

Report of the Comptroller and Auditor General of India

on State Finances for the year 2011-12



GOVERNMENT OF TRIPURA

TABLE OF CONTENTS

Preface	Paragraph(s)	Page No. vii
Executive Summary		ix
CHAPTER 1 – FINANCES OF THE STATE GOVERNMENT		
Profile of Tripura		1
Summary of Current Year's Fiscal Transactions	1.1	1
Tripura Fiscal Responsibility and Budget Management Act, 2005	1.2	3
Resources of the State	1.3	5
Revenue Receipts	1.4	9
Application of Resources	1.5	13
Quality of Expenditure	1.6	21
Financial Analysis of Government Expenditure and Investments	1.7	28
Assets and Liabilities	1.8	32
Debt Sustainability	1.9	34
Fiscal Imbalances	1.10	35
Socio-economic indicators to assess the financial health of Tripura	1.11	37
Conclusion and Recommendations	1.12	43
CHAPTER 2 – FINANCIAL MANAGEMENT AND BUDGET		
Introduction	2.1	47
Summary of Appropriation Accounts	2.2	47
Financial Accountability and Budget Management	2.3	48
Expenditure Controls	2.4	54
Preparation of Budget Estimates – compliance with prescribed procedures	2.5	55
Outcome of Review of Selected Grants	2.6	57
Conclusion and Recommendation	2.7	59
CHAPTER 3 – FINANCIAL REPORTING Delay in submission of Utilisation Certificates	3.1	61
Non-submission / delay in submission of accounts	3.2	62
Delays in submission of Accounts / Audit Reports of Autonomous Bodies	3.3	62
Misappropriations, defalcations, loss etc.	3.4	63
Reconciliation of Receipts and expenditure	3.5	64
Suspense balances	3.6	64
Conclusion and Recommendation	3.7	64

	Annandin Number	Daga No
Structure and Form of Covernment Accounts	Appendix Number	Page No.
Structure and Form of Government Accounts	1.1(Part A)	67
Layout of Finance Accounts	1.1 (Part B)	68
Methodology Adopted for the Assessment of Fiscal Position	1.1 (Part C)	69 70
State Profile	1.1 (Part D)	70
Abstract of Receipts and Disbursements for the year	1.2	71
2011-12	1.0	- 4
Statement showing the funds transferred by the Government	1.3	74
of India to the State Implementing Agencies and the Non-		
Governmental Organisations during 2011-12 outside the		
State Budget under various programmes/schemes		
Time Series Data on State Government Finances	1.4	79
Assets and Liabilities	1.5	83
Statement of various grants/appropriations with savings of	2.1	84
₹ 10 crore and above		
List of Grants indicating Persistent Savings of more than	2.2	85
₹ 1crore during 2006-12		
Statement of Expenditure without budget provision during	2.3	86
2011-12		
Statement of various grants/appropriations where excess	2.4	95
expenditure occurred during the year 2011-12 which are		
required to be regularised		
Cases where supplementary provision (₹ 1 crore and above	2.5	96
in each case) proved unnecessary during the year 2011-12		
Statement of cases where supplementary provision proved	2.6	97
insufficient resulting in excess expenditure of more than		
₹ 1 crore		
Statement of cases where supplementary provision proved	2.7	98
excessive by more than ₹1 crore	2.,	20
Statement of cases where re-appropriation proved	2.8	99
unnecessary, excessive or insufficient resulting in savings /	2.0	
excess of ₹1 crore and above during 2011-12		
Statement showing the cases where more than 50 <i>per cent</i>	2.9	112
savings were not surrendered during 2011-12	2.)	112
	2.10	113
Amount surrendered in excess of actual savings during 2011-12	2.10	115
	2.11	114
Statement of grants / appropriations in which savings of $\overline{\mathbf{T}}$ 10 helds and above account had been	2.11	114
₹ 10 lakh and above occurred but no part had been		
surrendered during 2011-12	2.12	115
Statement of cases where amount surrendered though there	2.12	115
were no savings	0.10	11.0
Statement showing rush of expenditure (more than 20% of	2.13	116
total provision and expenditure) in the month of March 2012		
Department-wise break-up of AC Bills drawn during 2011-	2.14	118
12		
Grants/appropriations where Revised Estimates increased by	2.15	119
50 to 1930 per cent in Plan Expenditure over the original		
Budget Estimate during 2011-12		

APPENDICES

	Appendix Number	Page No.
Statement showing Utilisation Certificates outstanding as on	3.1	120
31-03-2012		
Statement showing names of bodies and authorities, the	3.2	122
accounts of which had not been received		
Statement showing performance of the autonomous bodies	3.3	124