	24,930.62	17,849.37	7,081.25	5,519.35
37.	21 – Food and Civil Supplies Department	95.09	66.91	28.18	11.11
38.	24 – Industries and Commerce Department	1,822.20	1,705.91	116.29	1,605.00
39.	28 – Horticulture Department	584.93	352.88	232.05	64.16
40.	36 – Jail Department	864.00	669.24	194.76	26.00
41.	39 – Education (Higher) Department	1,515.01	639.14	875.87	721.34
42.	40 – Education (School) Department	5,334.06	3,703.00	1,631.06	180.89
43.	51 – Public Works (Drinking Water and Sanitation) Department	9,671.60	6,496.05	3,175.55	637.13
44.	52 – Family Welfare and Preventive Medicine	487.00	71.62	415.38	18.00
	Total	2,99,874.46	2,60,493.03	39,381.43	38,040.00

APPENDIX 2.5

Statement of cases where supplementary provision proved insufficient resulting in excess expenditure of more than Rs.1 crore and above
(Reference: Paragraph 2.3.7)

(Rupees in crore)

Sl. No.	Number Name of the Grants and Appropriation	Original Provision	Supplementary provision	Total	Expenditure	Excess
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenue-voted						
1.	22 – Relief and Rehabilitation Department	11.27	7.23	18.50	21.29	2.79
Revenue-charged						
2.	43 – Finance Department	357.19	6.44	363.63	366.13	2.50
	Total	368.46	13.67	382.13	387.42	5.29

APPENDIX 2.6
Statement of cases where supplementary provision proved excessive by more than Rs.50 lakh
(Reference: Paragraph 2.3.7)

(Rupees in lakh)

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.	3 – General Administration (SA) Department	2,225.00	2,315.36	90.36	366.07	275.71
2.	4 – Election Department	536.00	612.25	76.25	160.08	83.83
3	13 – Public Works (Roads and Bridges) Department	22,117.00	24,890.77	2,773.77	5,248.16	2,474.39
4	14 – Power Department	89.00	174.22	85.22	2,496.25	2,411.03
5	16 – Health Department	5,969.21	6,021.38	52.17	937.13	884.96
6	19 – Tribal Welfare Department	29,502.63	29,673.95	171.32	4,449.78	4,278.46
7	25 – Industries (Handloom, Handicraft and Sericulture) Department	1,060.63	1,089.16	28.53	206.58	178.05
8	28 – Horticulture Department	1,739.37	1,758.40	19.03	230.52	211.49
9	35 – Urban Development Department	6,303.32	6,459.85	156.53	362.51	205.98
10	36 – Jail Department	1,102.15	1,112.28	10.13	136.60	126.47
Capital-voted						
11	30 – Fisheries Department	1,263.50	1,272.92	9.42	86.50	77.08
12	45 – Taxes and Excise	1,002.00	1,436.72	434.72	999.00	564.28
	Total			3,907.45	15,679.18	11,771.73

APPENDIX 2.7

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in saving / excess of Rs.10 lakh and above
(Reference : Paragraph 2.3.8)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description	Re-appropriation	Final excess (+) / savings (-)
(1)	(2)	(3)	(4)	(5)	(6)
1.	1 – Department of Parliamentary Affairs	i) 2011	Parliamentary / State / Union Territory Legislatures		
		02	State / Union Territory Legislatures		
		101	Legislative Assembly		
		05	Establishment		
		03	Assembly Secretariat (Non-Plan)	(-) 7.00	(-) 104.40
2.	3 – General Administration (SA) Department	i) 2052	Secretariat General-Services		
		090	Secretariat		
		01	Emoluments and Allowances		
		04	Ministers (Non-Plan)	(-) 3.60	(-) 49.19
		ii) 05	Establishment		
		08	Civil Secretariat (Non-Plan)	(+) 3.60	(-) 109.36
3.	6 – Revenue Department	i) 2506	Land Reforms		
		001	Direction and Administration		
		98	Administration		
		06	Revenue (Non-Plan)	(+) 15.00	(-) 138.40
4.	10 – Home (Police) Department	i) 2053	District Administration		
		800	Other expenditure		
		09	Security Related Expenditure		
		03	District Administration (Non-Plan)	(+) 3.00	(-) 215.78
		ii) 2055	Police		
		003	Education and Training		
		08	Police		
		14	Police Training College (Non-Plan)	(-) 750.55	(-) 87.82
		iii) 12	Indian Reserve Battalion (Non-SRE)		
		08	I.R. Battalion No. VIII (Non-Plan)	(-) 81.50	(-) 489.80
		iv) 109	District Police		
		08	Police		
		04	District Armed Reserve (Non-Plan)	(+) 3.59	(-) 1173.76
		v) 116	Forensic Science		
		08	Police		
		07	Forensic Science Laboratory (Non-Plan)	(+) 32.69	(-) 73.33
		vi) 800	Other expenditure		
		08	Police		
		02	Central M.T. Pool (Non-Plan)	(-) 27.64	(-) 114.25
		vii) 08	Miscellaneous Provisionary Services (Non-Plan)	(-) 7.28	(-) 77.43
		viii) 2059	Public Works		

APPENDIX 2.7 (Contd.)

**Statement of cases where re-appropriation proved unnecessary, excessive or insufficient
resulting in saving / excess of Rs.10 lakh and above
(Reference : Paragraph 2.3.8)**

<i>(Rupees in lakh)</i>					
Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description	Re-appropriation	Final excess (+) / savings (-)
		80	General		
		053	Maintenance and Repairs		
		43	Finance Commission		
		28	Public buildings (Non-Plan)	(-) 3.78	(-) 96.22
		ix) 2055	Police		
		001	Direction and Administration		
		05	Establishment		
		71	Police Accountability Commission (Non-Plan)	(+) 28.23	(-) 23.98
		x) 08	Police		
		12	Police Headquarter (Non-Plan)	(+) 169.46	(-) 62.92
		xi) 108	State Headquarters Police		
		11	T.S.R Battalion		
		02	Battalion No. II (Non-Plan)	(+) 177.02	(-) 121.04
		xii) 12	Indian Reserve Battalion (Non-SRE)		
		02	Battalion No. II (Non-Plan)	(+) 88.12	(-) 47.81
		xiii) 03	Battalion No. III (Non-Plan)	(+) 108.92	(-) 59.08
		xiv) 05	Battalion No. V (Non-Plan)	(+) 139.25	(-) 111.96
		xv) 07	Battalion No. VII (Non-Plan)	(+) 142.68	(-) 72.76
		xvi) 109	District Police		
		08	Police		
		05	District Civil Police (Non-Plan)	(+) 155.50	(+) 27.10
		xvii) 09	Mobile Task Force (Non-Plan)	(+) 27.91	(+) 15.46
		xviii) 4055	Capital outlay on Police		
		800	Other expenditure		
		08	Police		
		11	Police Force Modernisation (Non-Plan)	(+) 53.00	(-) 872.16
		xix) 09	Security Related Expenditure		
		01	Amenities for Central Para Military Force (Non-Plan)	(-) 25.00	(-) 75.00
5.	11 – Transport Department	i) 4552	Capital outlay on North Eastern Areas		
		050	Lands and Buildings		
		57	North Eastern Areas Development		
		46	Inter State Bus Terminus at Chandrapur (NEC Scheme)	(-) 78.16	(-) 25.84
		ii) 47	Inter State Truck Terminus at Transport Nagar near Jirania (NEC Scheme)	(-) 24.94	(-) 52.77

APPENDIX 2.7 (Contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in saving / excess of Rs.10 lakh and above
(Reference : Paragraph 2.3.8)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description	Re-appropriation	Final excess (+) / savings (-)
6.	12 – Cooperation Department	i) 2425	Co-operation		
		001	Direction and Administration		
		98	Administration		
		12	Co-operation (Non-Plan)	(+) 8.55	(-) 129.83
7.	13 – Public Works (Roads and Bridges) Department	i) 2059	Public Works		
		053	Maintenance and Repairs		
		25	Public Works		
		01	Administrative Building (Non-Plan)	(-) 13.56	(-) 78.89
		ii) 3054	Roads and Bridges		
		80	General		
		052	Machinery and Equipment		
		25	Public Works		
		03	Execution (Non-Plan)	(-) 500.00	(-) 307.82
		iii) 04	District and other Roads		
		800	Other expenditure		
		25	Public Works		
		03	Execution (Non-Plan)	(+) 500.00	(-) 57.50
		iv) 2049	Interest payments		
		01	Interest on Internal Debt		
		200	Interest on other Internal Debts		
		58	Debt Services		
		08	LIC Loans (Non-Plan)	(-) 355.00	(+) 104.22
		v) 11	NABARD (Non-Plan)	(+) 5.00	(-) 143.56
		vi) 06	General Insurance Company Loans (Non-Plan)	(+) 50.00	(-) 25.58
		vii) 4059	Capital outlay on Public Works		
		01	Office Buildings		
		051	Constructions		
		56	Non-lapsable		
		03	Capital Complex (CSS)	(-) 206.13	(-) 21.75
		viii) 5054	Capital outlay on Roads and Bridges		
		02	Strategic and Border Roads		
		337	Road Works		
		56	Non-lapsable		
		06	Halahali Dangabari Belonia Road (CSS)	(-) 900.00	(-) 22.48
		ix) 07	State Share (Plan)	(-) 946.41	(-) 88.18
		x) 68	Roads and Bridges		
		01	Roads and Bridges (Plan)	(-) 197.68	(-) 72.39
		xi) 04	District and other Roads		
		800	Other Expenditure		
		99	Others		
		60	Other than M.N.P (Plan)	(+) 1,531.61	(+) 856.84

APPENDIX 2.7 (Contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in saving / excess of Rs.10 lakh and above
(Reference : Paragraph 2.3.8)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description	Re-appropriation	Final excess (+) / savings (-)
		xii) 6003	Internal Debt of the State Government		
		103	Loans from LIC of India		
		58	Debt Services		
		08	LIC Loans (Non-Plan)	(-) 376.20	(+) 165.79
		xiii) 06	GIC Loans (Non-Plan)	(+) 46.90	(-) 36.38
8.	14 – Power Department	i) 2801	Power		
		80	General		
		190	Investment in Public Sector and other Undertakings		
		23	Corporations / PSUs / Boards		
		12	Tripura State Electricity Corporation Ltd. (Non-Plan)	(+) 3.75	(-) 2,400.00
		ii) 4801	Capital outlay on Power Projects		
		80	General		
		190	Investment in Public Sector and other Undertakings		
		23	Corporations / PSUs / Boards		
		12	Tripura State Electricity Corporation Ltd. (Plan)	(-) 2,700.00	(+) 1,349.71
		iii) 60	Accelerated Power Development Rural Programme (APDRP)		
		01	Metering (Plan)	(+) 1,245.40	(-) 1,732.64
		iv) 6801	Loans for Power Projects		
		190	Loans to Public Sector and other Undertakings		
		23	Corporations / PSUs / Boards		
		12	Tripura State Electricity Corporation Ltd. (Plan)	(+) 1,069.60	(-) 1,350.00
		v) 4801	Capital outlay on Power Projects		
		80	General		
		190	Investment in Public Sector and other Undertakings		
		23	Corporations / PSUs / Boards		
		12	Tripura State Electricity Corporation Ltd. (Non-Plan)	(-) 2,400.00	(+) 2,400.00
9.	15 – Public Works (Water Resources) Department	i) 4702	Capital outlay on Minor Irrigation		
		101	Surface Water		
		54	National Bank for Agriculture and Rural Development (NABARD)		

APPENDIX 2.7 (Contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in saving / excess of Rs.10 lakh and above
(Reference : Paragraph 2.3.8)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description	Re-appropriation	Final excess (+) / savings (-)
		09	RIDF – XII Minor Irrigation Projects (Deep Tubewell Projects) (Plan)	(-) 53.65	(-) 55.81
10.	16 – Health Department	i) 2210	Medical and Public Health		
		05	Medical Education, Training and Research		
		105	Allopathy		
		71	Medical College		
		01	Establishment (Non-Plan)	(+) 18.12	(-) 58.66
		ii) 110	Hospital and Dispensaries		
		16	Hospital		
		07	G.B. Hospital (Plan)	(+) 21.56	(-) 15.89
		iii) 4210	Capital outlay on Medical and Public Health		
		44	Additional Central Assistance		
		01	ACA (Plan)	(+) 386.25	(-) 438.37
		iv) 56	Non-lapsable		
		23	Para Medical Institute (CSS)	(+) 58.02	(-) 197.98
		v) 24	Development of G.B. Hospital	(-) 178.50	(+) 101.31
		vi) 35	Construction of some components of 150 Bedded Dhalai District Hospital (CSS)	(-) 27.62	(-) 88.08
		vii) 03	Medical Education, Training and Research		
		105	Allopathy		
		71	Medical College		
		01	Establishment (Non-Plan)	(-) 50.00	(-) 230.18
		viii) 01	Urban Health Services		
		110	Hospital and Dispensaries		
		16	Hospital		
		01	Cancer Hospital (Cancer Control Programme)	(+) 31.91	(-) 16.43
11.	19 – Tribal Welfare Department	i) 2210	Medical and Public Health		
		01	Urban Health Services - Allopathy		
		001	Direction and Administration		
		98	Administration		
		16	Health (Plan)	(+) 0.61	(-) 34.61
		ii) 2225	Welfare of SC, ST and OBC		
		02	Welfare of ST		
		277	Education		
		35	Scholarship and Stipend		
		05	Post Matric Scholarship to ST students (Plan)	(-) 161.19	(-) 15.36
		iii) 2515	Other Rural Development Programmes		

APPENDIX 2.7 (Contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient
resulting in saving / excess of Rs.10 lakh and above
(Reference : Paragraph 2.3.8)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description	Re-appropriation	Final excess (+) / savings (-)
		001	Directions and Administration		
		101	Panchayati Raj		
		99	Others		
		54	Panchayat Development Fund (Plan)	(-) 120.21	(-) 134.44
		iv) 2401	Crop Husbandry		
		109	Extension and Farmers Training		
		37	Agricultural Development		
		36	Rastriya Krishi Vikash Yojana (RKVY) (Plan)	(-) 42.00	(-) 85.67
		v) 800	Other expenditure		
		87	C.S.Scheme-II		
		97	Macro Management in Agriculture (CSS)	(-) 35.06	(-) 303.06
		vi) 2059	Public Works		
		80	General		
		053	Maintenance and Repairs		
		25	Public Works		
		14	Public Building (Plan)	(-) 1.00	(-) 32.88
		vii) 2202	General Education		
		03	University and Higher Education		
		103	Government Colleges and Institutes		
		41	Human Development		
		49	Government Degree College (Plan)	(+) 4.25	(-) 43.68
		viii) 106	Teachers and other services		
		42	Government Primary Schools		
		02	Primary Education (From class I to V) (Plan)	(-) 164.95	(+)81.18
		ix) 02	Secondary Education		
		104	Teachers and other Services		
		41	Human Development		
		49	Government Secondary Schools (Plan)	(-) 250.91	(-) 72.51
		x) 2236	Nutrition		
		02	Distribution of nutritious food and beverages		
		102	Mid-Day-Meal		
		41	Human Development		
		56	Mid-Day-Meals (NP-NSPE) (Plan)	(-) 215.05	(-) 46.39
		xi) 2210	Medical and Public Health		

APPENDIX 2.7 (Contd.)

**Statement of cases where re-appropriation proved unnecessary, excessive or insufficient
resulting in saving / excess of Rs.10 lakh and above
(Reference : Paragraph 2.3.8)**

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description	Re-appropriation	Final excess (+) / savings (-)
		02	Urban Health Services – other systems of medicine		
		102	Homeopathy		
		87	C.S. Scheme-II		
		73	Homeopathic Dispensary (CSS)	(-) 5.89	(-) 14.46
	xii)	03	Rural Health Services – Allopathy		
		103	Primary Health Centres		
		16	Hospital		
		10	Primary Health Centre (Plan)	(-) 374.36	(-) 133.96
	xiii)	2211	Family Welfare		
		001	Direction and Administration		
		87	C.S.Scheme-II		
		71	District Family Welfare Bureau (CSS)	(+) 5.20	(-) 50.11
	xiv)	2515	Other Rural Development Programmes		
		001	Direction and Administration		
		98	Administration		
		23	Panchayat (Plan)	(+) 120.21	(-) 383.38
	xv)	2225	Welfare of SC, ST and OBC		
		02	Welfare of ST		
		277	Education		
		35	Scholarship and Stipend		
		01	Post Matric Scholarship to General students (Plan)	(+) 161.19	(+) 14.20
	xvi)	32	Upgradation of Merit (CSS)	(+) 0.48	(+) 1,423.19
	xvii)	2405	Fisheries		
		101	Inland Fisheries		
		36	Fishery Department		
		01	Development of Fisheries (Plan)	(+) 305.84	(-) 58.76
	xviii)	2215	Water Supply and Sanitation		
		01	Water Supply		
		001	Direction and Administration		
		30	Rural Development		
		22	Dhalai District (Plan)	(-) 3.14	(+) 20.15
	xix)	2236	Nutrition		
		02	Distribution of nutritious Food and beverages		
		102	Mid-Day-Meals		
		87	C.S. Scheme-II		
		49	Mid-Day-Meals (NP-NSPE) (CSS)	(-) 10.18	(+) 109.97
	xx)	2235	Social Security and Welfare		
		02	Social Welfare		
		001	Direction and Administration		
		33	Welfare Programme		
		09	General (Plan)	(+) 56.28	(-) 23.29

APPENDIX 2.7 (Contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient
resulting in saving / excess of Rs.10 lakh and above
(Reference : Paragraph 2.3.8)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description	Re-appropriation	Final excess (+) / savings (-)
		xxi) 2203	Technical Education		
		105	Polytechnics		
		41	Human Development		
		50	Polytechnic Institute (Plan)	(+) 44.50	(-) 43.48
		xxii) 4070	Capital outlay on other Administrative Services		
		800	Other expenditure		
		48	Border Area Development Programme		
		01	BADP (Plan)	(-) 458.20	(+) 359.64
		xxiii) 4059	Capital outlay on Public Works		
		01	Office Buildings		
		051	Constructions		
		56	Non-lapsable		
		03	Capital Complex (CSS)	(-) 122.88	(+) 48.25
		xxiv) 4801	Capital outlay on Power Projects		
		80	General		
		190	Investment in Public Sector and other Undertakings		
		60	APDRP		
		01	Metering (Plan)	(-) 1,371.18	(-) 1,032.92
		xxv) 4702	Capital outlay on Minor Irrigation		
		101	Surface Water		
		46	State Share of AIBP		
		04	Other Irrigation Projects (Plan)	(-) 60.00	(-) 74.31
		xxvi) 54	NABARD		
		05	RIDF-VI- Muhuri Irrigation Projects (Plan)	(+) 27.80	(-) 196.26
		xxvii) 09	RIDF-XII- Minor Irrigation Projects (Deep Tube well Projects) (Plan)	(-) 30.80	(-) 59.00
		xxviii) 4210	Capital outlay on Medical and Public Health		
		01	Urban Health Services		
		110	Hospital and Dispensaries		
		16	Hospitals		
		44	Additional Central Assistance		
		01	ACA (Plan)	(+) 21.74	(-) 261.35
		xxix) 03	Medical Education, Training and Research		

APPENDIX 2.7 (Contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in saving / excess of Rs.10 lakh and above
(Reference : Paragraph 2.3.8)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description	Re-appropriation	Final excess (+) / savings (-)
		105	Allopathy		
		71	Medical College		
		01	Establishment (Plan)	(-) 500.00	(-) 500.00
		xxx) 4225	Capital outlay on Welfare of SC, ST and OBC		
		02	Welfare of ST		
		800	Other expenditure		
		88	C.S. Scheme-III		
		19	Construction of Boys / Girls Hostel (CSS)	(+) 11.20	(-) 1,428.44
		xxxi) 4401	Capital outlay on Crop Husbandry		
		800	Other expenditure		
		37	Agriculture Development		
		36	RKVY (Plan)	(-) 1,103.00	(-) 430.80
		xxxii) 4406	Capital outlay on Forestry and Wild Life		
		01	Forestry		
		87	C.S. Scheme-II		
		26	Management of Gregarious Flowering of Muli Bamboos (CSS)	(-) 293.00	(-) 73.95
		xxxiii) 4070	Capital outlay on other Administrative Services		
		800	Other expenditure		
		99	Others		
		27	MLA Local Area Development Programme (Plan)	(+) 4.54	(-) 124.54
		xxxiv) 4202	Capital outlay on Education, Sports, Art and Culture		
		01	General Education		
		203	University and Higher Education		
		44	ACA		
		01	ACA (Plan)	(+) 44.17	(-) 866.95
		xxxv) 201	Elementary Education		
		70	State Share		
		40	School Education (Plan)	(+) 6.67	(-) 45.00
		xxxvi) 56	Non-lapsable		
		36	Upgradation of Infrastructure of Higher Secondary Schools in Tripura (CSS)	(-) 283.20	(-) 147.76
		xxxvii) 37	Upgradation of Infrastructure of High Schools in Tripura (CSS)	(+) 54.26	(-) 111.66
		xxxviii) 4215	Capital outlay on Water Supply and Sanitation		
		01	Water Supply		
		102	Rural Water Supply		

APPENDIX 2.7 (Contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient
resulting in saving / excess of Rs.10 lakh and above
(Reference : Paragraph 2.3.8)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description	Re-appropriation	Final excess (+) / savings (-)
		28	Public Health		
		06	Execution (Plan)	(-) 586.95	(-) 57.11
		xxxix) 87	C.S. Scheme-II		
		67	Rajib Gandhi National Drinking Water Mission (CSS)	(-) 450.00	(-) 98.37
		xI) 70	State Share		
		51	Public Works (PHE) (Plan)	(-) 1,302.07	(-) 28.83
		xli) 421 0	Capital outlay on Medical and Public Health		
		02	Rural Health Services		
		103	Primary Health Centers		
		44	ACA		
		01	ACA (Plan)	(+) 70.50	(-) 146.94
		xlii) 455 2	Capital outlay on North Eastern Areas		
		050	Lands and Buildings		
		57	North Eastern Area Development		
		46	Inter State Bus Terminus at Chandrapur (NEC Scheme)	(-) 32.23	(-) 67.77
		xliii) 47	Inter State Truck Training at Transportnagar near Jirania, (NEC Scheme)	(-) 29.23	(-) 87.77
		xliv) 505 5	Capital outlay on Road Transport		
		800	Other Expenditure		
		44	ACA		
		01	ACA (Plan)	(-) 41.85	(-) 94.50
		xlv) 471 1	Capital outlay on Flood Control Projects		
		01	Flood Control		
		800	Other expenditure		
		70	State Share		
		15	PWD (WR) (Plan)	(-) 9.00	(-) 26.00
		xlvi) 421 0	Capital outlay on Medical and Public Health		
		01	Urban Health Services		
		110	Hospital and Dispensaries		
		56	Non-lapsable		
		23	Para Medical Institute (CSS)	(+) 37.58	(-) 118.04
		xlvii) 24	Development of G.B.P. Hospital (CSS)	(-) 106.42	(-) 127.24
		xlviii) 35	Construction of some components of 150 Bedded Dhalai District Hospital (CSS)	(-) 16.47	(-) 52.51
		xlix) 420 2	Capital outlay on Education, Sports, Art and Culture		
		01	General Education		

APPENDIX 2.7 (Contd.)

**Statement of cases where re-appropriation proved unnecessary, excessive or insufficient
resulting in saving / excess of Rs.10 lakh and above
(Reference : Paragraph 2.3.8)**

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description	Re-appropriation	Final excess (+) / savings (-)
		202	Secondary Education		
		44	ACA		
		01	ACA (Plan)	(+) 649.83	(-) 1,076.70
		l) 421	Capital outlay on Family Welfare		
		1			
		103	Maternity and Child Health		
		87	C.S. Scheme-II		
		69	Child Survival and Safe Motherhood (CSS)	(-) 32.00	(-) 32.00
		li) 407	Capital outlay on Other Administrative Services		
		0			
		800	Other expenditure		
		73	National e-governance plan		
		01	NEGAP (Plan)	(-) 9.89	(-) 207.11
		lii) 44	ACA		
			ACA (Plan)	(+) 458.20	(+) 245.77
		liii) 505	Capital outlay on Roads and Bridges		
		4			
		02	Strategic and Border Roads		
		337	Road Works		
		56	Non-lapsable		
		06	Halahali-Dangabari-Belonia Road (CSS)	(+) 169.38	(-) 146.20
		liv) 470	Capital outlay on Major and Medium Irrigation		
		1			
		80	General		
		800	Other expenditure		
		45	AIBP		
		02	Khowai Irrigation Projects (Plan)	(+) 600.00	(-) 582.06
		lv) 46	State Share of AIBP		
		02	Khowai Irrigation Projects (Plan)	(+) 60.00	(-) 23.24
		lvi) 421	Capital outlay on Medical and Public Health		
		0			
		01	Urban Health		
		110	Hospital and Dispensaries		
		12	Sub-Divisional Hospital (Plan)	(+) 41.31	(-) 35.61
		lvii) 43	Finance Commission		
		10	Health Services (Plan)	(+) 443.47	(-) 313.17
		lviii) 440	Capital outlay on Animal Husbandry		
		3			
		101	Veterinary Services and Animal Health		
		87	C.S. Scheme-II		
		01	Assistance to States for Control of Animal Diseases (ASCAD) (CSS)	(+) 61.87	(-) 16.36

APPENDIX - 2.7 (Contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient
resulting in saving / excess of Rs.10 lakh and above
(Reference : Paragraph 2.3.8)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description	Re-appropriation	Final excess (+) / savings (-)
		lix) 421	Capital outlay on Water Supply and Sanitation		
		5			
		01	Water Supply		
		800	Other expenditure		
		28	Public Health		
		07	Urban Water Supply (Plan)	(+) 188.55	(-) 22.01
12.	20 – Welfare of Scheduled Castes Department	i) 2515	Other Rural Development Programmes		
		001	Direction and Administration		
		98	Administration		
		23	Panchayat (Plan)	(+) 134.21	(-) 190.26
		ii) 101	Panchayati Raj		
		99	Others		
		54	Panchayat Development Fund (Plan)	(-) 134.21	(-) 75.28
		iii) 2401	Crop Husbandry		
		109	Extension and Farmers Training		
		37	Agricultural Development		
		36	RKVY (Plan)	(-) 9.92	(-) 26.74
		iv) 800	Other expenditure		
		87	C.S. Scheme-II		
		97	Macro Management in Agriculture (CSS)	(-) 18.20	(-) 146.90
		v) 2406	Forestry and Wild Life		
		01	Forestry		
		101	Forest Conservation, Development and Regeneration		
		43	Finance Commission		
		27	Maintenance of Forest – Preservation of Forest Wealth (Plan)	(+) 4.85	(-) 53.98
		vi) 2202	General Education		
		03	University and Higher Education		
		103	Government Colleges and Institutes		
		41	Human Development		
		49	Government Degree College (Plan)	(+) 4.75	(-) 25.18
		vii) 2236	Nutrition		
		02	Distribution of nutritious food and beverages		
		102	Mid-Day-Meals		
		41	Human Development		
		56	Mid-Day-Meals (NP-NSPE) (Plan)	(-) 129.23	(-) 47.10
		viii) 2235	Social Security and Welfare		

APPENDIX 2.7 (Contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in saving / excess of Rs.10 lakh and above
(Reference : Paragraph 2.3.8)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description	Re-appropriation	Final excess (+) / savings (-)
		03	National Social Assistance Programme		
		101	National Old Age Pension Scheme		
		67	National Social Assistance Programme (NSAP)		
		01	National Old Age Pension (Plan)	(+) 3.37	(-) 76.10
		ix) 2210	Medical and Public Health		
		03	Rural Health Services – Allopathy		
		103	Primary Health Centers		
		16	Hospital		
		10	Primary Health Center (Plan)	(-) 172.24	(-) 62.84
		x) 104	Community Health Centers		
		16	Hospital		
		02	Community Health Centers (Plan)	(+) 8.65	(-) 45.32
		xi) 2211	Family Welfare		
		101	Rural Family Welfare Services		
		87	C.S. Scheme-II		
		72	Health Sub-center (CSS)	(-) 12.79	(-) 35.71
		xii) 2225	Welfare of SC, ST and OBC		
		03	Welfare of Backward Classes		
		102	Economic Development		
		33	Welfare Programme		
		26	Nucleus Budget (Plan)	(-) 5.25	(+) 11.28
		xiii) 277	Education		
		33	Welfare Programme		
		21	Minorities Welfare (Plan)	(+) 35.31	(-) 19.27
		xiv) 2851	Village and Small Industries		
		107	Sericulture Industries		
		86	C.S. Scheme-I		
		52	Sericulture Project (CSS)	(+) 31.02	(-) 23.02
		xv) 2203	Technical Education		
		105	Polytechnics		
		41	Human Development		
		50	Polytechnic Institute (Plan)	(+) 23.75	(-) 23.27
		xvi) 4801	Capital outlay on Power Projects		
		80	General		
		190	Investment in Public Sector and other undertakings		
		60	APDRP		
		01	Metering (Plan)	(-) 752.22	(-) 566.44
		xvii) 4701	Capital outlay on Major and Medium Irrigation		
		80	General		
		800	Other Expenditure		

APPENDIX 2.7 (Contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient
resulting in saving / excess of Rs.10 lakh and above
(Reference : Paragraph 2.3.8)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description	Re-appropriation	Final excess (+) / savings (-)
		45	Accelerated Irrigation Benefit Programme (AIBP)		
		01	Gumati Irrigation Projects (Plan)	(-) 100.00	(-) 66.62
		xviii) 03	Manu Irrigation Projects (Plan)	(-) 100.00	(-) 37.72
		xix) 4702	Capital outlay on Minor Irrigation		
		101	Surface Water		
		54	NABARD		
		09	RIDF-XII Minor Irrigation Projects (Deep tube well Projects) (Plan)	(-) 15.46	(-) 33.47
		xx) 4210	Capital outlay on Medical and Public Health		
		01	Urban Health Services		
		110	Hospital and Dispensaries		
		16	Hospital		
		12	Sub-Divisional Hospital (Plan)	(-) 5.83	(-) 20.87
		xxi) 03	Medical Education, Training and Research		
		105	Allopathy		
		71	Medical College		
		01	Establishment (Plan)	(-) 500.00	(-) 450.47
		xxii) 4225	Capital outlay on SC, ST and OBC		
		03	Welfare of Backward Classes		
		102	Economic Development		
		44	ACA		
		01	ACA (Plan)	(+) 135.00	(-) 485.00
		xxiii) 4401	Capital outlay on Crop Husbandry		
		800	Other expenditure		
		37	Agriculture Development		
		36	RKVY (Plan)	(-) 510.08	(-) 273.22
		xxiv) 4406	Capital outlay on Forestry and Wild Life		
		01	Forestry		
		800	Other expenditure		
		87	C.S. Scheme-II		
		26	Management of Gregarious Flowering of Muli Bamboos (CSS)	(+) 14.23	(-) 134.90
		xxv) 4070	Capital outlay on other Administrative Services		
		800	Other expenditure		
		99	Others		
		27	MLA, Local Areas Development (Plan)	(+) 42.17	(-) 84.17

APPENDIX 2.7 (Contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in saving / excess of Rs.10 lakh and above
(Reference : Paragraph 2.3.8)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description	Re-appropriation	Final excess (+) / savings (-)
		xxvi) 4202	Capital outlay on Education, Sports, Art and Culture		
		01	General Education		
		203	University and Higher Education		
		44	ACA		
		01	ACA (Plan)	(+) 24.34	(-) 454.01
		xxvii) 201	Elementary Education		
		70	State Share		
		40	School Education (Plan)	(-) 14.63	(-) 23.00
		xxviii) 202	Secondary Education		
		56	Non-lapsable		
		37	Upgradation of Infrastructure of High Schools in Tripura (CSS)	(-) 77.10	(-) 116.00
		xxix) 4215	Capital outlay on Water Supply and Sanitation		
		01	Water Supply		
		102	Rural Water Supply		
		28	Public Health		
		06	Execution (Plan)	(-) 324.15	(-) 33.47
		xxx) 87	C.S. Scheme-II		
		65	Rajib Gandhi National Drinking Water Mission (CSS)	(-) 131.04	(-) 94.37
		xxxi) 4210	Capital outlay on Medical and Public Health		
		02	Rural Health Services		
		103	Primary Health Centers		
		16	Hospital		
		10	Primary Health Centers (Plan)	(-) 54.50	(-) 13.34
		xxxii) 44	ACA		
		01	ACA (Plan)	(+) 27.62	(-) 75.90
		xxxiii) 4552	Capital outlay on North Eastern Areas		
		050	Land and Buildings		
		57	NE Area Development		
		46	Inter-State Bus Terminus at Chandrapur (NEC Scheme)	(-) 23.71	(-) 55.29
		xxxiv) 47	Inter-State Truck Terminus at Transport Nagar near Jirania (NEC Scheme)	(-) 10.00	(-) 30.00
		xxxv) 4552	Capital outlay on NE Areas		
		04	Diesel / Gas Power Generation		
		800	Other expenditure		

APPENDIX 2.7 (Contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient
resulting in saving / excess of Rs.10 lakh and above
(Reference : Paragraph 2.3.8)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description	Re-appropriation	Final excess (+) / savings (-)
		57	NE Area Development		
		66	Agartala-Mohanpur-Chebri Road (NEC Scheme)	(+) 561.00	(-) 1518.60
		xxxvi) 4210	Capital outlay on Medical and Public Health		
		01	Urban Health Services		
		110	Hospital and Dispensaries		
		56	Non-lapsable		
		23	Para Medical Institute (CSS)	(+) 40.84	(-) 64.73
		xxxvii) 24	Development of G.B.P Hospital (CSS)	(-) 58.36	(-) 69.78
		xxxviii) 35	Construction of some Components of 150 Bedded Dhalai District Hospital (CSS)	(-) 9.04	(-) 28.79
		xxxix) 48	Improvement of Teliamura Sub-Divisional Hospital (CSS)	(+) 18.99	(-) 39.21
		xl) 4215	Capital outlay on Water Supply and Sanitation		
		01	Water Supply		
		800	Other expenditure		
		70	State Share		
		51	Public Works (PHE) (Plan)	(-) 576.95	(-) 169.35
		xli) 4210	Capital outlay on Medical and Public Health		
		04	Public Health		
		101	Prevention and Control of Diseases		
		87	C.S. Scheme-II		
		74	National Vector Borne Disease Control Programme (CSS)	(-) 28.84	(-) 40.37
		xlii) 4211	Capital outlay on Family Welfare		
		103	Maternity and Child Health		
		87	C.S. Scheme-II		
		69	Child Survival and Safe Motherhood (CSS)	(-) 20.00	(-) 16.00
		xliii) 4070	Capital outlay on other Administrative Services		
		800	Other expenditure		
		73	National E-Governance Plan		
		01	NEGAP (Plan)	(-) 5.43	(-) 113.57
		xliv) 5055	Capital outlay on Road Transport		
		050	Land and Buildings		
		13	Transportation		
		02	Maintenance and Repair to LWB (Plan)	(+) 47.95	(-) 23.53
		xliv) 4552	Capital outlay on NE Areas		

APPENDIX 2.7 (Contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in saving / excess of Rs.10 lakh and above
(Reference : Paragraph 2.3.8)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description	Re-appropriation	Final excess (+) / savings (-)
		04	Diesel / Gas Power Generation		
		800	Other expenditure		
		57	N.E. Area Development		
		09	Road of Fatikroy - Kailashahar – Dharmanagar – Kukital – Chankira Road Pecharthal – Chebri Road (NEC Scheme)	(-) 561.00	(+) 763.40
		xlvi) 4701	Capital outlay on Major and Medium Irrigation		
		80	General		
		800	Other expenditure		
		45	Accelerated Irrigation Benefit Programme (AIBP)		
		02	Khowai Irrigation Projects (Plan)	(+) 200.00	(-) 192.19
		xlvi) 4210	Capital outlay on Medical and Public Health		
		01	Urban Health Services		
		07	G.B. Hospital (Plan)	(+) 40.20	(-) 36.36
		xlvi) 4210	Capital outlay on Medical and Public Health		
		01	Urban Health Services		
		110	Hospital and Dispensaries		
		44	Additional Central Assistance		
		01	ACA (Plan)	(+) 420.02	(-) 143.32
		xlix) 4215	Capital outlay on Water Supply and Sanitation		
		01	Water Supply		
		800	Other expenditure		
		44	Additional Central Assistance		
		01	ACA (Plan)	(+) 98.48	(-) 92.95
13.	21 – Food and Civil Supplies Department	i) 2408	Food, Storage and Ware housing		
		01	Food		
		001	Direction and Administration		
		98	Administration		
		21	Food (Non-plan)	(+) 9.19	(-) 130.78
14.	23 – Panchayati Raj Department	i) 4515	Capital outlay on other Rural Development Programmes		
		101	Panchayati Raj		
		88	C.S. Scheme-II		
		07	Rastriya Gram Swaraj Yojana (CSS)	(-) 39.23	(-) 20.77
15.	24 – Industries and Commerce Department	i) 2230	Labour and Employment		
		03	Training		
		003	Training of Craftsmen and Supervisors		

APPENDIX 2.7 (Contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in saving / excess of Rs.10 lakh and above
(Reference : Paragraph 2.3.8)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description	Re-appropriation	Final excess (+) / savings (-)
		05	Establishment		
		29	Industrial Training Institute (Non-plan)	(+) 22.00	(-) 82.46
		ii) 2851	Village and Small Industries		
		001	Direction and Administration		
		98	Administration		
		24	Industries and Commerce (Non-plan)	(-) 48.00	(+) 68.99
		iii) 4070	Capital outlay on other Administrative Services		
		800	Other expenditure		
		86	C.S. Scheme-I		
		47	Industrial Training Institute (CSS)	(-) 250.00	(-) 35.75
16.	25 – Industries (Handloom, Handicrafts and Sericulture) Department	i) 2851	Village and Small Industries		
		001	Direction and Administration		
		98	Administration		
		25	Industries and Commerce (H.H & S) (Non-plan)	(-) 38.50	(-) 112.04
		ii) 29	Industries Development		
		13	Handicraft Industries (Non-plan)	(-) 22.00	(+) 63.25
17.	26 – Fisheries Department	i) 2405	Fisheries		
		001	Direction and Administration		
		98	Administration		
		26	Fisheries (Non-plan)	(+) 183.56	(-) 128.99
18.	27 – Agriculture Department	i) 2401	Crop Husbandry		
		001	Direction and Administration		
		37	Agriculture Development		
		50	Project for Development of Infrastructural Facilities (Plan)	(-) 136.33	(-) 60.86
		ii) 99	Others		
		72	Salary for Staff Deputed to TTAADC (Non-plan)	(+) 25.00	(-) 104.35
		iii) 109	Extension and Farmers Training		
		37	Agricultural Development		
		36	RKVY (Plan)	(+) 182.23	(-) 377.26
		iv) 800	Other expenditure		
		87	C.S. Scheme-II		
		97	Macro Management in Agriculture (CSS)	(-) 5.51	(-) 398.08
		v) 4401	Capital outlay on Crop Husbandry		
		800	Other expenditure		

APPENDIX 2.7 (Contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in saving / excess of Rs.10 lakh and above
(Reference : Paragraph 2.3.8)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description	Re-appropriation	Final excess (+) / savings (-)
		37	Agriculture Development		
		36	RKVY (Plan)	(-) 624.00	(-) 749.76
19.	29 – Animal Resources Development Department	i) 2059	Public Works		
		80	General		
		053	Maintenance and Repairs		
		43	Finance Commission		
		28	Public Buildings (Non-plan)	(-) 40.00	(-) 40.00
		ii) 2403	Animal Husbandry		
		113	Administrative Investigation and Statistics		
		86	C.S. Scheme-I		
		97	17 th Quinquennial Live Stock Census (CSS)	(+) 21.76	(-) 56.29
		iii) 4403	Capital outlay on Animal Husbandry		
		101	Veterinary Services and Animal Health		
		39	Animal Resources Development		
		36	Veterinary Hospitals and Dispensaries (Plan)	(-) 92.03	(+) 11.34
		iv) 87	C.S. Scheme-II		
		01	Assistance to States for control of Animal Diseases (ASCAD)	(+) 68.70	(-) 153.66
20.	30 – Forest Department	i) 2406	Forestry and Wild Life		
		01	Forestry		
		101	Forest Conservations, Development and Regeneration		
		43	Finance Commission		
		27	Maintenance of Forest – Preservation of Forest Wealth (Plan)	(+) 94.39	(-) 56.61
		ii) 4406	Capital outlay on Forestry and Wild Life		
		02	Environmental Forestry and Wild Life		
		110	Wild Life		
		87	C.S. Scheme-II		
		18	Assistance to Sepahijala Zoo (CSS)	(+) 0.57	(-) 28.03
		iii) 87	C.S. Scheme-II		
		26	Management of Gregarious Flowering of Muli Bamboos (CSS)	(+) 24.85	(+) 16.84
21.	31 – Rural Development Department	i) 2215	Water Supply and Sanitation		
		01	Water Supply		
		22	Dhalai District (Non-plan)	(-) 27.10	(-) 20.81

APPENDIX 2.7 (Contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient
resulting in saving / excess of Rs.10 lakh and above
(Reference : Paragraph 2.3.8)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description	Re-appropriation	Final excess (+) / savings (-)
		ii) 23	Rural Development Division, Kumarghat (Non-plan)	(-) 7.00	(-) 16.08
		iii) 799	Suspense		
		65	Suspense Account		
		06	Rural Development (Non-plan)	(+) 563.36	(-) 1,782.17
		iv) 2501	Special Programmes for Rural Development		
		01	Integrated Rural Development Programme		
		001	Direction and Administration		
		30	Rural Development		
		19	West Tripura District (Non-plan)	(-) 178.10	(+) 58.00
		v) 2515	Other Rural Development Programmes		
		001	Direction and Administration		
		30	Rural Development		
		03	Expenditure on Community Development (Plan)	(+) 7.96	(-) 346.20
		vi) 19	West Tripura District (Plan)	(-) 5.24	(+) 131.04
		vii) 20	South Tripura District (Plan)	(-) 4.05	(+) 85.70
		viii) 24	Rural Development Division, Udaipur	(-) 0.10	(+) 25.27
22.	32 – Tribal Rehabilitation in Plantation and Primitive Group Programme Department	i) 2225	Welfare of SC, ST and OBC		
		02	Welfare of ST		
		001	Direction and Administration		
		98	Administration		
		32	TRP and PGP (Plan)	(-) 1.25	(-) 49.93
		ii) 02	Welfare of ST		
		190	Assistance to Public Sector and other undertakings		
		23	Corporations / PSUs / Boards		
		08	Tripura Rehabilitation Plantation Corporation (Plan)	(-) 50.00	(+) 50.00
23.	34 – Planning and Coordination Department	i) 4070	Capital outlay on other Administrative Services		
		800	Other expenditure		
		99	Others		
		27	MLA, Local Area Development Programme (Plan)	(-) 46.71	(+) 220.71
24.	35 – Urban Development Department	i) 2217	Urban Development		
		01	State Capital Development		
		70	State Share		
		35	Urban Development (Plan)	(-) 250.00	(-) 50.45

APPENDIX 2.7 (Contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in saving / excess of Rs.10 lakh and above
(Reference : Paragraph 2.3.8)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description	Re-appropriation	Final excess (+) / savings (-)
		ii) 20	Jawaharlal Nehru National Urban Renewal Mission (JNNURM)	(+) 240.31	(+) 303.00
		iii) 4217	Capital outlay on Urban Development		
		60	Other Urban Development Schemes		
		051	Constructions		
		05	Establishment		
		69	Urban Development (Plan)	(-) 1.00	(+) 49.88
25.	36 – Jail Department	i) 2056	Jails		
		001	Direction and Administration		
		05	Establishment		
		72	Articles for newly Constructed Jails (Non-plan)	(-) 40.00	(-) 15.05
		ii) 101	Jails		
		99	Others		
		62	Prison Administration (Non-plan)	(+) 40.00	(-) 111.42
		iii) 4070	Capital outlay on other Administrative Services		
		800	Other expenditure		
		70	State Share		
		36	Jail (Plan)	(-) 78.00	(-) 26.00
26.	39 – Education (Higher) Department	i) 2202	General Education		
		03	University and Higher Education		
		103	Government Colleges and Institutes		
		41	Human Development		
		49	Government Degree College (Plan)	(+) 2.00	(-) 73.48
		ii) 2205	Art and Culture		
		105	Public Libraries		
		41	Human Development		
		54	Libraries (Non-plan)	(-) 1.75	(-) 20.18
		iii) 4202	Capital outlay on Education, Sports, Art and Culture		
		01	General Education		
		203	University and Higher Education		
		44	ACA		
		01	ACA (Plan)	(+) 68.04	(-) 1,340.02
27.	40 – Education (School) Department	i) 2202	General Education		
		01	Elementary Education		
		104	Inspection		
		41	Human Development		
		27	Inspection ate (Non-plan)	(+) 4.11	(-) 60.35

APPENDIX 2.7 (Contd.)

**Statement of cases where re-appropriation proved unnecessary, excessive or insufficient
resulting in saving / excess of Rs.10 lakh and above
(Reference : Paragraph 2.3.8)**

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description	Re-appropriation	Final excess (+) / savings (-)
		ii) 106	Teachers and other Services		
		42	Government Primary Schools		
		01	Middle Stage Education (Class VI to VIII) (Non-plan)	(+) 2.73	(-) 811.25
		iii) 107	Teachers Training		
		87	C.S. Scheme-II		
		47	Restructuring and Reorganisation of Teachers Education (DIET) (CSS)	(-) 34.50	(-) 21.50
		iv) 800	Other expenditure		
		87	C.S. Scheme-II		
		55	Transportation of Food grains under Mid-Day-Meals (CSS)	(+) 25.70	(-) 58.70
		v) 2236	Nutrition		
		02	Distribution of nutritious food and beverages		
		102	Mid-Day-Meals		
		41	Human Development		
		56	Mid-Day-Meals (NP-NSPE) (Plan)	(-) 182.87	(-) 120.61
		vi) 4202	Capital outlay on Education, Sports, Art and Culture		
		202	Secondary Education		
		56	Non-lapsable		
		36	Upgradation of Infrastructure of Higher Secondary Schools in Tripura (CSS)	(-) 794.78	(-) 168.00
		vii) 37	Upgradation of Infrastructure of High Schools in Tripura (CSS)	(-) 533.64	(-) 117.09
		viii) 88	C.S. Scheme-II		
		03	Information and Communication Technology in Schools in Tripura (CSS)	(+) 54.25	(-) 207.75
28.	41 – Education (Social) Department	i) 2202	General Education		
		04	Adult Education		
		200	Other Adult Education Programme		
		33	Welfare Programme		
		09	General (Non-plan)	(-) 238.83	(-) 48.04
		ii) 2235	Social Security and Welfare		
		02	Social Welfare		
		102	Child Welfare		
		37	Welfare Programme		

APPENDIX 2.7 (Contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in saving / excess of Rs.10 lakh and above
(Reference : Paragraph 2.3.8)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description	Re-appropriation	Final excess (+) / savings (-)
		06	Children's Home for Boys and Girls (Non-plan)	(-) 9.04	(-) 15.23
		iii) 2236	Nutrition		
		02	Distribution of nutritious food and beverages		
		101	Special Nutrition Programme		
		41	Human Development		
		58	Integrated Child Development Scheme	(-) 458.38	(+) 160.33
		iv) 60	Nutrition (Non-plan)	(-) 9.99	(-) 21.70
		v) 4235	Capital outlay on Social Security and Welfare		
		02	Social Welfare		
		102	Child Welfare		
		87	C.S. Scheme-II		
		58	Integrated Child Development Scheme (CSS)	(-) 10.76	(+) 1,071.61
29.	42 – Education (Sports and Youth Programme) Department	i) 2204	Sports and Youth Services		
		101	Physical Education		
		41	Human Development		
		10	Development of Infrastructure Games and Sports (Non-plan)	(+) 2.64	(-) 389.13
30.	43 – Finance Department	i) 2071	Pension and other Retirement Benefits		
		01	Civil		
		105	Family Pensions		
		02	Pensions		
		01	General Pension (Non-plan)	(+) 577.50	(-) 2,150.85
		ii) 111	Pensions and Legislatures		
		02	Pension		
		08	Pension to Ex-MLAs (Non-plan)	(+) 49.00	(-) 189.32
		iii) 2052	Secretariat General Services		
		090	Secretariat		
		05	Establishment		
		04	Audit Organisation (Non-plan)	(-) 20.34	(+) 37.30
		iv) 2071	Pension and other Retirement Benefits		
		01	Civil		
		102	Commuted Value of Pensions		
		02	Pension		
		01	General Pension (Non-plan)	(+) 201.48	(-) 16.86
		v) 2049	Interest Payments		
		01	Interest of Internal Debt		

APPENDIX 2.7 (Contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient
resulting in saving / excess of Rs.10 lakh and above
(Reference : Paragraph 2.3.8)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description	Re-appropriation	Final excess (+) / savings (-)
		122	Interest on Investment in Special Central Government Securities Issued against Net Collections of Small Savings from 1-4-99		
		58	Debt Services		
		17	Small Savings Collection (Non-plan)	(-) 341.65	(+) 2,335.17
		vi) 04	Interest on Loans and Advances from Central Government		
		101	Interest on Loans for State / Union Territory Plan Schemes		
		58	Debt Services		
		19	State Plan Scheme (Non-plan)	(+) 4.62	(+) 2,464.13
		vii) 103	Interest on Loans for Centrally Sponsored Plan Schemes		
		58	Debt Services		
		02	Centrally Sponsored Scheme (Non-plan)	(+) 7.00	(+) 20.19
		viii) 04	Interest on Loans and Advances from Central Government		
		109	Interest on State Plan Loans Consolidated in terms of recommendations of the 12 th Finance Commission		
		58	Debt Services		
		44	Interest payment as per recommendations of 12 th Finance Commission (Non-plan)	(+) 0.02	(-) 2,836.61
		ix) 7610	Loans to Government Servants etc.		
		201	House Building Advance		
		99	Others		
		52	All India Services (Non-plan)	(-) 10.00	(-) 25.00
		x) 53	Advance to Members of the Legislative Assembly (Non-plan)	(+) 70.00	(-) 128.00
		xi) 51	State Government Employees (Non-plan)	(-) 45.00	(+) 77.01
31.	45 – Taxes and Excise	i) 2040	Taxes on Sales, Trade etc.		
		001	Direction and Administration		
		05	Establishment		
		10	Commissioner of Taxes and Excise (Non-plan)	(-) 3.94	(-) 65.98

APPENDIX 2.7 (Contd.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient resulting in saving / excess of Rs.10 lakh and above
(Reference : Paragraph 2.3.8)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description	Re-appropriation	Final excess (+) / savings (-)
32.	46 – Treasuries	i) 2054	Treasury and Accounts Administration		
		097	Treasury Establishment		
		06	District Treasuries		
		01	Agartala-I (Non-plan)	(-) 1.03	(-) 28.99
		ii) 02	Agartala-II (Non-plan)	(+) 0.89	(+) 22.32
33.	49 – Fire Service Organisation	i) 4070	Capital outlay on Administrative Services		
		800	Other expenditure		
		05	Establishment		
		22	Fire Service Organisation (Plan)	(-) 64.90	(-) 70.00
34.	51 – Public Works (Drinking Water and Sanitation) Department	i) 2215	Water Supply and Sanitation		
		01	Water Supply		
		799	Suspense		
		65	Suspense Account		
		07	Public Health Engineering (Non-plan)	(-) 500.00	(-) 380.41
		ii) 4215	Capital outlay on Water Supply and Sanitation		
		01	Water Supply		
		102	Rural Water Supply		
		28	Public Health		
		04	Rural Water Supply Programme (Plan)	(-) 68.60	(-) 11.32
		iii) 06	Execution (Plan)	(-) 861.90	(-) 130.78
		iv) 70	State Share		
		51	Public Works (PHE) (Plan)	(-) 2,223.15	(-) 105.64
		v) 4215	Capital outlay on Water Supply and Sanitation		
		01	Water Supply		
		800	Other expenditure		
		28	Public Health		
		07	Urban Water Supply (Plan)	(+) 152.60	(-) 72.89
		vi) 44	Additional Central Assistance		
		01	ACA (Plan)	(+) 301.00	(-) 19.35
35.	52 – Family Welfare and Preventive Medicine	i) 2210	Medical and Public Health		
		02	Urban Health Services – Other Systems of Medicine		
		102	Homeopathy		
		87	C.S. Scheme-II		
		73	Homeopathic Dispensary (CSS)	(-) 3.90	(-) 26.60
		ii) 03	Rural Health Services – Allopathy		

APPENDIX 2.7 (Concl.)

Statement of cases where re-appropriation proved unnecessary, excessive or insufficient
resulting in saving / excess of Rs.10 lakh and above
(Reference : Paragraph 2.3.8)

(Rupees in lakh)

Sl. No.	Number and name of Grant / Appropriation	Head of Account	Description	Re-appropriation	Final excess (+) / savings (-)
		103	Primary Health Centers		
		16	Hospital		
		10	Primary Health Centers (Plan)	(-) 337.75	(-) 216.22
		iii) 10	Primary Health Centers (Non-plan)	(-) 23.90	(-) 305.65
		iv) 104	Community Health Centers		
		16	Hospital		
		02	Community Health Centers (Plan)	(-) 80.07	(+) 39.40
		v) 06	Public Health		
		001	Direction and Administration		
		98	Administration		
		52	Family Welfare and Preventive Medicine (Non-plan)	(+) 70.61	(-) 332.40
		vi) 2211	Family Welfare		
		101	Rural Family Welfare Services		
		87	C.S. Scheme-II		
		72	Health Sub-Centre (CSS)	(+) 44.05	(-) 100.10
		vii) 4210	Capital outlay on Medical and Public Health		
		02	Rural Health Services		
		103	Primary Health Centres		
		16	Hospital		
		10	Primary Health Centre (Plan)	(-) 75.00	(-) 36.48
		viii) 44	ACA		
		01	ACA (Plan)	(+) 125.00	(-) 221.16
		ix) 4211	Capital outlay on Family Welfare		
		103	Maternity and Child Health		
		87	C.S. Scheme-II		
		69	Child Survival and Safe Motherhood (Plan)	(-) 20.00	(-) 50.00
36.	56 – Information Technology Department	i) 4070	Capital outlay on Other Administrative Services		
		800	Other expenditure		
		73	National E-Governance Plan		
		01	NEGAP (Plan)	(-) 9.10	(+) 131.10

APPENDIX 2.8

**Statement showing the cases where more than 50 per cent savings were not surrendered
(Reference: Paragraph 2.3.10)**

(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
1.	1 – Department of Parliamentary Affairs (Revenue-charged)	24.22	15.17 (63)	Nil
2.	3 – General Administration (SA) Department (Capital-voted)	104.00	82.25 (79)	Nil
3.	5 – Law Department (Capital-voted)	424.00	356.49 (84)	50.00
4.	14 – Power Department (Revenue-voted)	2,585.25	2,411.03 (93)	Nil
5.	24 – Industries and Commerce Department (Capital-voted)	3,427.20	1,721.29 (50)	250.00
6.	27 – Agriculture Department (Capital-voted)	4,805.00	2,928.65 (61)	543.05
7.	29 – Animal Resource Development Department (Capital-voted)	660.65	362.75 (55)	184.45
8.	43 – Finance Department (Capital-voted)	3,700.00	3,592.05 (97)	3,500.00
9.	52 – Family and Welfare Department (Capital-voted)	505.00	433.38 (86)	20.00
10.	27 – Agriculture Department (Revenue-charged)	65.00	45.39 (70)	Nil
11.	39 – Education (Higher) Department (Capital-voted)	2,236.35	1,597.21 (71)	250.49
Total :		18,536.67	13,545.66 (73)	4,797.94

APPENDIX 2.9
Surrenders in excess of actual savings
(Reference: Paragraph 2.3.11)

(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.	23 – Panchayati Raj Department	8,626.73	133.45	603.99	470.54
2.	37 – Labour Organisation	333.81	0.24	1.65	1.41
Capital – Voted					
3.	14 – Power Department	12,462.48	3,217.33	3,699.48	482.15
4.	34 – Planning and Co-ordination Department	7,818.00	7,314.00	7,534.71	220.71
Total		29,241.02	10,665.02	11,839.83	1,174.81

APPENDIX 2.10

Statement of grants / appropriations in which savings of Rs.10 lakh and above occurred but no part had been surrendered

(Reference : Paragraph: 2.3.12)

		<i>(Rupees in lakh)</i>
Sl. No.	Number and name of grant / appropriation	Savings
	Revenue-voted	
1.	1 – Department of Parliamentary Affairs	130.68
2.	3 – General Administration (S.A) Department	275.71
3.	4 – Election Department	83.83
4.	5 – Law Department	249.91
5.	6 – Revenue Department	864.07
6.	10 – Home (Police) Department	3,705.66
7.	11 – Transport Department	23.27
8.	13 – Public Works (Roads and Bridges) Department	2,474.39
9.	14 – Power Department	2,411.03
10.	15 – Public Works (Water Resources) Department	2,297.21
11.	18 – General Administration (Political) Department	26.28
12.	29 – Animal Resources Development Department	578.65
13.	31 – Rural Development Department	1,886.19
14.	36 – Jail Department	126.47
15.	38 – General Administration (Printing and Stationery) Department	189.14
16.	44 – Institutional Finance	19.46
17.	46 – Treasuries	37.70
18.	48 – High Court	34.64
19.	49 – Fire Service Organisation	304.96
	Revenue-charged	
20.	1 – Department of Parliamentary Affairs	15.17
21.	8 – Appointment and Services Department	23.15
22.	27 – Agriculture Department	45.39
23.	48 – High Court	34.64
	Capital-voted	
24.	3 – General Administration (S.A) Department	82.25
25.	6 – Revenue Department	1,066.27
26.	10 – Home (Police) Department	1,045.29
27.	30 – Forest Department	77.08
	Capital-charged	
28.	43 – Finance Department	314.98
	Total :	18,603.47

APPENDIX 2.11

Statement showing the cases where substantial savings of Rs.10 lakh and above not surrendered
(Reference: Paragraph: 2.3.12)

(Rupees in lakh)

Sl. No.	Number and name of grant / appropriations	Amount of savings	Amount surrendered	Savings which remained to be surrendered (% of savings in brackets)
Revenue-voted				
1.	7 – Administrative Reforms Department	36.76	18.35 (50)	18.41 (50)
2.	9 – Statistical Department	47.84	2.38	45.46 (95)
3.	12 – Cooperation Department	179.76	50.00	129.76
4.	16 – Health Department	884.96	5.00	879.96 (99)
5.	17 – Information, Cultural Affairs and Tourism Department	158.02	72.17 (46)	85.85 (54)
6.	19 – Tribal Welfare Department	4,278.46	1,571.28	2,707.18 (63)
7.	20 – Welfare of Scheduled Castes Department	3,027.87	500.15	2,527.72 (83)
8.	21 – Food and Civil Supplier Department	191.51	21.67	169.84 (89)
9.	24 – Industries and Commerce Department	271.86	153.11 (56)	118.75 (44)
10.	25 – Industries (Handloom, Handicrafts and Sericulture) Department	178.05	4.27	173.78 (98)
11.	26 – Fisheries Department	239.98	89.82	150.16 (63)
12.	27 – Agriculture Department	1,969.88	4.46	1,965.42 (99)
13.	28 – Horticulture Department	211.49	3.10	208.39 (99)
14.	30 – Forest Department	470.07	36.73	433.34 (92)
15.	32 – TRP and PGP Department	158.68	135.22 (85)	23.46 (15)
16.	33 – Science, Technology and Environment Department	76.22	47.45 (58)	28.77 (38)
17.	34 – Planning and Coordination Department	102.04	61.40 (60)	40.64 (40)
18.	35 – Urban Development Department	205.98	79.60	126.38 (61)
19.	39 – Education (Higher) Department	360.70	9.25	351.45 (97)
20.	40 – Education (School) Department	3,676.73	216.12	3,460.61 (94)
21.	41 – Education (Social) Department	912.97	860.23 (94)	52.74 (6)
22.	42 – Education (Sport and Youth Programme) Department	520.50	118.20	402.30 (77)
23.	43 – Finance Department	24,274.72	21,933.72 (90)	2,341.00 (10)
24.	45 – Taxes and Excise	120.40	21.43 (18)	98.97 (82)
25.	51 – Public Works (Drinking Water and Sanitation) Department	813.22	282.35	530.87 (65)
26.	52 – Family Welfare and Preventive Medicine	1,051.64	115.45	936.19 (89)
27.	54 – Factories and Boilers	20.04	0.91	19.13 (95)
28.	55 – Employment	39.31	6.10	33.21 (84)
Revenue-charged				
29.	13 – Public Works (Roads and Bridges) Department	370.58	300.00 (81)	70.58 (19)
Capital-voted				
30.	5 – Law Department	356.49	50.00	306.49 (86)
31.	9 – Statistical Department	20.00	5.00	15.00 (75)
32.	11 – Transport Department	296.89	103.10	193.79 (65)

APPENDIX 2.11 (Concl.)

Statement showing the cases where substantial savings of Rs.10 lakh and above not surrendered
(Reference: Paragraph: 2.3.12)

(Rupees in lakh)

Sl. No.	Number and name of grant / appropriations	Amount of savings	Amount surrendered	Savings which remained to be surrendered (% of savings in brackets)
33.	13 – Public Works (Roads and Bridges) Department	4,654.03	2,852.05	1,801.98 (39)
34.	15 – Public Works (Water Resources) Department	1,303.33	46.65	1,256.68 (96)
35.	16 – Health Department	1,348.04	214.83	1,133.21 (84)
36.	19 – Tribal Welfare Department	21,590.00	11,510.56	10,079.44 (47)
37.	20 – Welfare of Scheduled Castes Department	12,600.60	5,972.23	6,628.37 (53)
38.	21 – Food and Civil Supplies Department	39.29	10.85	28.44 (72)
39.	23 – Panchayati Raj Department	603.86	588.90 (97)	14.96 (3)
40.	24 – Industries and Commerce Department	1,721.29	250.00	1,471.29 (85)
41.	27 – Agriculture Department	2,928.65	543.05	2,385.60 (81)
42.	29 – Animal Resources Development Department	362.75	184.45	178.30 (49)
43.	36 – Jail Department	220.76	194.75	26.01 (12)
44.	39 – Education (Higher) Department	1,597.21	250.49	1,346.72 (84)
45.	40 – Education (School) Department	1,811.95	1,261.36	550.59 (30)
46.	43 – Finance Department	3,592.05	3,500.00 (97)	92.05 (3)
47.	45 – Taxes and Excise	564.28	1.00	563.28 (99)
48.	49 – Fire Service Organisation	142.73	67.83	74.90 (52)
49.	51 – Public Works (Drinking Water and Sanitation) Department	3,812.68	3,231.78 (85)	580.90 (15)
50.	52 – Family Welfare and Preventive Medicine	433.38	20.00	413.38 (95)
Capital-charged				
51.	13 – Public Works (R & B) Department	228.44	192.00 (84)	36.44 (16)
	Total :	1,05,078.94	57,770.80 (55)	47,308.14 (45)

APPENDIX 2.12

Statement of cases where amount surrendered though there were no savings
(Reference : Paragraph 2.3.12)

(Rupees in lakh)

Sl. No.	Number and name of grant / appropriations	Provision	Actual expenditure	Excess	Amount surrendered
Capital-voted					
1.	41 – Education (Social) Department	1,279.20	2,339.05	1,059.85	11.76
2.	56 – Information Technology Department	334.00	342.95	8.95	9.10
	Total :	1,613.20	2,682.00	1,068.80	20.86

APPENDIX 2.13

Statement showing rush of expenditure in the month of March 2009

(Reference : Paragraph 2.3.13)

(Rupees in lakh)

Sl. No.	Number and name of grant / appropriation	Total provision	Total expenditure	Expenditure during March 2009	Percentage of expenditure incurred during March 2009	
					Total provision	Total expenditure
Revenue						
1.	13 – Public Works (Roads and Bridges) Department	30,405.16	27,560.19	3,595.70	11.83	13.05
2.	14 – Power Department	2,585.25	174.22	106.68	4.13	61.23
3.	15 – Public Works (Water Resources) Department	7,149.92	4,774.93	719.68	10.07	15.07
4.	16 – Health Department	6,906.34	6,021.38	682.39	9.88	11.33
5.	17 – Information, Cultural Affairs and Tourism Department	1,429.09	1,271.07	187.02	13.09	14.71
6.	19 – Tribal Welfare Department	33,952.41	29,673.95	8,061.27	23.74	27.17
7.	20 – Welfare Scheduled Castes Department	13,767.31	10,138.87	3,731.04	27.10	36.80
8.	22 – Relief and Rehabilitation	1,849.96	2,129.22	325.24	17.58	15.27
9.	23 – Panchayati Raj Department	8,626.73	8,493.28	2,032.12	23.56	23.93
10.	24 – Industries and Commerce Department	1,953.23	1,681.37	355.28	18.19	21.13
11.	26 – Fisheries Department	2,112.99	1,873.01	314.89	14.90	16.81
12.	27 – Agriculture Department	8,669.22	6,643.95	1,159.95	13.38	17.46
13.	28 – Horticulture Department	1,992.05	1,778.59	311.65	15.64	17.52
14.	29 – Animal Resources Development Department	3,866.87	3,288.22	715.76	18.51	21.77
15.	30 – Forest Department	3,723.31	3,253.24	600.88	16.14	18.47
16.	32 – Tripura Rehabilitation in Plantation and Primitive Group Programme Department	887.14	728.46	103.26	11.64	14.18

APPENDIX 2.13 (Contd.)
Statement showing rush of expenditure in the month of March 2009
(Reference : Paragraph 2.3.13)

(Rupees in lakh)

Sl. No.	Number and name of grant / appropriation	Total provision	Total expenditure	Expenditure during March 2009	Percentage of expenditure incurred during March 2009	
					Total provision	Total expenditure
17.	33 – Science, Technology and Environment Department	331.17	254.95	110.98	33.61	43.53
18.	36 – Jail Department	1,238.75	1,112.28	135.53	10.94	12.18
19.	41 – Education (Social) Department	12,548.45	11,635.48	2,070.93	16.50	17.80
20.	52 – Family Welfare and Preventive Medicine	6,948.63	5,896.99	983.45	14.15	16.68
Capital						
21.	06 – Revenue Department	3,789.34	2,723.07	2,569.71	67.81	94.37
22.	10 – Home (Police) Department	4,515.00	3,469.71	2,162.47	47.90	62.32
23.	11 – Transport Department	2,788.68	2,491.79	734.20	26.33	29.46
24.	13 – Public Works (Roads and Bridges) Department	27,212.34	22,329.87	8,568.96	31.49	38.37
25.	15 – Public Works (Water Resources) Department	3,427.54	2,123.73	1,077.75	31.44	50.75
26.	19 – Tribal Welfare Department	55,810.02	34,220.02	10,905.08	19.54	31.87
27.	20 – Welfare of Scheduled Castes Department	30,695.66	18,092.74	7,154.47	23.31	39.54
28.	24 – Industries and Commerce Department	3,427.20	1,705.91	348.23	10.16	20.41
29.	25 – Industries (Handloom, Handicrafts and Sericulture) Department	308.92	308.90	34.62	11.21	11.21
30.	27 – Agriculture Department	4,839.66	1,911.01	636.01	13.14	33.28
31.	28 – Horticulture Department	649.09	352.88	99.05	15.26	28.07
32.	29 – Animal Resources Development Department	660.65	297.90	226.27	34.25	75.96
33.	31 – Rural Development Department	1,773.49	1,773.48	556.55	31.38	31.38

APPENDIX 2.13 (Concl.)

Statement showing rush of expenditure in the month of March 2009

(Reference : Paragraph 2.3.13)

(Rupees in lakh)

Sl. No.	Number and name of grant / appropriation	Total provision	Total expenditure	Expenditure during March 2009	Percentage of expenditure incurred during March 2009	
					Total provision	Total expenditure
34.	39 – Education (Higher) Department	2,236.35	639.14	609.04	27.23	95.29
35.	40 – Education (School) Department	5,514.95	3,703.00	1,936.17	35.11	52.29
36.	41 – Education (Social) Department	1,279.20	2,339.05	1,522.44	119.01	65.09
37.	49 – Fire Service Organisation	514.00	371.27	131.78	25.64	35.49
38.	51 – Public Works (Drinking Water and Sanitation) Department	10,308.73	6,496.05	3,424.76	33.22	52.72

APPENDIX 3.1

Statement showing names of bodies and authorities, the accounts of which had not been received as on 30 September 2009

(Reference: Paragraph 3.2)

Sl. No.	Name of the Body / Authority	Year for which accounts had not been received	Grants received (Rupees in lakh) 2008-09
(1)	(2)	(3)	(4)
1.	Tripura State Social Welfare Advisory Board	2002-03 to 2008-09	NA
2.	Tripura Scheduled Castes Development Corporation	1998-99 to 2008-09	NA
3.	Tripura Sports Council	2004-05 to 2008-09	119.52
4.	Health and Family Welfare Society	2004-05 to 2008-09	NA
5.	Tripura Blood Transfusion Council	Since inception	NA
6.	Tripura State Co-operative Bank Limited	Since inception	NA
7.	Ramthakur Pathsala (Boys) Higher Secondary (+2 Stage) School, Agartala	1996-97 to 2008-09	NA
8.	Isanchandra Nagar Pargana Higher Secondary School, Bishalgarh	2005-06 to 2008-09	NA
9.	Bishalgarh Higher Secondary School, Bishalgarh	Since inception	NA
10.	Swami Dayalanda Vidyaniketan, Dhaleswar	Since inception	NA
11.	Rama Krishna Mission Vidyalaya Vivek Nagar	2004-05 to 2008-09	NA
12.	Tripura Veterinary Council	Since inception	NA
13.	Tripura State Council for Science and Technology	2003-04 to 2008-09	NA
14.	Bardowali Higher Secondary School, (Primary Stage)	Since inception	NA
15.	Karaimura Higher Secondary School, (Secondary Stage)	2006-07 to 2008-09	NA
16.	Sankaracharya Vidyatan (Secondary Stage)	Since inception	NA
17.	Jolaibari High School (Secondary Stage)	Since inception	NA
18.	R. K. Shiksha Pratisthan (Secondary Stage)	Since inception	NA
19.	Harachandra Higher Secondary School, (Secondary Stage)	Since inception	NA
20.	D. N. Viyamandir, Dharmanagar	2002-03 to 2008-09	NA
21.	Bardowali Higher Secondary School, Agartala	2002-03 to 2008-09	NA
22.	Ranirbazar Vidyamandir	Since inception	NA
23.	Ramesh Higher Secondary School, Udaipur	Since inception	NA
24.	Belonia Vidyapith	Since inception	NA

APPENDIX 3.1 (Concl.)
Statement showing names of bodies and authorities, the accounts
of which had not been received as on 30 September 2009
(Reference: Paragraph 3.2)

Sl. No.	Name of the Body / Authority	Year for which accounts had not been received	Grants received (Rupees in lakh) 2008-09
25.	Mahatma Gandhi Higher Secondary School, College Tilla, Agartala	Since inception	NA
26.	Srinath Vidyaniketan, Khowai	Since inception	NA
27.	Hindi Higher Secondary School, Abhoynagar, Agartala	2003-04 to 2008-09	NA
28.	Parchya Bharati Higher Secondary School, Agartala	Since inception	NA
29.	Pragati Bidya Bhavan Higher Secondary School and Pragati Junior Girls School, Agartala	1998-99 to 2008-09	93.96
30.	Tripura Scheduled Tribe Development Corporation	2007-08 to 2008-09	NA
31.	World Bank Aided Rubber Project	2007-08 to 2008-09	NA
32.	Tripura Renewable Energy Development Agency	2005-06 to 2008-09	NA
33.	Tripura Blindness Control Society	2002-03 to 2008-09	NA
34.	Tripura State AIDS Control Society	2004-05 to 2008-09	NA
35.	Tripura State Leprosy Control Society	2002-03 to 2008-09	NA
36.	Netaji Subhas Vidyaniketan	2000-01 to 2008-09	NA
37.	Ramkrishna Vivekananda Vidyamandir, Dhaleswar (Secondary Stage)	2006-07 to 2008-09	NA
38.	Fatikroy Class-XII School (Secondary Stage)	2006-07 to 2008-09	NA
39.	Tripura JBIC Project	2008-09	NA
40.	Tripura State T.B. Control Society	2004-05 to 2008-09	NA
41.	Society for Mental Health, Tripura	2005-06 to 2008-09	NA

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	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	1998-99 to 2001-02	1991-92 to 1992-93	26.3.2002	26.2.2004	3 years	NA
				1993-94 to 1997-98	15.4.2004	1.10.2004		
2.	Tripura Housing and Construction Board	2005-06	1993-94 to 2006-07	1990-91 to 1992-93	03.7.2007	Not yet placed	2 years	NA
				1993-94 to 1996-97	03.6.2009			
3.	Tripura Khadi and Village Industries Board	1999-02 to 2003-04	1997-98 to 2002-03	1991-92 to 1996-97	21.6.2006	- do -	3 years	NA
4.	Tripura Tribal Areas Autonomous District Council	Article Sixth Schedule	2005-06 to 2006-07	1992-93 to 2004-05	31.7.2008	17/8/2009 Placed in the Council		NA
5.	Tripura State Legal Service Authority	2008-09	2005-06 to 2006-07	1999-2000 to 2002-03	19.4.2004	17.3.2005	1 year	NA
				2003-04 to 2004-05	25.9.2007	NA		
				2005-06 to 2006-07	8.4.2008	NA		