



**Accounts At A Glance**  
**for the year 2019-20**  
**Government of Tripura**



लोकहितार्थ सत्यनिष्ठा  
Dedicated to Truth in Public Interest

**Presented by : Accountant General**  
**Tripura : Agartala**



**Accounts At A Glance**

**for the year 2019-20**

**Government of Tripura**



## Preface

I am happy to present our annual Publication, the ‘Accounts at a Glance’ for the year 2019-20 which provides a broad overview of Governmental activities, as reflected in the Finance Accounts and Appropriation Accounts.

The Finance Accounts are summary statements of accounts under the Consolidated Fund, Contingency Fund and Public Account. The Appropriation Accounts record the grant-wise expenditure against provisions approved by the State Legislature and depict explanations for variations between the actual expenditure and the funds allocated.

Finance and Appropriation Accounts are prepared annually by my office under the direction of the Comptroller and Auditor General of India (C&AG) in accordance with the requirements of the Comptroller and Auditor General’s (Duties, Powers and Conditions of Services) Act, 1971 for being laid before the Legislature of the State.

This is an academic publication and so in case of any discrepancy between figures in this publication and that of Finance and Appropriation Accounts the later shall prevail.

We look forward to reader’s feedback that would help us in improving the publication.



(S. Velliangiri)

**Accountant General (A&E),  
Tripura**

**Agartala  
Date: 03 March 2021**



# Our Vision, Mission and Core Values

## VISION

*(The vision of the institution of the Comptroller and Auditor General of India represents what we aspire to become.)*

We strive to be a global leader and initiator of national and international best practices in public sector auditing and accounting and recognised for independent, credible, balanced and timely reporting on public finance and governance.

Mandated by the Constitution of India, we promote accountability, transparency and good governance through high quality auditing and accounting and provide independent assurance to our stakeholders: the Legislature, the Executive and the Public- that public funds are being used efficiently and for the intended purposes.

## MISSION

*(Our mission enunciates our current role and describes what we are doing today.)*

## CORE VALUES

*(Our core values are the guiding beacons for all that we do and give us the benchmarks for assessing our performance.)*

- ▶ Independence
- ▶ Objectivity
- ▶ Integrity
- ▶ Reliability
- ▶ Professional Excellence
- ▶ Transparency
- ▶ Positive Approach



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# Chapter I

## Overview

### 1.1 Introduction

The Accountant General (Accounts and Entitlements), Tripura collates, classifies, compiles the accounts data rendered by multiple agencies, and prepares the accounts of the Government of Tripura. The compilation is done from the initial accounts rendered by nine District Treasuries, one e-Treasury, 53 Public Works Divisions, 39 Forest Divisions, accounts rendered by the other states/accounting offices and advices of Reserve Bank of India. Every month, a Monthly Civil Account is presented by the office of the Accountant General (A&E) to the Government of Tripura. The AG (A&E) also prepares, annually, Finance Accounts and the Appropriation Accounts, which are placed before the State Legislature after audit by the Principal Accountant General (Audit), Tripura and certification by the Comptroller and Auditor General of India.

## 1.2 Structure of GovernmentAccounts

Government accounts are kept in three parts:

### Structure of GovernmentAccounts

#### ● **Part 1** **CONSOLIDATED FUND**

..... All revenue received by the Government including tax and non-tax revenues, loans raised and repayment of loans given (including interest thereon) form the Consolidated Fund.

..... All expenditure and disbursements of the Government, including release of loans and repayments of loans taken (and interest thereon), are met from this fund.

The Contingency Fund is in the nature of an imprest, intended to meet unforeseen expenditure, not provided in the budget, pending authorization by the Legislature. Such expenditure is recouped subsequently from the Consolidated Fund. The corpus of this fund for the Government of Tripura is ₹10.00 crore.

#### ..... **Part 2** **CONTINGENCY FUND** ●

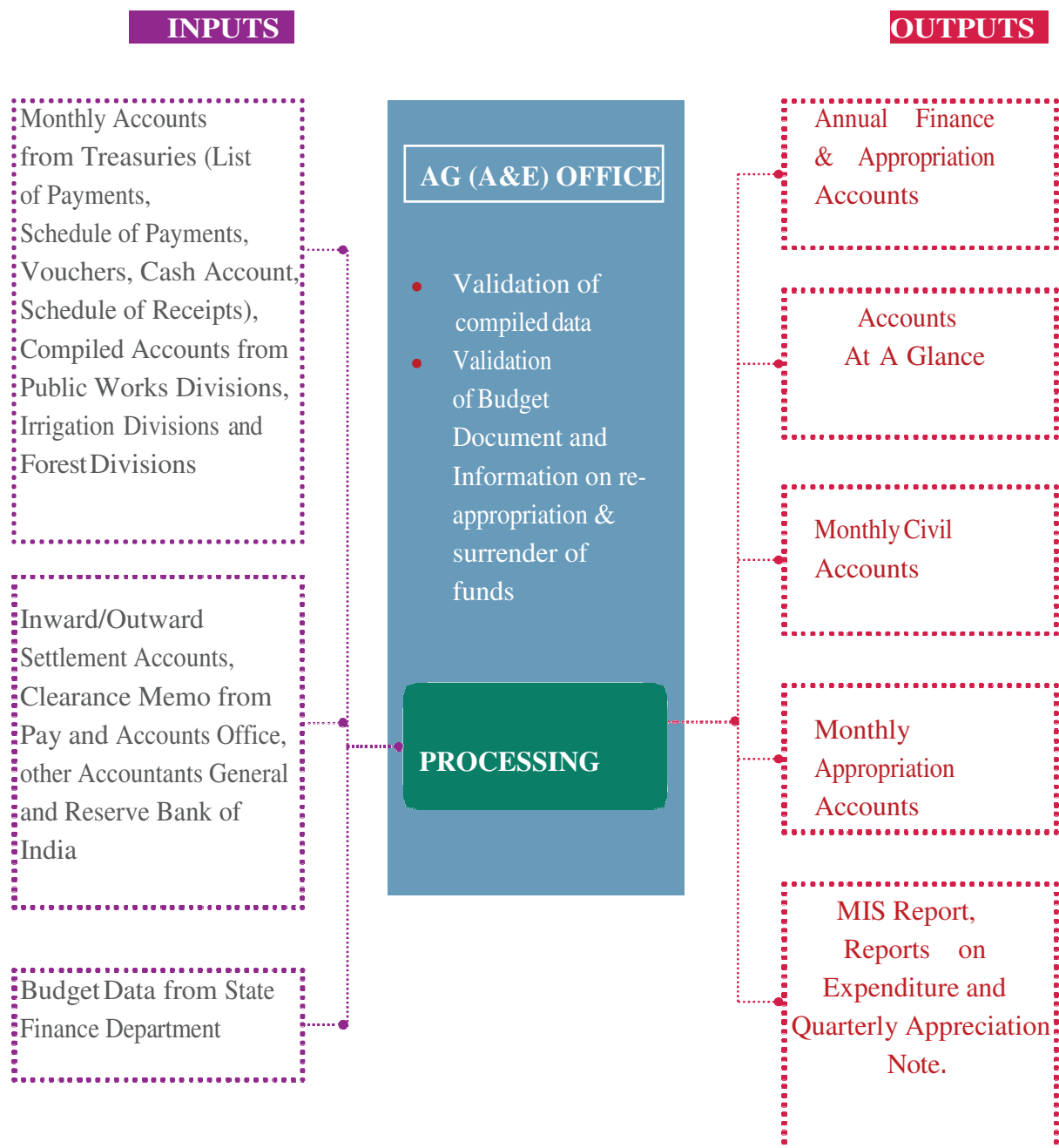
#### ● **Part 3** **PUBLIC ACCOUNT**

..... All public moneys received, other than those credited to the Consolidated Fund, are accounted for under the Public Account. In respect of such receipts, Government acts as a banker or trustee.

..... The Public Account comprises: repayables like Small Savings and Provident Funds; Reserve Funds, Deposits and Advances; Suspense and Miscellaneous transactions (adjusting entries pending booking to final heads of account); Remittances between amounting entities and Cash Balance.

### 1.2.2. Compilation of Accounts

Flow diagram for Accounts Compilation



## 1.3 Finance Accounts and Appropriation Accounts

### 1.3.1 Finance Accounts

The Finance Accounts depict the receipts and disbursements of the Government for the year, together with the financial results disclosed by the Revenue and Capital Accounts, Public Debt and Public Account balances recorded in the accounts. Finance Accounts are prepared in two volumes to make them more comprehensive and informative. Volume I of the Finance Accounts contains the certificate of the Comptroller and Auditor General of India, summarized statements of overall receipts and disbursements and 'Notes to Accounts' containing summary of significant accounting policies, comments on quality of accounts and other items. Volume II contains detailed statements (Part-I) and appendices (Part-II).

The Union Government transfers substantial funds directly to State Implementing Agencies/ Non-Governmental Organizations for implementation of various schemes and programmes. During the year 2019-20, the Government of India (GoI) released ₹853.99 crore directly to the implementing agencies in Tripura. Since these funds are not routed through the State Budget, these are not reflected in the Accounts of the State Government. These transfers are exhibited in Appendix VI of Volume II of the Finance Accounts.

### 1.3.2 Highlights of the Financial year 2019-20

The following table provides the details of actual financial results *vis-a-vis* budget estimates for the year 2019-20:

| Sl. No | Component   | Budget Estimates<br>(₹ in crore) | Actuals<br>(₹ in crore) | Percentage of Actuals to B.E. | Percentage of Actuals to GSDP # |
|--------|---|----------------------------------|-------------------------|-------------------------------|---------------------------------|
| 1.     | Tax Revenue (including Central Share) (a)                     | 8,705                            | 6,314                   | 72.53                         | 11.41                           |
| 2.     | Non-Tax Revenue   | 285                              | 272                     | 95.44                         | 0.49                            |
| 3.     | Grants-in-aid & Contributions                                 | 6,108                            | 4,416                   | 72.30                         | 7.98                            |
| 4.     | <b>Revenue Receipts (1+2+3)</b>                               | <b>15,098</b>                    | <b>11,002</b>           | <b>72.87</b>                  | <b>19.87</b>                    |
| 5.     | Recovery of Loans & Advances                                  | 2                                | 1                       | 50.00                         | 0.00                            |
| 6.     | Other Receipts  | ...                              | ...                     | ...                           | 0.00                            |
| 7.     | Borrowings & Other Liabilities (b)                            | 1,794                            | 3,261                   | 181.77                        | 5.89                            |
| 8.     | <b>Capital Receipts (5+6+7)</b>                               | <b>1,796</b>                     | <b>3,262</b>            | <b>180.60</b>                 | <b>6.18</b>                     |
| 9.     | <b>Total Receipts (4+8)</b>                                   | <b>16,894</b>                    | <b>14,264</b>           | <b>84.43</b>                  | <b>25.76</b>                    |
| 10.    | <b>Revenue Expenditure</b>                                    | <b>14,061</b>                    | <b>13,377</b>           | <b>95.13</b>                  | <b>24.16</b>                    |
| 11.    | Expenditure on Interest Payments (Out of Revenue Expenditure) | 990                              | 1,125                   | 113.64                        | 2.03                            |
| 12.    | <b>Capital Expenditure</b>                                    | <b>3,469</b>                     | <b>883</b>              | <b>25.45</b>                  | <b>1.60</b>                     |
| 13.    | <b>Loans and Advances Disbursed</b>                           | <b>2</b>                         | <b>4</b>                | <b>200.00</b>                 | <b>0.00*</b>                    |
| 14.    | <b>Total Expenditure (10+12+13)</b>                           | <b>17,532</b>                    | <b>14,264</b>           | <b>81.36</b>                  | <b>25.77</b>                    |
| 15.    | <b>Revenue Surplus (+)/Deficit (-) (10-4)</b>                 | <b>(-) 1,037</b>                 | <b>(-) 2,375</b>        | <b>229.03</b>                 | <b>4.29</b>                     |
| 16.    | <b>Fiscal Deficit (4+5+6-14)</b>                              | <b>(-) 2,432</b>                 | <b>(-) 3,261</b>        | <b>134.09</b>                 | <b>5.89</b>                     |

# GSDP figure of 2019-20 is ₹55,358 crore as per Ministry of Statistics and Programme Implementation press release dated 29-05-2020.

\* Percentage is negligible, hence shown as 0.

(a) Includes share of net tax proceed assigned to state amounting to ₹4,889 crore (State Government own Tax Receipt were ₹1,766 crore which was 3.19 per cent to GSDP).

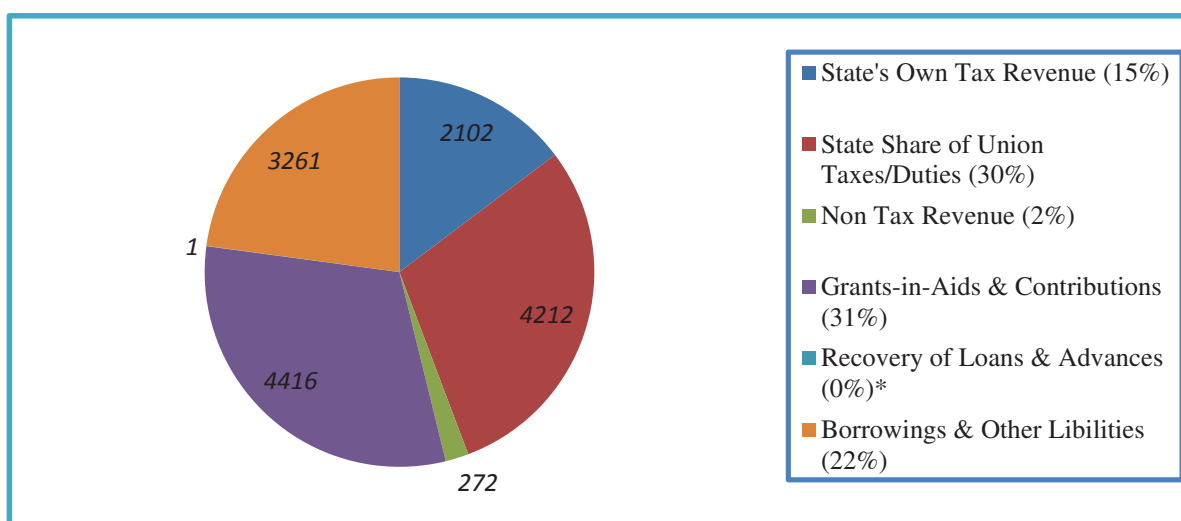
(b) Borrowing and other Liabilities: Net (Receipts-Disbursement) of Public Debt + Net of Contingency Fund + Net (Receipts – Disbursement) of Public Account + Net of opening and closing cash balance.

## Receipts and disbursements during the year 2019-20

(₹in Crore)

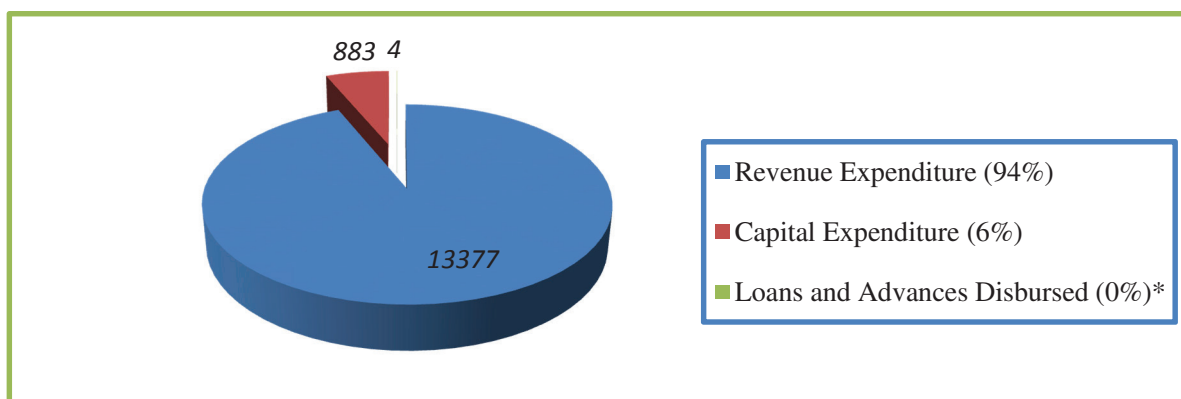
|                      |                            |   |               |
|----------------------|----------------------------|---|---------------|
| <b>Receipts</b>      | <b>Revenue</b>             | Tax Revenue (State's Own Revenue of ₹ 2102/- and Central Share of ₹ 4212/-) | 6,314         |
|                      |                            | Non Tax Revenue   | 272           |
|                      |                            | Grants-in-Aid & Contribution  | 4,416         |
|                      |                            | <b>Total</b>  | <b>11,002</b> |
|                      | <b>Capital</b>             | Recovery of Loans and Advances  | 1             |
|                      |                            | Borrowings and other Liabilities  | 3,261         |
|                      |                            | <b>Total</b>  | <b>3,262</b>  |
|                      | <b>Total Receipts</b>      |   | <b>14,264</b> |
| <b>Disbursements</b> | Revenue Expenditure        |   | 13,377        |
|                      | Capital Expenditure        |   | 883           |
|                      | Loans and Advances         |   | 4             |
|                      | <b>Total Disbursements</b> |   | <b>14,264</b> |

### Total Receipts



\* Percentage is negligible (0.01), hence shown as 0.

### Total Disbursements



\* Percentage is negligible (0.03), hence shown as 0.

### 1.3.3 Appropriation Accounts

Under the Constitution, no expenditure can be incurred by the Government except with authorization of the Legislature. Barring certain expenditure specified in the Constitution as “charged” on the Consolidated Fund, which can be incurred without vote of the Legislature, all other expenditure requires to be “voted”. The Appropriation Accounts supplement the Finance Accounts. The budget of the Tripura has 1 Charged Appropriations 12 Grants (both voted and charged) and 49 voted Grants. The purpose of the Appropriation Accounts is to indicate the extent to which the actual expenditure complied with the appropriation authorized by the Legislature through the Appropriation Act of each year.

### 1.3.4 Efficiency on Budget Preparation

At the end of the year, the actual expenditure of the government of Tripura against the budget approved by the Legislature, showed a net saving of ₹5,046 crore (24.62 *per cent* of budget estimates of ₹20,494 crore) and under-estimation of ₹100.02 crore (51.28 *per cent* of budget estimates of ₹195 crore) on reduction of expenditure. Certain grants, like those relating to Law Department, Revenue Department, Public Works (R&B) Department, Public Works (WR) Department, Tribal Welfare Department, Welfare of Scheduled Castes Department, Agriculture Department and Planning and Co-operation showed substantial savings.

## 1.4 Sources and Application of Funds

### 1.4.1 Ways and Means Advances

Ways and Means Advances are taken from the Reserve Bank of India to maintain liquidity by making good the deficiency in the agreed minimum cash balance (₹0.29 crore) which the State Government is required to maintain with the Reserve Bank of India. During 2019-20, the Government of Tripura availed ₹176.66 crore as Ways and Means advance (Special Drawing facility).

### 1.4.2 Overdraft from the Reserve Bank of India

Overdraft is taken from the Reserve Bank of India while the limit of minimum cash balance falls below ₹0.29 crore, even after taking Ways and Means Advances which is required to be maintained with the Reserve Bank of India. During the year 2019-20, there was no overdraft of the State.

### 1.4.3 Fund flow statement

The state had a Revenue Deficit of ₹2,375 crore and a Fiscal Deficit of ₹3,261 crore in 2019-20. The Fiscal Deficit was met from net Public Debt (₹2,368 crore), increase in Public Account (₹1,248 crore) and net decrease of opening and closing cash balance (₹355 crore). Around 78 *per cent* of the revenue receipts (₹11,002 crore) and 60 *per cent* of the total receipt of ₹14,264 crore of the State Government was spent on committed expenditure like salaries (₹5,400 crore), interest payments (₹1,125 crore) and pensions (₹2,036 crore) out of total revenue expenditure of Rs 13,377 crore.

## Sources and Application of Funds

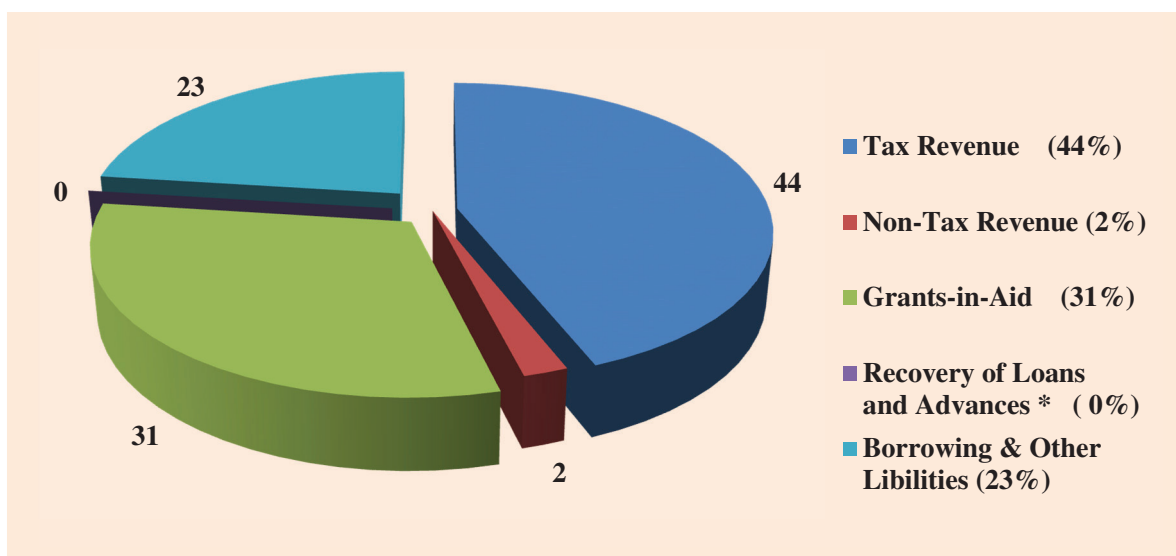
|             |                                       | (₹ in Crore)  |
|-------------|---------------------------------------|---------------|
| SOURCES     | Particulars                           | Amount        |
|             | Opening Cash Balance as on 01-04-2016 | (-)15         |
|             | Revenue Receipts                      | 11,002        |
|             | Capital Receipts                      | 0             |
|             | Recovery of Loans & Advances          | 1             |
|             | Public Debt                           | 3,258         |
|             | Small Savings Provident Fund & Others | 1,624         |
|             | Reserves Fund & Sinking Funds         | 595           |
|             | Deposits Received                     | 685           |
|             | Civil Advances Repaid                 | 19            |
|             | Suspense Account                      | 17,723*       |
|             | Remittances                           | 1,091         |
|             | Contingency Fund                      | 0             |
|             | <b>TOTAL</b>                          | <b>35,547</b> |
| APPLICATION | Revenue Expenditure                   | 13,377        |
|             | Capital Expenditure                   | 883           |
|             | Loans Given                           | 4             |
|             | Repayment of Public Debt              | 889           |
|             | Small Savings Provident Fund & Others | 1,190         |
|             | Reserves Fund & Sinking Funds         | 193           |
|             | Deposits Spent                        | 388           |
|             | Civil Advances Given                  | 17            |
|             | Suspense Account                      | 17055**       |
|             | Remittances*                          | 1,211         |
|             | Closing Cash Balance as on 31-03-2017 | 340           |
|             | <b>TOTAL</b>                          | <b>35,547</b> |

Note: (\*) Includes ₹17,566 crore on account of cash balances investment account.

(\*\*) ₹17,267 crore on account of cash balances investment account.

#### 1.4.4 Where the ₹ came from?

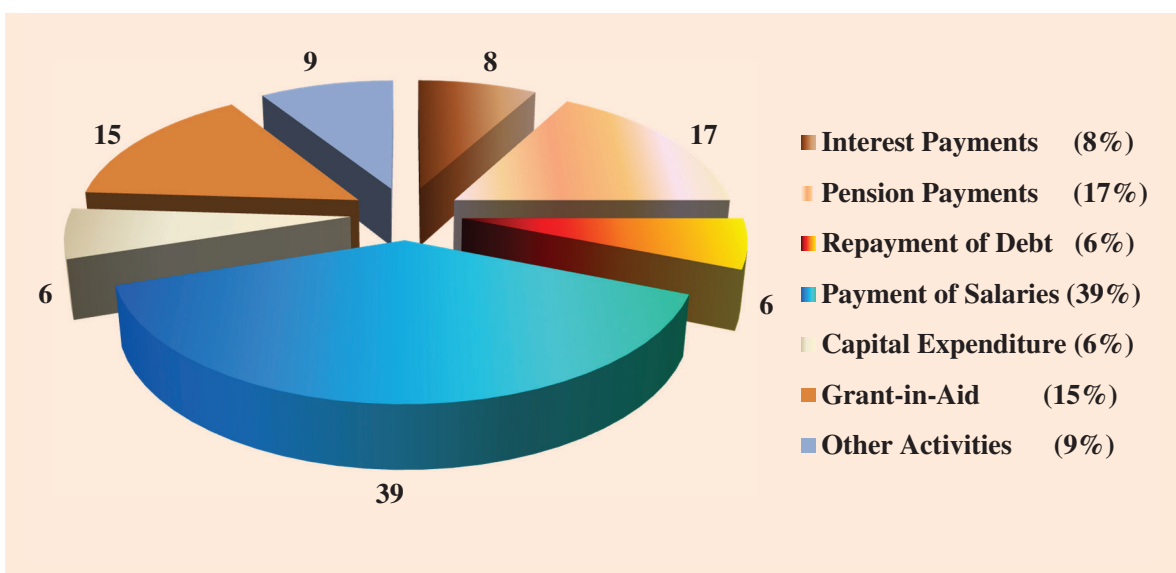
Actual Receipts (percentage of total receipts)



(Amount of Loans and Advances was only ₹1 crore, which is negligible.)

#### 1.4.5 Where ₹ went?

Actual Expenditure (percentage of total expenditure)



During the year 2019-20, Revenue Deficit was ₹2,375 crore (in 2018-19 the Revenue Surplus was ₹142 crore) while the fiscal deficit was ₹3,261 crore (in 2018-19 the Fiscal Deficit was ₹1,340 crore). The fiscal deficit constituted 22.86 *per cent* of total expenditure

## What do the deficits and surpluses indicate?

### **DEFICIT**

Refers to the gap between revenue and expenditure. The kind of deficit, how the deficit is financed, and application of funds are important indicators of prudence in financial management.

Refers to the gap between revenue receipt and revenue expenditure. Revenue expenditure is required to maintain the existing establishment of government and ideally, should be fully met from revenue receipts.

### **REVENUE DEFICIT**

### **FISCAL DEFICIT**

Refers to the gap between total receipts (excluding borrowings) and total expenditure. This gap, therefore, indicates the extent to which expenditure is financed by borrowings.

## **1.5 Fiscal Responsibility and Budget Management Act**

Deficit indicators, revenue augmentation and expenditure management are major yardsticks for judging the fiscal performance of the Government. The Government of Tripura has enacted the Fiscal Responsibility and Budget Management Act, 2005. As per this Act, the State Government was required to achieve certain fiscal targets by specified periods. Achievements during the year 2019-20 against fiscal targets laid down in the Act and rules framed there under were as follows:

| Sl. No. | Financial Parameter       | Actual<br>(₹ in crore) | Ratio to GSDP <sup>#</sup>        |                       |
|---------|---------------------------|------------------------|-----------------------------------|-----------------------|
|         |                           |                        | Target                            | Achievement/shortfall |
| 1       | Revenue Deficit           | 2,375                  | Eliminated by 2011-12             | 2375.32 crore         |
| 2       | Fiscal Deficit            | 3,261                  | 3 per cent of GSDP or less        | 5.89%                 |
| 3       | Debt and other obligation | 11,212                 | Not exceeding 40 per cent or GSDP | 20.25%                |

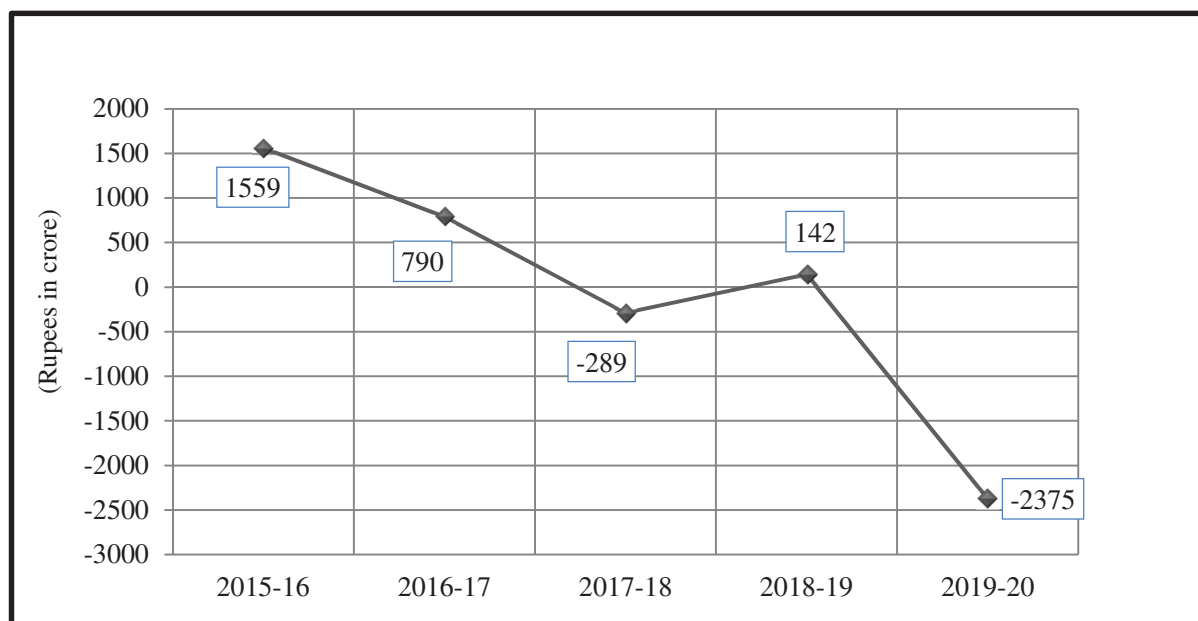
<sup>#</sup> GSDP figure of 2019-20 is ₹55,358 crore as per Ministry of Statistics and Programme Implementation press release dated 29-05-2020.

The State Government had made disclosures to the Legislature required under the Tripura Fiscal Responsibility and Budget Management Rules, 2005.

The State Government had revenue Surplus of ₹142 crore in 2018-19 and ₹2,375 crore revenue deficit during the year 2019-20. Fiscal deficit increased by ₹ 1,921 crore from ₹1,340 crore in 2018-19 to ₹3,261 crore in the current year 2019-20.

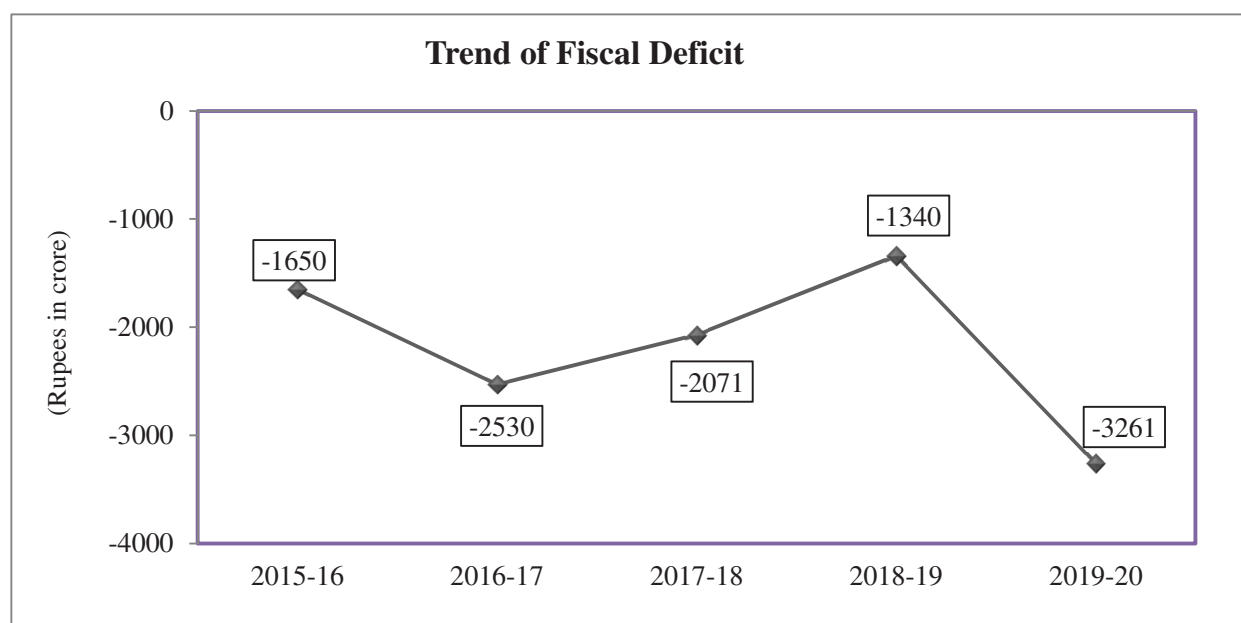
### 1.5.1 Trend of Revenue Deficit/Surplus

#### Trend of Revenue Deficit/ Surplus



### 1.5.2 Trend of fiscal Deficit/Surplus

#### Trend of Fiscal Deficit

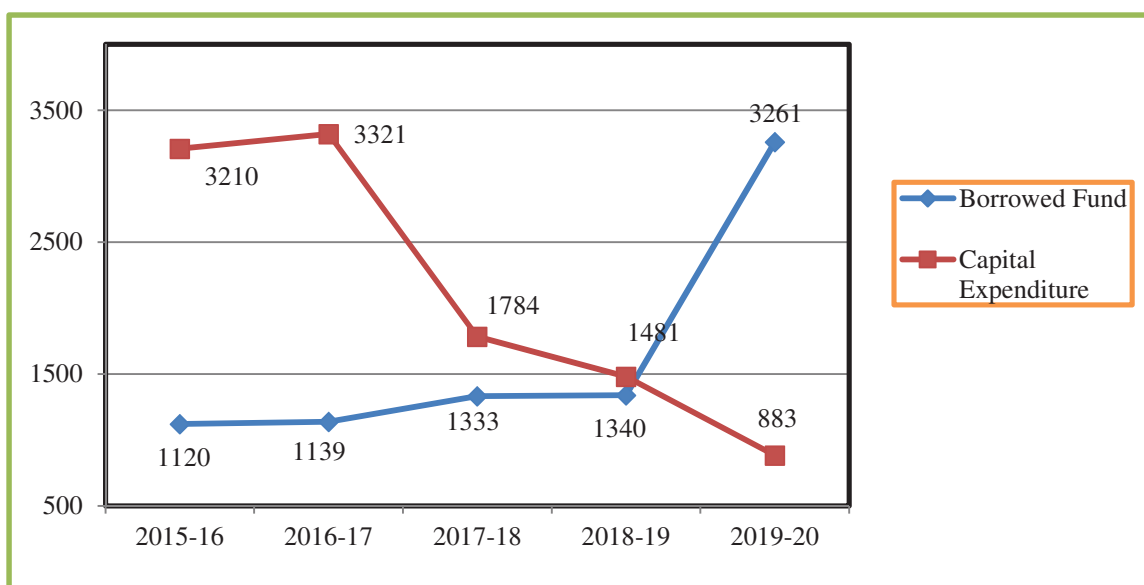


### 1.5.3 Proportion of gross borrowed funds spent on Capital Expenditure

(₹ in crore)

| Year    | Borrowed Fund | Capital Expenditure |
|---------|---------------|---------------------|
| 2015-16 | 1,120         | 3,210               |
| 2016-17 | 1,139         | 3,321               |
| 2017-18 | 1,333         | 1,784               |
| 2018-19 | 1,340         | 1,481               |
| 2019-20 | 3,261         | 883                 |

(₹ in crore)



The governments usually run fiscal deficits and borrow funds for capital/assets formation or for creation of economic and social infrastructure. The State Government spent amount of ₹883 crore on capital expenditure out of total borrowings of the ₹3,261 crore exclusive of disbursement of Loans and Advances given by the State Government (₹4 crore).

## Chapter II

### Receipts

#### 2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total receipts for 2019-20 were ₹14,264 crore.

#### 2.2 Revenue Receipts

The revenue receipts of the government comprise three components viz. Tax Revenue, Non-tax Revenue and Grants-in-aid received from the Union Government.

##### ● TAX REVENUE

Comprises taxes collected and retained by the state and State's share of Union Taxes under Article 280(3) of the Constitution.

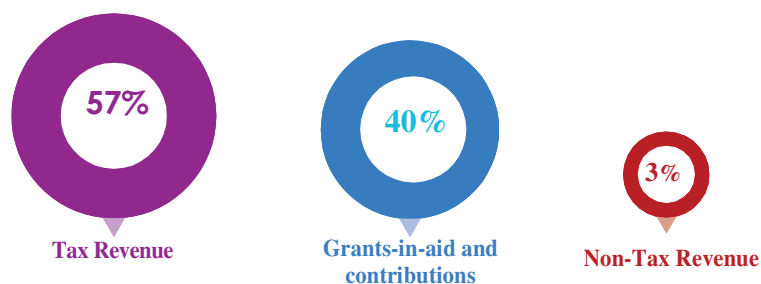
Includes interest receipts, dividend, profits, departmental receipts etc.

##### NON-TAX REVENUE

##### ● GRANTS-IN-AID

Grants-in-aid represent Central Assistance to the State Government from the Union Government. It also includes "External Grant Assistance" and "Aid, Material and Equipment" received from Foreign Government and channelized through the Union Government. In turn, the State Government also gives Grants-in-aid to institutions like Panchayati Raj Institution, Autonomous bodies etc.

## Revenue Receipts



### 2.21 Revenue Receipts Components (2019-20)

| Components |  | Actuals<br>(₹ in crore) | Per cent to<br>Revenue Receipt |
|------------|--|-------------------------|--------------------------------|
| A.         | Tax Revenue*                             | 6,314                   | 57.39                          |
|            | Goods and Services Tax                   | 2,222                   | 20.20                          |
|            | Taxes on Income & Expenditure            | 2,605                   | 23.68                          |
|            | Taxes on Property & Capital Transactions | 75                      | 0.68                           |
|            | Taxes on Commodities & Services          | 1,412                   | 12.83                          |
| B.         | Non-Tax Revenue                          | 272                     | 2.47                           |
|            | Interest Receipts, Dividends and Profits | 27                      | 0.25                           |
|            | General Services                         | 102                     | 0.93                           |
|            | Social Services                          | 15                      | 0.13                           |
|            | Economic Services                        | 128                     | 1.16                           |
| C.         | Grants-in-aid & Contributions            | 4,416                   | 40.14                          |
|            | <b>Total –Revenue Receipts</b>           | <b>11,002</b>           | <b>100.00</b>                  |

\*Includes share of net proceeds assigned to State (received from the Government of India).

### 2.2.2 Trend of Revenue Receipts

(₹ in crore)

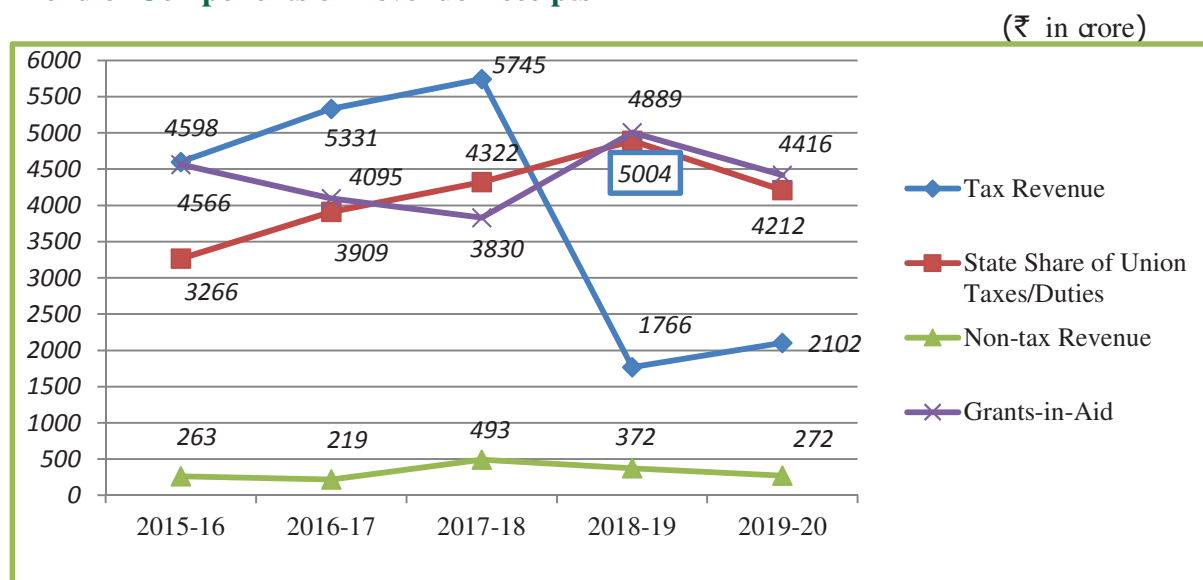
|                                       | 2015-16               | 2016-17               | 2017-18                | 2018-19                | 2019-20                |
|---------------------------------------|-----------------------|-----------------------|------------------------|------------------------|------------------------|
| Tax Revenues<br>(Raised by the State) | 4,598<br>(14)         | 5,331<br>(14)         | 5,745<br>(14)          | 1,766<br>(3)           | 2,102<br>(4)           |
| State Share of Union<br>Taxes/Duties  | 3,266<br>(10)         | 3,909<br>(11)         | 4,322<br>(11)          | 4,889<br>(10)          | 4,212<br>(8)           |
| Non-Tax Revenues                      | 263<br>(1)            | 219<br>(1)            | 493<br>(1)             | 372<br>(1)             | 272<br>(0)*            |
| Grants in Aid                         | 4,566<br>(13)         | 4,095<br>(11)         | 3,830<br>(10)          | 5,004<br>(10)          | 4,416<br>(8)           |
| <b>Total Revenue Receipts</b>         | <b>9,427<br/>(28)</b> | <b>9,645<br/>(26)</b> | <b>10,068<br/>(25)</b> | <b>12,031<br/>(24)</b> | <b>11,002<br/>(20)</b> |
| <b>GSDP</b>                           | <b>30,922</b>         | <b>33,496</b>         | <b>36,880</b>          | <b>50,545</b>          | <b>55,358</b>          |

Note: Figures in parenthesis represent percentage (rounded off) to GSDP.

\* Percentage is negligible, hence shown as 0.

Though the GSDP increased by 9.52 per cent in 2019-20 as compared to previous year, growth in revenue receipts was decreased by 8.55 per cent. The total tax revenue (including share of Union Taxes) decreased by 5.12 per cent, the non-tax revenue decreased by 26.88 per cent and the grants-in-aid decreased by 11.75 per cent as compared to previous year

### Trend of Components of Revenue Receipts



### 2.3 Tax Revenue

(₹ in crore)

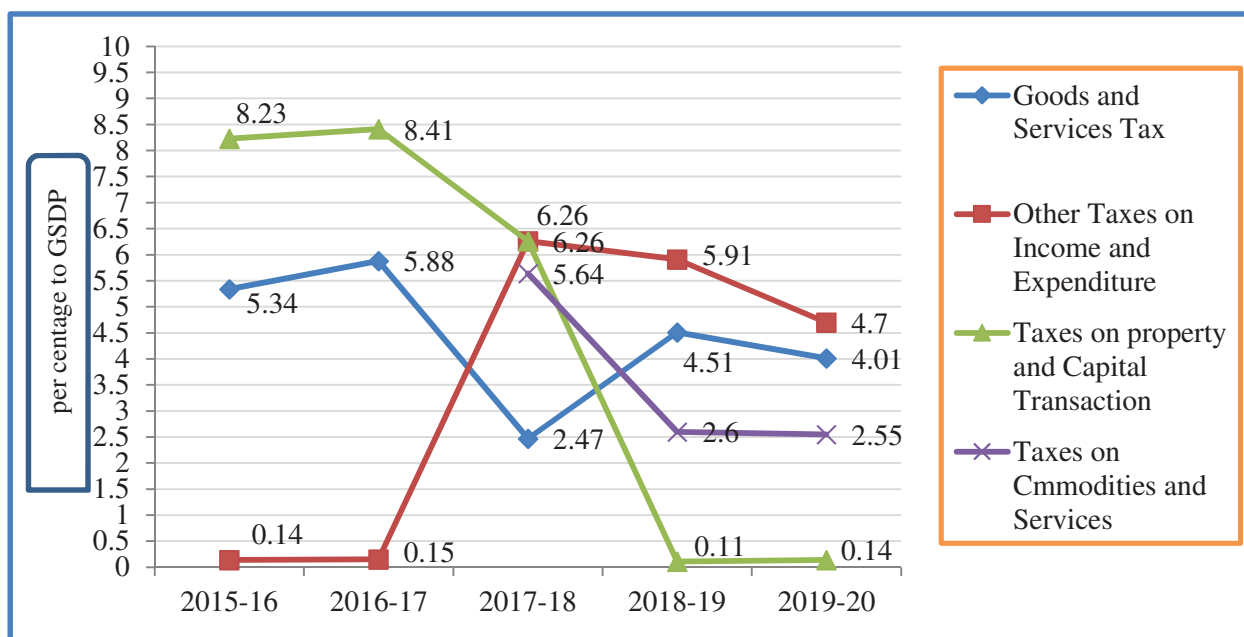
| Sector-wise Tax Revenue                       |                  |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|
|   | 2015-16          | 2016-17          | 2017-18          | 2018-19          | 2019-20          |
| a. Goods and Services Tax                     | NA*              | NA*              | 978<br>(2.46)    | 2,281<br>(4.51)  | 2,222<br>(4.01)  |
| b. Taxes on Income and Expenditure            | 1,792<br>(5.34)  | 2,169<br>(5.88)  | 2,484<br>(6.26)  | 3,005<br>(5.95)  | 2,605<br>(4.71)  |
| c. Taxes on Property and Capital Transactions | 49<br>(0.14)     | 58<br>(0.15)     | 45<br>(0.11)     | 57<br>(0.11)     | 75<br>(0.14)     |
| d. Taxes on Commodities and Services          | 2,757<br>(8.23)  | 3,104<br>(8.41)  | 2,238<br>(5.64)  | 1,312<br>(2.60)  | 1,412<br>(2.56)  |
| Total Tax Revenues                            | 4,598<br>(13.72) | 5,331<br>(14.45) | 5,745<br>(14.48) | 6,655<br>(13.77) | 6,314<br>(11.41) |
| GSDP  | 33,496           | 36,880           | 39,670           | 50,545           | 55,358           |

Note: Figures in parentheses represent percentage to GSDP.

\* Not Applicable.

The net decrease in total tax revenue (₹341 crore) during 2019-20 was mainly attributable to less allocation of State Share from Government of India under CGST (₹11.57 crore), IGST (₹96.30 crore), Corporation Tax (₹264.23 crore), Taxes on Income other than Corporation Tax (₹126.94 crore), etc.

## Trend of Major Taxes in proportion to GSDP#



### 2.3.1 State's own Tax and State's share of Union Taxes

Tax Revenue of the State Government comes from two sources viz. State's own tax collections and devolution of Union taxes.

| Year    | Tax Revenue<br>(Including Central Share and States' own Revenue)<br>(₹ in crore) | State share of Union Taxes/Duties<br>(₹ in crore) | State's Own tax Revenue     |                     |
|---------|--|---|-----------------------------|---------------------|
|         |  |   | Tax Revenue<br>(₹ in crore) | Percentage to GSDP# |
| 2015-16 | 4,598  | 3,266   | 1,332                       | 3.9                 |
| 2016-17 | 5,331  | 3,909   | 1,422                       | 3.9                 |
| 2017-18 | 5,745  | 4,322   | 1,423                       | 3.6                 |
| 2018-19 | 6,655  | 4,889   | 1,766                       | 3.5                 |
| 2019-20 | 6,314  | 4,212   | 2,102                       | 3.8                 |

# GSDP figure of 2019-20 is ₹55,358 crore as per Ministry of Statistics and Programme Implementation press release dated 29-05-2020.

Following table depicts the comparative position about tax revenue received from the two sources over a period of five years:

(₹ in crore)

| Description  | 2015-16      | 2016-17      | 2017-18      | 2018-19      | 2019-20      |
|--|--------------|--------------|--------------|--------------|--------------|
| State's own Tax collection                         | 1,132        | 1,422        | 1,423        | 1,766        | 2,102        |
| Devolution of Union Taxes                          | 3,206        | 3,909        | 4,322        | 4,889        | 4,212        |
| <b>Total Tax Revenue</b>                           | <b>4,598</b> | <b>5,331</b> | <b>5,745</b> | <b>6,655</b> | <b>6,314</b> |
| Percentage of State's own tax to total tax revenue | 25           | 27           | 25           | 27           | 33           |

The proportion of State's own tax collection in overall tax revenue has increased from 25 Per cent to 33 Per cent during the period from 2015-16 to 2019-20.

### 2.3.2 Trend in State's Own Tax collection over the past five year

(₹ in crore)

| Description                        | 2015-16         | 2016-17         | 2017-18      | 2018-19      | 2019-20      |
|------------------------------------|-----------------|-----------------|--------------|--------------|--------------|
| 1. State Goods and Services Tax    | NA <sup>#</sup> | NA <sup>#</sup> | 480          | 977          | 1,027        |
| 2. Taxes on Sales, Trade etc.      | 1058            | 1113            | 612          | 362          | 436          |
| 3. State Excise                    | 144             | 163             | 187          | 214          | 232          |
| 4 Taxes on Vehicles                | 38              | 44              | 54           | 83           | 97           |
| 5. Stamp and Registration fees     | 42              | 42              | 40           | 51           | 62           |
| 6. Taxes and Duties on electricity | 2               | 2               | 1            | 0*           | 31           |
| 7. Land Revenue                    | 6               | 13              | 4            | 5            | 13           |
| 8. Other Taxes                     | 42              | 45              | 45           | 74           | 204          |
| <b>Total State's own Taxes</b>     | <b>1,332</b>    | <b>1,422</b>    | <b>1,423</b> | <b>1,766</b> | <b>2,102</b> |

# Not applicable.

\* Amount is negligible (₹ 0.01 crore) hence shown as 0.

## 2.4 Cost of Tax Collection

(₹ in crore)

| Taxes   | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|---|---------|---------|---------|---------|---------|
| <b>1. Taxes on Sales, Trade etc.</b>              |         |         |         |         |         |
| Revenue collection                                | 40      | 42      | 42      | 977     | 1037    |
| Expenditure on collection                         | 0.16    | 0.00    | 0.02    | ...     | ...     |
| Cost of tax collection                            | 0.40%   | 0.00%   | 0.05%   | ...     | ...     |
| <b>2. State Excise</b>                            |         |         |         |         |         |
| Revenue collection                                | 144     | 163     | 187     | 214     | 232     |
| Expenditure on collection                         | 2.60    | 5.21    | 8.37    | 8.68    | 9.19    |
| Cost of tax collection                            | 1.80%   | 3.20%   | 4.48%   | 4.06%   | 3.96%   |
| <b>3. Taxes on Vehicles, Goods and Passengers</b> |         |         |         |         |         |
| Revenue collection                                | 36      | 38      | 44      | 83      | 97      |
| Expenditure on collection                         | 2.33    | 2.84    | 3.14    | 4.34    | 5.14    |
| Cost of tax collection                            | 6.47%   | 7.47%   | 7.14%   | 5.22%   | 5.30%   |
| <b>4. Stamp and Registration Fee</b>              |         |         |         |         |         |
| Revenue collection                                | 38      | 42      | 42      | 51      | 62      |
| Expenditure on collection                         | 2.68    | 1.38    | 1.60    | 2.59    | 1.69    |
| Cost of tax collection                            | 7.05%   | 3.29%   | 3.81%   | 5.08%   | 2.73%   |
| <b>5. Sales Tax/VAT</b>                           |         |         |         |         |         |
| Revenue collection                                | 910     | 1058    | 1113    | 362     | 436     |
| Expenditure on collection                         | 11.42   | 12.63   | 17.39   | 16.45   | 18.71   |
| Cost of tax collection                            | 1.25%   | 1.29%   | 1.56%   | 4.54%   | 4.29%   |

The expenditure on collection of Taxes on Vehicles, Goods and passengers was high as compared to the cost of collection of other taxes.

## 2.5 Trend in State's Share of Union Taxes over the past five

(₹ in crore)

| Description   | 2015-16         | 2016-17         | 2017-18 | 2018-19 | 2019-20 |
|---|-----------------|-----------------|---------|---------|---------|
| Central Goods and Services Tax (CGST)                 | NA <sup>#</sup> | NA <sup>#</sup> | 62      | 1,207   | 1,195   |
| Integrated Goods and Services Tax (IGST)              | NA <sup>#</sup> | NA <sup>#</sup> | 437     | 96      | ...     |
| Corporation Tax                                       | 1032            | 1255            | 1,324   | 1,700   | 1,436   |
| Taxes on Income other than Corporation Tax            | 721             | 872             | 1,118   | 1,252   | 1,125   |
| Other Taxes on Income and Expenditure                 | 0*              | ...             | ...     | 9       | ...     |
| Taxes on Wealth                                       | 0*              | 3               | 0*      | 1       | 0       |
| Customs   | 522             | 540             | 436     | 347     | 267     |
| Union Excise Duties                                   | 431             | 616             | 456     | 230     | 186     |
| Service Tax   | 558             | 623             | 489     | 45      | ...     |
| Other Taxes and Duties on Commodities and Services    | 2               | 0*              | 0*      | 2       | 0*      |
| <i>State's share of Union Taxes/Duties</i>            | 3,266           | 3,909           | 4,322   | 4,889   | 4,212   |
| <i>Total Tax Revenue</i>                              | 4,598           | 5,331           | 5,745   | 6,655   | 6,314   |
| <i>Percentage of Union Taxes to Total Tax Revenue</i> | 71              | 73              | 75      | 73      | 67      |

\* Amount negligible.

<sup>#</sup> Not Applicable since the GST introduced w.e.f. 01-07-2017.

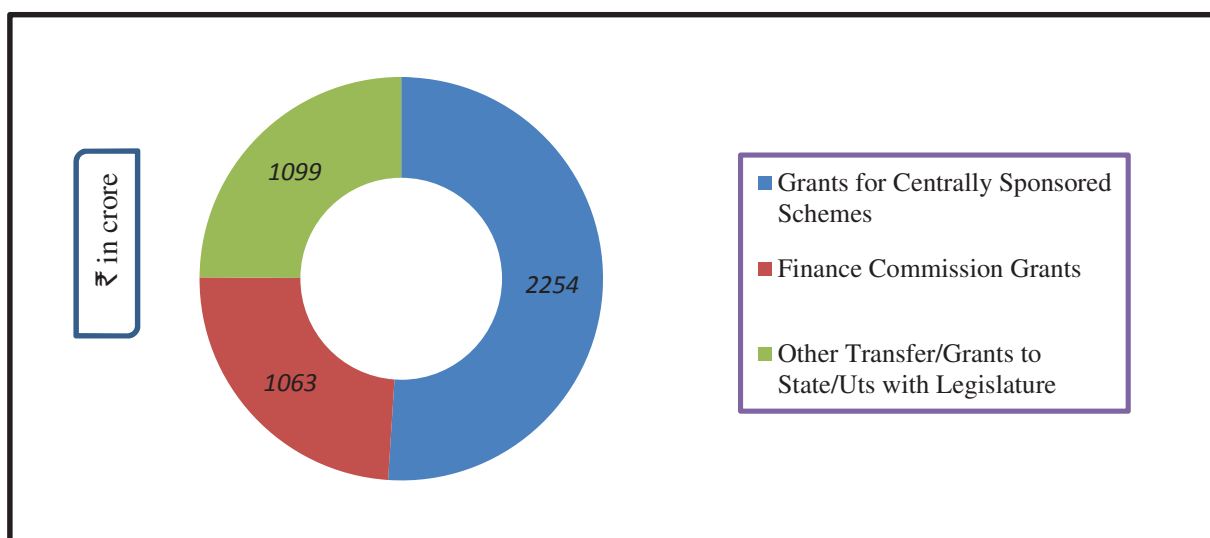
Government of Tripura received ranging between 71 *per cent* to 67 *per cent* share of total Tax Revenue from the net proceeds of all shareable Union taxes during the period 2015-16 to 2019-20.

## 2.6 Grants-in-aid

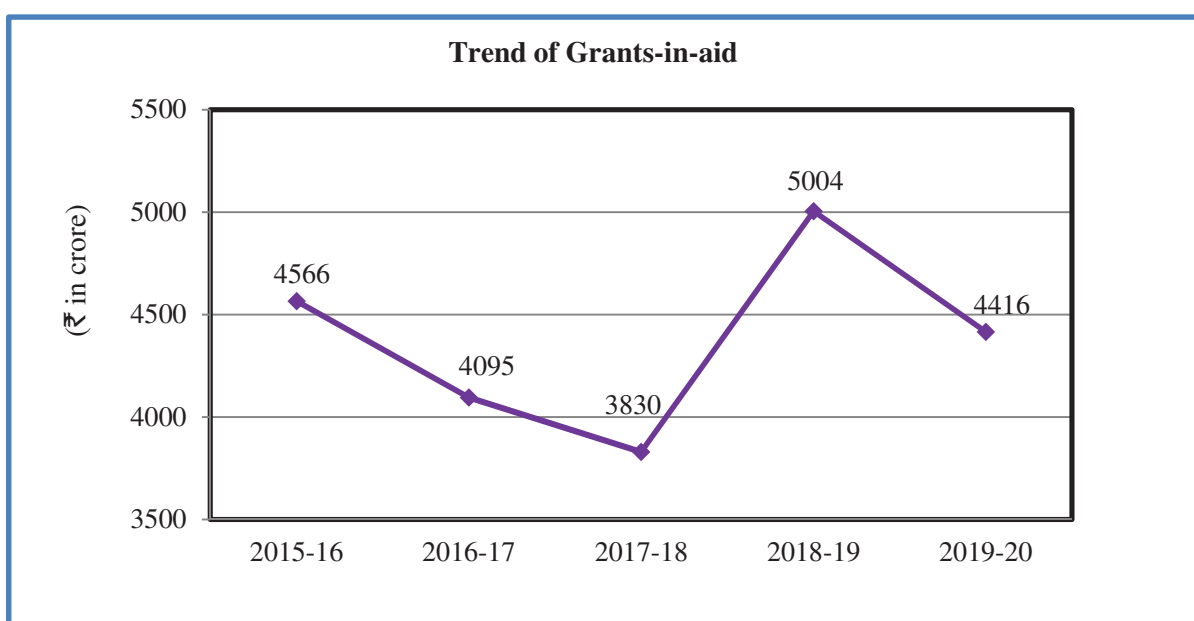
Grants-in-aid represent assistance from the Government of India, and comprise, grant for State Schemes, Central Schemes and Centrally Sponsored Schemes approved by the Planning Commission and State Grants recommended by the Finance Commission. Total receipts during 2019-20 under Grants -in-aid were ₹ 4,416 as shown below:

### Grants-in-aid

(₹ in crore)



### Trend of Grants-in-aid



## 2.7 Public Debt

### Trend of Public Debt over the past five years

(₹ in crore)

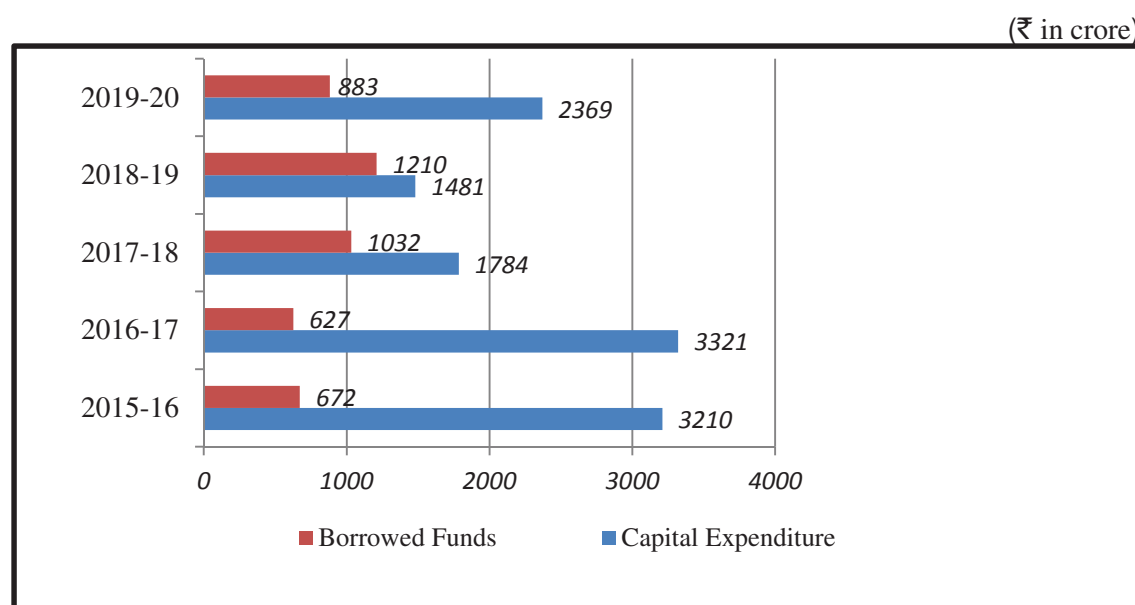
| Description   | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|---------------|---------|---------|---------|---------|---------|
| Internal Debt | 698     | 655     | 1,063   | 1,229   | 2,401   |
| Central Loans | (-)26   | (-)28   | (-)31   | (-)19   | (-)32   |
| Total         | 672     | 627     | 1,032   | 1,210   | 2,369   |

During the year 2019-20, six loans totaling ₹2,928 crore were raised from the open market at interest rates varying from 6.98 *per cent* to 7.50 *per cent* and the same are redeemable during the period between 2029-30. In addition, the State Government raised loan of ₹153.05 crore from the financial institutions and ₹176.66 crore as Ways and Means Advances (Special Drawing facility) from Reserve Bank of India. Thus the total Internal Debt raised by the Government during the year 2019-20 aggregated to ₹3,258 crore and repaid ₹ 889 crore during the year.

### Net Borrowed funds vis-a-vis Capital Expenditure

(₹ in crore)

| Description         | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|---------------------|---------|---------|---------|---------|---------|
| Capital Expenditure | 3210    | 3321    | 1784    | 1481    | 2369    |
| Borrowed Funds      | 672     | 627     | 1032    | 1210    | 883     |



## Chapter III Expenditure

### 3.1 Introduction

Expenditure is classified as Revenue Expenditure and Capital Expenditure. Revenue expenditure is used to meet the day-to-day running of the organization. Capital expenditure is used to create permanent assets, or to enhance the utility of such assets, or to reduce permanent liabilities.

In Government accounts, the expenditure is classified at top level into three sectors: General Services, Social Services and Economic Services. The significant areas of expenditure covered under these sectors are mentioned in the table given below:

#### GENERAL SERVICES

Includes Justice, Police, Jail, PWD, Interest and Pension etc.

Includes Education, Health & Family Welfare, Water Supply and Welfare of SC-ST etc.

#### SOCIAL SERVICES

#### ECONOMIC SERVICES

Includes Agriculture, Rural Development, Irrigation, Cooperation, Energy, Industries and Transport etc.

### 3.2 Revenue Expenditure

The shortfall of revenue expenditure against budget estimates as per Appropriation Accounts during the past five years is given on next page:

(₹ in crore)

| Year   | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|--|---------|---------|---------|---------|---------|
| Budget Estimates                             | 8546    | 10004   | 11751   | 13109   | 14061   |
| Actual                                       | 7868    | 8855    | 10357   | 11889   | 13377   |
| Gap  | 678     | 1149    | 1394    | 1220    | 684     |
| Percentage of variation of Actual against BE | 8       | 11      | 12      | 9       | 5       |

(Source: Appropriation Accounts of respective years)

In terms of the FRBM Act and there is a revenue Deficit of ₹2,375 crore during the year. There was a shortfall (by 5 *per cent*) of revenue expenditure against budget estimates in 2019-20, the State Government faced with the problem of generating revenue surplus.

Around 69 *per cent* of the revenue expenditure of ₹13,377 crore and 65 *per cent* of the total expenditure of ₹14,264 crore during 2019-20 was incurred on committed expenses viz. on Salaries and Wages (₹5,663 crore) Interest payment (₹ 1,125 crore) and Pensions (₹2,371 crore) and subsidies (₹57 crore).

The position of committed and uncommitted revenue expenditure over the last five years is given below:

(₹ in crore)

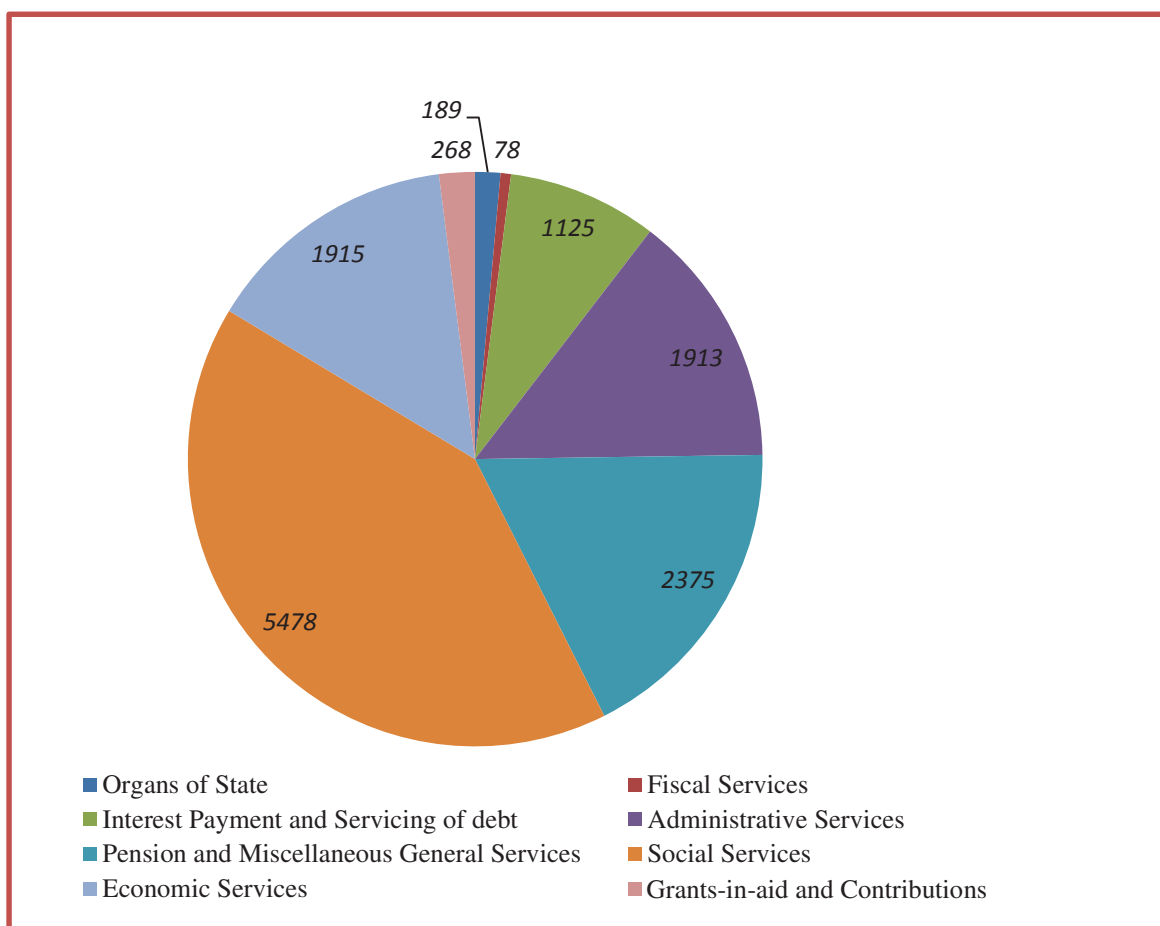
| Component  | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|--|---------|---------|---------|---------|---------|
| Total revenue expenditure  | 7,868   | 8,855   | 10,357  | 11,889  | 13,377  |
| Committed revenue expenditure #  | 1,383   | 5,915   | 7,470   | 8,589   | 9,216   |
| Percentage of committed revenue expenditure to total revenue expenditure | 68      | 67      | 74      | 72      | 69      |
| Uncommitted revenue expenditure  | 2,485   | 2,940   | 2,887   | 3,300   | 4,161   |

# Committed revenue expenditure includes expenditure on Salaries &amp; Wages, Interest Payments, Pensions and Subsidies.

It may be seen that the uncommitted revenue expenditure available for implementation of various schemes has increased by 67% from ₹2,485 crore to ₹4,161 crore during the year 2015-16 to 2019-20. The total revenue expenditure increased by 70 *per cent* from ₹7,868 crore in 2015-16 to ₹ 13,377 crore in 2019-20 and committed revenue expenditure increased by 566 *per cent* from ₹1,383 in 2015-16 to ₹9,216 crore in 2019-20.

### 3.2.1 Sectoral distribution of Revenue Expenditure (2019-20)

|  | Component                                   | Amount<br>(₹ in crore) | Percentage<br>of Total<br>Expenditure |
|--|---|------------------------|---------------------------------------|
| A.   | Organs of State                             | 189                    | 1                                     |
| B.   | Fiscal Services                             | 78                     | 1                                     |
| C.   | Interest Payments and Servicing of debt     | 1,125                  | 9                                     |
| D.   | Administrative Services                     | 1,913                  | 14                                    |
| E.   | Pensions and Miscellaneous General Services | 2,375                  | 18                                    |
| F.   | Social Services                             | 5,478                  | 41                                    |
| G.   | Economic Services                           | 1,915                  | 14                                    |
| H.   | Grants-in-aid and Contributions             | 268                    | 2                                     |
| <b>Total Expenditure (Revenue Account)</b> |   | <b>13,377</b>          | <b>100</b>                            |



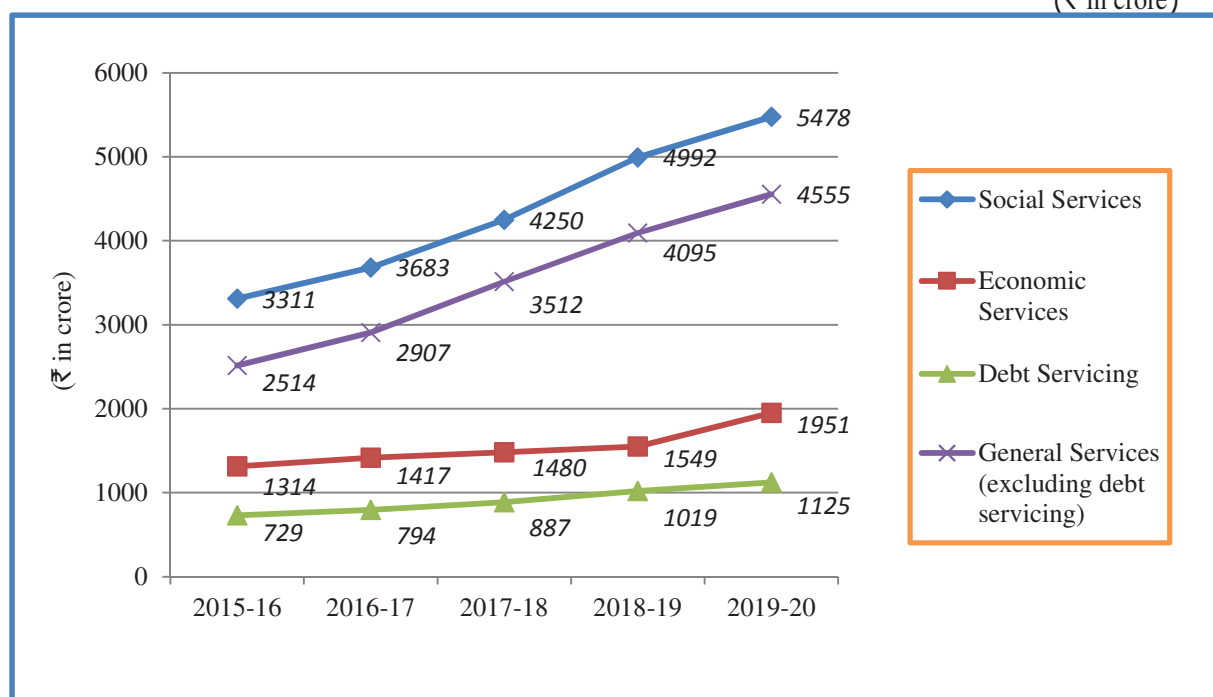
### 3.2.2 Major components of Revenue Expenditure between 2015-16 and 2019-20

(₹ in crore)

| Components   | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|--|---------|---------|---------|---------|---------|
| Social Services  | 3,311   | 3,683   | 4,250   | 4,992   | 5,478   |
| Economic Services  | 1,314   | 1,417   | 1,480   | 1,549   | 1,951   |
| Debt Servicing   | 729     | 794     | 887     | 1,019   | 1,125   |
| General Services<br>(excluding expenditure<br>on debt servicing) | 2,514   | 2,907   | 3,512   | 4,095   | 4,555   |

### Trend of Major Components of Revenue Expenditure

(₹ in crore)



### 3.3 Capital Expenditure

Capital expenditure is essential if the growth process is to be sustained. Capital Expenditure during 2019-20 amounting for ₹883 crore were less than Budget Estimates by ₹2,586 crore. The growth in capital expenditure declined from 80 *per cent* as compared to Budget Estimate during the year 2015-16 to 25 *per cent* during the year 2019-20. This can be seen from the table below:

(₹ in crore)

| Sl.No. | Components                           | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|--------|--------------------------------------|---------|---------|---------|---------|---------|
| 1      | Budget (B.E.)                        | 3,993   | 4,937   | 4,206   | 3,278   | 3,469   |
| 2      | Actual Expenditure #                 | 3,210   | 3,321   | 1,777   | 1,481   | 883     |
| 3      | Percentage of Actual Exp. to B.E.    | 80      | 67      | 42      | 45      | 25      |
| 4      | Yearly growth in Capital Expenditure | 13%     | 3%      | (-)46%  | (-)17%  | (-)40%  |
| 5      | GSDP                                 | 33,496  | 36,880  | 39,670  | 50,545  | 55,358  |
| 6      | Yearly growth in GSDP                | 16%     | 16%     | 8%      | 27%     | 10%     |

# Does not include expenditure on Loans and Advances

### 3.3.1 Sectoral distribution of Capital Expenditure

During 2019-20, the Government spent ₹519 crore on Major Work. The Government also invested ₹69 crore in various Corporation/Companies/Societies etc. An amount of ₹889 crore was incurred towards repayment of borrowings.

### 3.3.2 Sectoral distribution of Capital Expenditure over the past five years

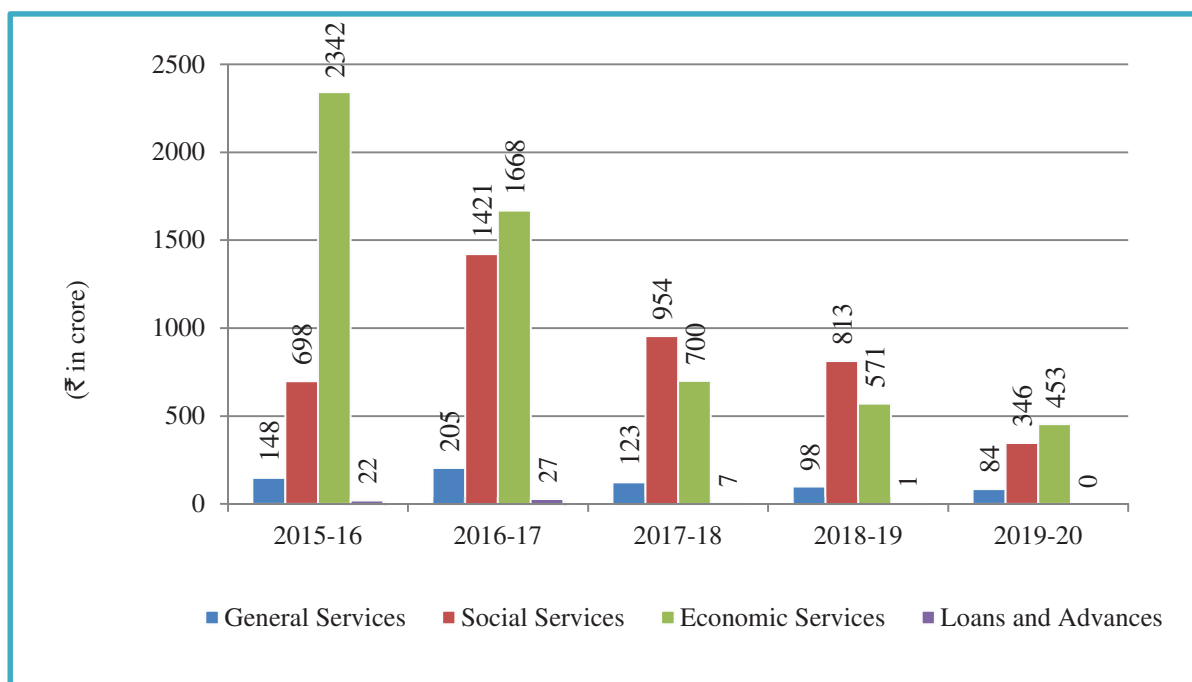
(₹ in crore)

| Sector             | 2015-16       | 2016-17       | 2017-18      | 2018-19      | 2019-20     |
|--------------------|---------------|---------------|--------------|--------------|-------------|
| General Services   | 148<br>(5)    | 205<br>(6)    | 123<br>(7)   | 98<br>(7)    | 84<br>(10)  |
| Social Services    | 698<br>(22)   | 1421<br>(43)  | 954<br>(54)  | 813<br>(55)  | 346<br>(39) |
| Economic Services  | 2,342<br>(73) | 1,668<br>(50) | 700<br>(39)  | 571<br>(34)  | 453<br>(51) |
| Loans and Advances | 22<br>(1)     | 27<br>(1)     | 7<br>(0)*    | 1<br>(0)*    | 0<br>(0)*   |
| <b>Total</b>       | <b>3,210</b>  | <b>3,321</b>  | <b>1,784</b> | <b>1,482</b> | <b>883</b>  |

Note: Figures in parentheses represent percentage to total capital expenditure.

\* The figure is negligible thus shown as 0.

## Trend of Sectoral Distribution of Capital Expenditure



### 3.3.3 Sectoral distribution of Capital and Revenue Expenditure

The comparative sectoral distribution of capital and revenue expenditure over the past five years is illustrated below:

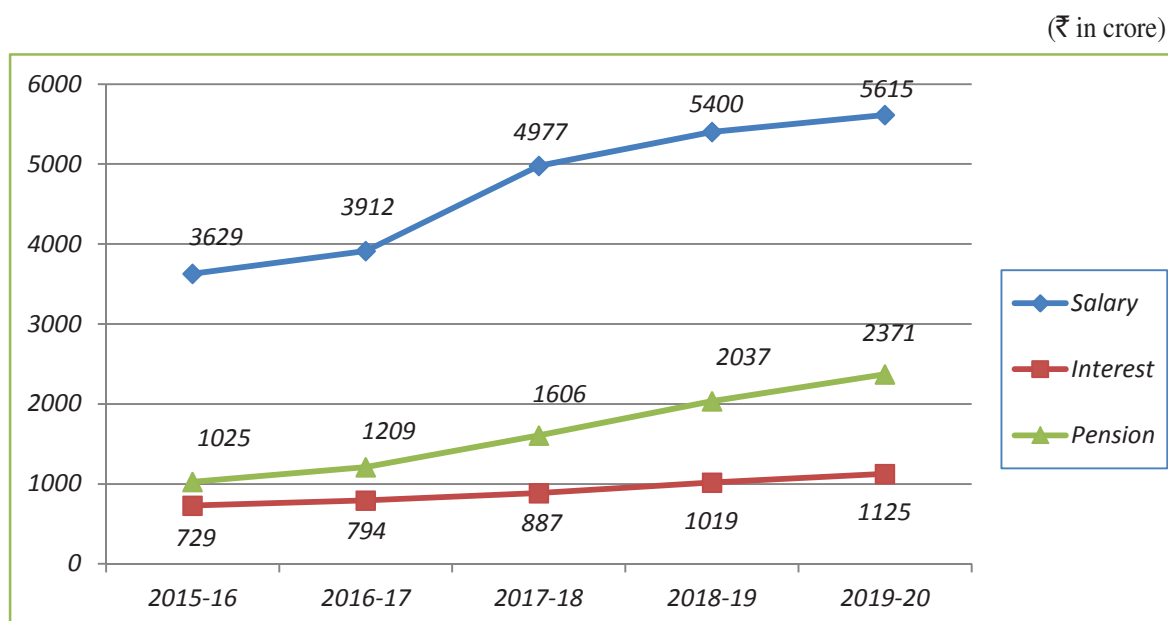
(₹ in crore)

| Sl.No. | Sector                         |         | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|--------|--------------------------------|---------|---------|---------|---------|---------|---------|
| (A)    | General Services               | Capital | 148     | 205     | 123     | 98      | 84      |
|        |                                | Revenue | 3,045   | 3,503   | 4,399   | 5,114   | 5,680   |
| (B)    | Social Services                | Capital | 698     | 1,421   | 954     | 813     | 346     |
|        |                                | Revenue | 3,311   | 3,683   | 4,250   | 4,992   | 5,478   |
| (C)    | Economic Service               | Capital | 2,342   | 1,668   | 700     | 571     | 453     |
|        |                                | Revenue | 1,314   | 1,471   | 1,480   | 1,549   | 1,951   |
| (D)    | Grants-in-aid and Contribution | Capital | 40      | 40      | 18      | ...     | ...     |
|        |                                | Revenue | 1,173   | 1,466   | 1,474   | 1,740   | 2,351   |

### 3.4 Committed Expenditure

Expenditure on salaries, pensions and interest payments showed increase in 2018-19 over the previous year.

#### Trend of Committed Expenditure



The trend of committed expenditure in comparison to revenue expenditure and revenue receipts over the past five years is depicted below:

(₹ in crore)

| Component  | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|--|---------|---------|---------|---------|---------|
| Committed Expenditure                                      | 5,549   | 6,048   | 7,470   | 8,456   | 9,111   |
| Revenue Expenditure  | 9,427   | 9,645   | 10,357  | 11,889  | 13,377  |
| Revenue Receipts   | 7,868   | 8,855   | 10,068  | 12,031  | 11,002  |
| Percentage of committed expenditure to Revenue Receipts    | 71      | 68      | 76      | 70      | 83      |
| Percentage of committed expenditure to Revenue Expenditure | 59      | 63      | 74      | 71      | 68      |

The committed expenditure increased by 64 *per cent* from 2015-16 to 2019-20 while revenue expenditure registered the growth of 42 *per cent* during the same period, leaving the Government with higher flexibility in development spending.

## Chapter IV

# Appropriation Accounts

### 4.1 Summary of Appropriation Accounts for 2019-20

(₹ in crore)

| Sl. No. | Nature of Expenditure              | Original Grant  | Supplementary grant | Surrender (by way of Re-appropriation) | Total Budget    | Actual expenditure (Net) | Savings(-) Excess(+) |
|---------|------------------------------------|-----------------|---------------------|--|-----------------|--------------------------|----------------------|
| 1.      | <b>Revenue</b><br>Voted<br>Charged | 13,191<br>1,021 | 2,172<br>155        | Nil<br>Nil                             | 15,363<br>1,176 | 12,442<br>1,155          | (-) 2,921<br>(-) 21  |
| 2.      | <b>Capital</b><br>Voted<br>Charged | 2,897<br>Nil    | 169<br>Nil          | Nil<br>Nil                             | 3,066<br>Nil    | 962<br>Nil               | (-) 2,104<br>Nil     |
| 3.      | <b>Public Debt</b><br>Charged      | 636             | 251                 | Nil                                    | 887             | 889                      | (+) 2                |
| 4.      | <b>Loans and Advances</b><br>Voted | 2               | Nil                 | Nil                                    | 2               | Nil                      | (-) 2                |
|         | <b>Total</b><br>Voted<br>Charged   | 16,090<br>1,657 | 2,341<br>406        | Nil<br>Nil                             | 18,431<br>2,063 | 13,424<br>2,044          | (-) 5,027<br>(-) 19  |

### 4.2 Trend of Savings/Excess during the past five years

(₹ in crore)

| Savings (-) Excess (+) |           |           |             |                 |           |
|------------------------|-----------|-----------|-------------|-----------------|-----------|
| Year                   | Revenue   | Capital   | Public Debt | Loan & Advances | Total     |
| 2015-16                | (-) 2,023 | (-) 2,791 | (-) 76      | Nil             | (-) 4,890 |
| 2016-17                | (-) 2,667 | (-) 2,277 | (-) 104     | (-) 1           | (-) 5,049 |
| 2017-18                | (-) 2,200 | (-) 2,186 | (-) 465     | (-) 7           | (-) 4,858 |
| 2018-19                | (-) 2,118 | (-) 1,879 | (-) 25      | (-) 5           | (-) 4,027 |
| 2019-20                | (-) 2,942 | (-) 2,104 | (-) 2       | (-) 2           | (-) 5,046 |

### 4.3 Significant savings

Substantial savings under a grant indicates either non-implementation or slow implementation of certain schemes/programmes.

Some grants with persistent and significant net savings for the last five years are given below:

(₹ in crore)

| Grant No. | Nomenclature                           | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|-----------|--|---------|---------|---------|---------|---------|
| 5         | Law Department                         | 56      | 55      | 28      | 43      | 51      |
| 6         | Revenue Department                     | 21      | 21      | 28      | 52      | 15      |
| 13        | Public Works (R&B) Department          | 14      | 15      | 29      | 21      | 42      |
| 15        | Public Works (WR) Department           | 52      | 40      | 45      | 42      | 98      |
| 19        | Tribal Welfare Department              | 41      | 39      | 49      | 41      | 66      |
| 20        | Welfare of Scheduled Castes Department | 47      | 38      | 50      | 82      | 66      |
| 27        | Agriculture Department                 | 45      | 26      | 29      | 24      | 232     |
| 34        | Planning and Co-operation Department   | 98      | 89      | 97      | 24      | 10      |

The persistent huge savings under Law Department, Revenue Department, Public Works (R&B) Department, Public Works (WR) Department, Tribal Welfare Department, Welfare of Scheduled Castes Department, Agriculture Department and Planning and Co-operation Department is on account of schemes which though approved by the legislature have been given lesser priority during implementation. This can be attributed either to increase budget estimation or the Government's desire to keep its fiscal deficit below ceiling.

During 2019-20 Supplementary grants totaling ₹2,747 crore (17.78 *per cent* of total expenditure) proved to be unnecessary in some cases. A few instances where there were savings at the end of the year even against original allocation are given below:

(₹ in crore)

| Grant No. | Nomenclature                           | Section       | Original | Supplementary | Actual Expenditure |
|-----------|--|---------------|----------|---------------|--------------------|
| 4         | Election Department                    | Revenue Voted | 85       | 6             | 69                 |
| 5         | Law Department                         | Revenue Voted | 103      | 1             | 72                 |
|           |  | Capital Voted | 22       | 14            | 17                 |
| 6         | Revenue Department                     | Revenue Voted | 33       | 16            | 8                  |
| 11        | Welfare of Scheduled Castes Department | Capital Voted | 21       | 2             | 16                 |
| 12        | Co-operation Department                | Capital Voted | 2        | 1             | 2                  |
| 13        | Public Works (R&B) Department          | Capital Voted | 518      | 1             | 216                |

A few instances where there was excess expenditure at the end of the year even after original/ supplementary allocations were made are given below:

(₹ in crore)

| Grant No. | Nomenclature   | Section         | Original | Supplementary | Actual Expenditure |
|-----------|--|-----------------|----------|---------------|--------------------|
| 43        | 6003-Internal Debt of the State Government<br>105-Loans from the National Bank for Agricultural and Rural Development<br>58-Debt Services      | Capital Charged | 119.04   | 70.44         | 195.15             |
|           | 6004-Loans and Advances from the Central Government<br>02-Loans for State/Union Territory Plan Schemes<br>101-Block Loans<br>58- Debt Services | Capital Charged | 5.63     | 0.52          | 7.72               |
| 48        | 2014-Administration of Justice<br>102- High Courts<br>01- Emoluments and Allowances  | Revenue Voted   | 0.6      | 0.2           | 20.59              |
|           | 2014-Administration of Justice<br>102- High Courts<br>05-Establishment   | Revenue Voted   | 0.23     | 0.87          | 2.62               |
| 58        | 2053-District Administration<br>800-Other expenditure<br>09-Security Related Expenditure   | Revenue Voted   | 0.10     | 1.12          | 4.96               |

Some instances of expenditure where funds were allocated directly by-passing the legislature i.e. through re-appropriation instead of Original/Supplementary budget are given below:

(₹ in crore)

| Grant No. | Nomenclature  | Section | Original | Supplementary | Re-Appropriation | Actuals Expenditure |
|-----------|---|---------|----------|---------------|------------------|---------------------|
| 4         | 2015-Elections<br>05-Charges for conduct of election to Parliament<br>98-Administration   | Revenue | ...      | ...           | 15.00            | 9.79                |
| 13        | 4059-Capital outlay on Public Works<br>60-Other Buildings<br>051-Construction<br>54-National Bank for Agriculture and Rural Development (NABARD)              | Revenue | ...      | ...           | 13,00.00         | 11,93.67            |
|           | 796-Tribal Area Sub-plan<br>54-National Bank for Agriculture and Rural Development (NABARD)   | Revenue | ...      | ...           | 7,75.00          | 6,43.23             |
| 16        | 2230-Labour, Employment and Skill Development<br>01- Labour<br>789-Special Component Plan for Scheduled Castes<br>91- Central Assistance to State Plan (CASP) | Revenue | ...      | ...           | 1,21.79          | ...                 |
|           | 796-Tribal Area Sub-plan<br>91- Central Assistance to State Plan (CASP)   | Revenue | ...      | ...           | 2,22.09          | ...                 |

(₹ in crore)

| Grant No. | Nomenclature   | Section | Original | Supplementary | Re-Appropriation | Actual Expenditure |
|-----------|--|---------|----------|---------------|------------------|--------------------|
| 24        | 2406-Forestry and Wild Life<br>01-Forestry<br>102-Social and Farm Forestry<br>70-State Share   | Revenue | ...      | ...           | 35.25            | 35.25              |
|           | 796-Tribal Area Sub-plan<br>70-State Share   | Revenue | ...      | ...           | 21.02            | 21.01              |
| 39        | 4202-Capital Outlay on Educatic<br>Sports Art and Culture<br>04- Art and Culture<br>105-Public Librarties<br>91- Central Assistance to<br>State Plan<br>(CASP) | Capital | ...      | ...           | 12.00            | 12.00              |
|           | 796-Tribal Area Sub-plan<br>91- Central Assistance to State<br>Plan<br>(CASP)  | Capital | ...      | ...           | 7.16             | 1.90               |
| 43        | 2071- Pension and other Retirem<br>Benefit<br>01- Civil<br>l 06- Pensionery Charges in res<br>of High Court Judges<br>02- Pension                              | Revenue | ...      | ...           | 12.00            | 23.00              |

(₹ in crore)

| Grant No. | Nomenclature   | Section | Original | Supplementary | Re-Appropriation | Actual Expenditure |
|-----------|--|---------|----------|---------------|------------------|--------------------|
| 45        | 2039- State Excise<br>001-Direction and Administration<br>98- Administration   | Revenue | ...      | ...           | 70.63            | 70.63              |
|           | 2040 -Tax and Sales, Trade etc.<br>101- Collection Charges<br>98- Administration   | Revenue | ...      | ...           | 87.00            | 87.00              |
| 59        | 3452-Tourism<br>01-Tourism Infrastructure<br>789- Special Component Plan for Scheduled Castes<br>21- Tourism and Publicity | Revenue | ...      | ...           | 3.50             | 3.50               |
| 62        | 2202-General Education<br>02-Elementary Education<br>001-Direction and Administration<br>41-Administration                 | Revenue | ...      | ...           | 1.81             | 1.79               |

## Chapter V

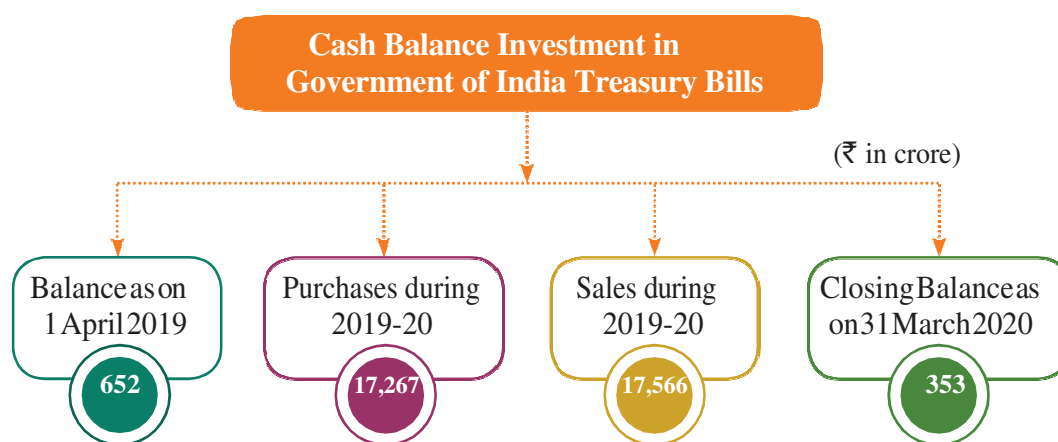
### Assets and Liabilities

#### 5.1 Assets

The existing forms of accounts do not clearly depict valuation of Government assets like land, building etc., except the year of acquisition/ purchase. Similarly while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the liabilities to future generations except to the limited extent shown by the rate of interest and period of existing loans.

Total investment as share capital in non-financial Public Sector Undertakings (PSUs) stood at ₹1,679 crore at the end of the year of 2019-20. However, dividends received during the year were ₹7.94 crore (i.e. 0.47 *per cent*) on total investment (₹1,679 crore). At the end of the year 2019-20, investments increased by ₹116 crore.

Cash Balance with RBI which stood at ₹(-) 15.15 crore on 1 April 2019 increased by ₹355.00 crore and stood at ₹ 339.85 crore at the end of March 2020. In addition, Government had maintained minimum balance of ₹0.29 crore throughout the year with the Reserve Bank of India. The position of investment during the year 2019-20 is depicted in the table given below:



## 5.2 Debt and Liabilities

Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund of the State within such limits, if any, as may be fixed by the State Legislature from time to time.

Details of the Public Debt and total liabilities of the State Government for the last five years are as under:

| Year    | Public Debt<br>(₹ in crore) | Per cent of<br>GSDP | Public<br>Account*<br>(₹ in crore) | Per cent of<br>GSDP | Total<br>Liabilities<br>(₹ in crore) | Per cent of<br>GSDP# |
|---------|-----------------------------|---------------------|------------------------------------|---------------------|--------------------------------------|----------------------|
| 2015-16 | 5,976                       | 18                  | 3,890                              | 12                  | 9,866**                              | 29                   |
| 2016-17 | 6,603                       | 18                  | 4,656                              | 13                  | 11,259                               | 31                   |
| 2017-18 | 7,636                       | 19                  | 5,267                              | 13                  | 12,903                               | 33                   |
| 2018-19 | 8,844                       | 19                  | 5,936                              | 13                  | 14,780                               | 33                   |
| 2019-20 | 11,212                      | 20                  | 6,634                              | 12                  | 17,846                               | 32                   |

**Note:** Figures are progressive balances to the end of the year.

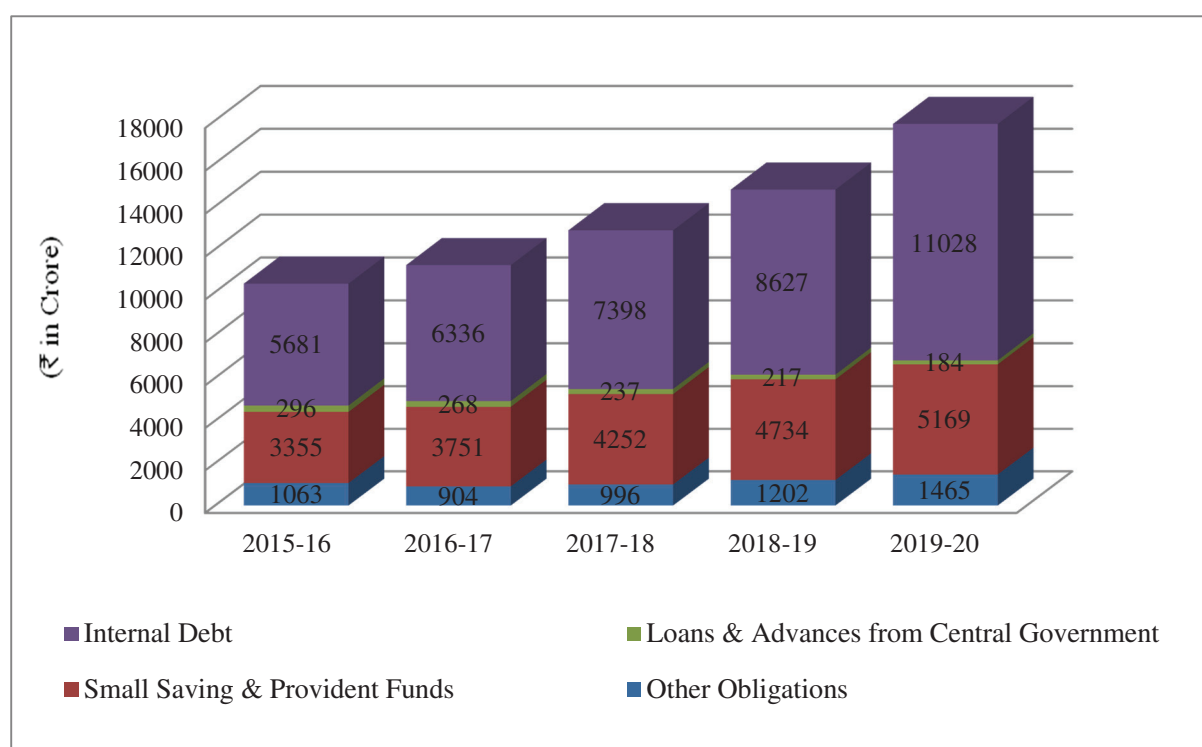
(\*) Excludes suspense and remittance balances.

(\*\*) Differs by ₹529 crore as gross amount was taken earlier into the account instead of net amount in respect of Reserve Fund not bearing interest.

(#) GSDP figure of 2019-20 is ₹55,358 crore as per Ministry of Statistics and Programme Implementation press release dated 29-05-2020.

Public Debt and other liabilities showed a net increase of ₹3,066 crore (20 per cent) in 2019-20 over the previous year.

### Trend in Government Liabilities



(\*) Interest & Non-interest bearing obligations such as deposits of Local Funds, other earmarked funds, etc.

### 5.3 Guarantees

In addition to directly raising loans, State Governments also guarantee loans raised by Government companies and corporation from the market and financial institution for implementation of various plan schemes and programmes. These guarantees are projected outside the State Budget. The State Government has adopted the IGAS-1 to maintain the accounts of Loans and Advances. The position of guarantees by the State Government for the re-payment of loans (payment of principal and interest thereon) raised by statutory corporation, government companies, corporations, cooperative societies etc., is given below:

(₹in crore)

| At the end of the year | Maximum Amount Guaranteed during the year (Principal only) | Amount of outstanding Guarantee at the end of the year |          |
|------------------------|--|--|----------|
|                        |  | Principal  | Interest |
| 2015-16                | 67   | 288*   | #        |
| 2016-17                | 64   | 313*   | #        |
| 2017-18                | 64   | 328*   | #        |
| 2018-19                | 602  | 524*   | #        |
| 2019-20                | 806  | 735*   | #        |

Note: Details are available at Statement No. 5 of Finance Accounts and these are based on information received from the Finance Department, Government of Tripura..

\* Inclusive of Principal and Interest.

# Information could not be supplied by the Finance Department, Government of Tripura.

## Chapter VI Other Items

### 6.1 Adverse Balances under Internal Debt

Borrowings of State Governments are governed by Article 293 of the Constitution of India. In addition to directly raising loans, the State Government also guarantees loans raised by government companies and corporations from the market and financial institutions for implementation of various schemes and programmes which are projected outside the State Budget. These loans are treated as receipts of the concerned Administrative Departments and do not appear in the books of the Government. However, the loan repayments appear in Government account, resulting in irreconcilable adverse balances and understatement of liabilities in Government accounts. As on 31 March 2020, no adverse balances are appearing in favour of Tripura State.

### 6.2 Loans and Advances given by the State Government

Total Loans and Advances made by the State Government at the end of 2019-20 was ₹197 crore. Out of this, loans and advances to government corporation/ companies, non-government institutions and local bodies amounted to ₹2.23 crore. Recovery of principal aggregating to ₹197 crore was in arrears at the end of 31 March 2020. The information relating to recovery of Principal and interest in arrear was not made available by the State Government. During 2019-20 only ₹0.73 crore was received towards repayment of loans and advances, out of which ₹0.23 crore relates to repayment of loans to government servants. Effective steps to recover the outstanding loans would help the Government to improve its fiscal position. The State Government has adopted the IGAS-3 to maintain the accounts of Loans and Advances.

### 6.3 Financial assistances to local bodies and others

Grants-in-aid given to local bodies, autonomous bodies etc. increased from ₹445 crore in 2015-16 to ₹2,639 crore in 2019-20. Grants to Zilla Parishads and Panchayat Raj Institutions, Municipal Corporations and Municipalities (₹410 crore) represent 16 *per cent* of total grants given during the year. The State Government has adopted the IGAS-2 to maintain the accounts of Loans and Advances.

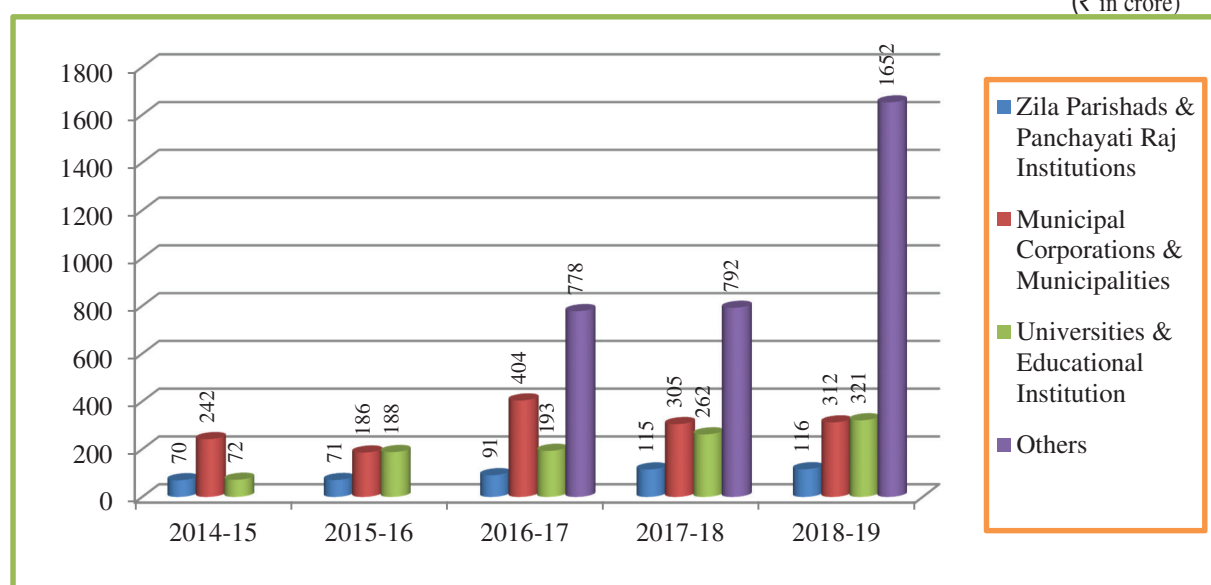
Details of Grants-in-aid Given for the past 5 years are as under:

(₹ in crore)

| Sl. No. | Name of Institutions                          | 2015-16    | 2016-17      | 2017-18      | 2018-19      | 2019-20      |
|---------|---|------------|--------------|--------------|--------------|--------------|
| 1       | Zilla Parishads & Panchayati Raj Institutions | 71         | 91           | 115          | 116          | 146          |
| 2       | Municipal Corporations & Municipalities       | 186        | 404          | 305          | 312          | 264          |
| 3       | Universities & Educational Institution        | 188        | 193          | 262          | 321          | 296          |
| 4       | Others  | Nil        | 778          | 792          | 1,652        | 1,933        |
|         | <b>Total</b>                                  | <b>445</b> | <b>1,466</b> | <b>1,474</b> | <b>2,401</b> | <b>2,639</b> |

### Grants-in-aid Given

(₹ in crore)



Details of Grants-in-aid Given for Creation of Assets for the past 5 years are as under:

(₹ in crore)

| Sl. No | Name of Institutions           | 2015-16    | 2016-17      | 2017-18    | 2018-19    | 2018-19    |
|--------|--------------------------------|------------|--------------|------------|------------|------------|
| 1      | Zilla Parishads                | Nil        | Nil          | Nil        | Nil        | Nil        |
| 2      | Municipalities                 | Nil        | Nil          | Nil        | Nil        | Nil        |
| 3      | Statutory Corporations         | Nil        | Nil          | Nil        | Nil        | Nil        |
| 4      | Autonomous Bodies              | Nil        | 176          | 2          | Nil        | Nil        |
| 5      | Others (Grants-in-aid Schools) | Nil        | 1,432        | 768        | 662        | 287        |
|        | <b>Total</b>                   | <b>Nil</b> | <b>1,608</b> | <b>770</b> | <b>662</b> | <b>286</b> |

## 6.4 Cash Balance and Investment of Cash Balance

(₹ in crore)

| Component   | As on<br>1 April 2019 | As on<br>31 March 2020 | Net increase(+)/<br>decrease (-) |
|---|-----------------------|------------------------|----------------------------------|
| Cash Balances   | (-)15.15              | 339.85                 | 355.00                           |
| Investment from cash balance<br>( GOI Treasury Bills)           | 652.00                | 353.00                 | (-)297.00                        |
| <b>Investment from earmarked fund balances</b>                  |                       |                        |                                  |
| (a) Sinking Fund  | 294.79                | 319.11                 | (+)24.32                         |
| (b) Guarantee Redemption Fund                                   | 4.49                  | 4.84                   | (+)0.35                          |
| Interest realized on cash balance<br>investment during the year | 37.86                 | 17.43                  | (-)20.43                         |

State Government had a positive closing cash balance as on 31 March 2020. Interest receipts on the investment of cash balance has decreased by 53.96 *per cent* from ₹37.86 crore in 2018-19 to ₹17.43 crore in 2019-20.

## 6.5 Reconciliation of Accounts

To exercise effective control of expenditure, to keep it within the budget grants and to ensure accuracy of their accounts, all Chief Controlling Officers (CCOs)/ Controlling Officers (COs) are required to reconcile the figures of Receipts and Expenditure of the Government with the figures accounted for by the office of the AG (A&E). Such reconciliation of receipts and expenditure figures under the Consolidated Fund has been completed by all CCOs/Cos.

## 6.6 Submission of Accounts by Accounts Rendering Units

The Finance Accounts 2019-20 present the transactions of the Government of Tripura for the period 1 April, 2019 to 31 March, 2020. The accounts of receipts and expenditure of the Government of Tripura have been compiled based on the initial accounts rendered by 9 District Treasuries, 1 e-Treasury, 53 Public Works Divisions, 39 Forest Divisions and Advices of the Reserve Bank of India. Rendition of monthly accounts by the Accounts Rendering Units of the State Government was not satisfactory, however, no accounts remained excluded at the end of the Financial Year.

## 6.7 Unadjusted Abstract Contingent Bills

When money is required in advance or when they are not able to calculate the exact amount required, Drawing and Disbursing Officer (DDOs) are permitted to draw money without supporting documents, through Abstract Contingent (AC) bills, by debiting service heads and the expenditure is reflected as an expense under the service head. These amounts are held under objection pending submission of Detailed Contingent (DC) bills to the AG (A&E), thin 60 days from the date of drawl of AC bills as per Rule 31(12) of the Delegation of Financial Power Rules, Tripura- 2019. Delayed submission or prolonged non-submission of DC bills may affect the completeness and correctness of accounts. The detail of AC bills, under objection, pending adjustment, as on 31 March 2020 is under:

| Year         | Opening Balance |                     | DC bills received during the year |                     | Pending DC Bills as on 31-03-2020 |                     |
|--------------|-----------------|---------------------|-----------------------------------|---------------------|-----------------------------------|---------------------|
|              | No. of Bills    | Amount (₹ in crore) | No. of Bills                      | Amount (₹ in crore) | No. of Bills                      | Amount (₹ in crore) |
| Upto2017-18  | 2728            | 66.06               | 1198                              | 22.12               | 1530                              | 43.94               |
| 2018-19      | 202             | 22.49               | 81                                | 4.81                | 121                               | 17.64               |
| 2019-20      | 984             | 16.99               | 444                               | 8.71                | 540                               | 8.28                |
| <b>Total</b> | <b>3914</b>     | <b>105.54</b>       | <b>1723</b>                       | <b>35.64</b>        | <b>2191</b>                       | <b>69.90</b>        |

68.04 per cent of DC bills were awaited from four departments viz. Revenue Department (537 DC bills amounting to ₹4.75 crore), Tribal Welfare Development (395 DC bills amounting to ₹5.92 crore), Welfare of Schedule Castes Department (394 DC bills amounting to ₹4.87 crore) and Relief and Rehabilitation Department (165 DC bills amounting to ₹46.15 crore).

## 6.8 Status of Suspense and Remittances Balances

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out aggregating the outstanding debit and credit balances separately under various heads. Significant suspense items shown as gross debit and credit balances under Major Head-8658-Suspense Account and 8782-Remittances for the last five years, are as under:

(₹ in crore)

| Minor Head  | 2015-16           |       | 2016-17           |       | 2017-18           |       | 2018-19           |       | 2019-20           |       |
|---|-------------------|-------|-------------------|-------|-------------------|-------|-------------------|-------|-------------------|-------|
|   | Dr.               | Cr.   | Dr.               | Cr.   | Dr.               | Cr.   | Dr.               | Cr.   | Dr.               | Cr.   |
| <b>(a) 8658-Suspense Accounts</b>                 |                   |       |                   |       |                   |       |                   |       |                   |       |
| 101-PayandAccounts Office Suspense                | 11.74             | 0.01  | 21.71             | 0.01  | 27.82             | 0.02  | 36.86             | 0.37  | 27.28             | 0.59  |
| <b>Net</b>  | <b>11.73 Dr.</b>  |       | <b>21.70 Dr.</b>  |       | <b>27.80 Dr.</b>  |       | <b>36.49 Dr.</b>  |       | <b>26.69 Dr.</b>  |       |
| 102-Suspense Account (Civil)                      | 4.32              | 0.05  | 0.37              | 0.05  | 3.47              | 2.23  | 330.75            | 0.09  | 0.33              | Nil   |
| <b>Net</b>  | <b>4.27 Dr.</b>   |       | <b>0.32 Dr.</b>   |       | <b>1.14 Dr.</b>   |       | <b>330.66 Dr.</b> |       | <b>0.33 Dr.</b>   |       |
| 107-Cash Settlement Accounts                      | 218.91            | 38.36 | 37.23             | 33.06 | 213.07            | 45.58 | 198.59            | 56.79 | 183.80            | 54.10 |
| <b>Net</b>  | <b>180.55 Dr.</b> |       | <b>184.72 Dr.</b> |       | <b>167.49 Dr.</b> |       | <b>141.80 Dr.</b> |       | <b>129.70 Dr.</b> |       |
| 110-Reserve Bank Suspense-Central Accounts Office | 9.54              | Nil   | 10.14             | Nil   | 10.14             | Nil   | 10.14             | Nil   | 56.12             | Nil   |
| <b>Net</b>  | <b>9.54 Dr.</b>   |       | <b>10.14 Dr.</b>  |       | <b>10.14 Dr.</b>  |       | <b>10.14 Dr.</b>  |       | <b>56.12 Dr.</b>  |       |
| 112-Tax Deducted at Source (TDS) Suspense         | Nil               | 17.74 | Nil               | 21.06 | Nil               | 41.66 | Nil               | 29.30 | Nil               | 44.44 |
| <b>Net</b>  | <b>17.74 Cr.</b>  |       | <b>21.06 Cr.</b>  |       | <b>41.66 Cr.</b>  |       | <b>29.30 Cr.</b>  |       | <b>44.44 Cr.</b>  |       |
| 123-IAS officer Group Insurance Scheme            | 0.01              | 0.24  | 0.02              | 0.23  | 0.01              | 0.25  | 0.02              | 0.26  | 0.03              | 0.25  |
| <b>Net</b>  | <b>0.23 Cr.</b>   |       | <b>0.21 Cr.</b>   |       | <b>0.24 Cr.</b>   |       | <b>0.24 Cr.</b>   |       | <b>0.22 Cr.</b>   |       |
| 129-Material Purchase Settlement Suspense Account | Nil               | 0.80  | Nil               | 0.80  | Nil               | 0.80  | Nil               | 0.80  | Nil               | 0.80  |
| <b>Net</b>  | <b>0.80 Cr.</b>   |       | <b>0.80 Cr.</b>   |       | <b>0.80 Cr.</b>   |       | <b>0.80 Cr.</b>   |       | <b>0.80 Cr.</b>   |       |

**(b) 8782 – Cash Remittance and adjustments between officers rendering accounts to the same Accounts Office**

|                                      |                  |         |                   |         |                   |         |                    |         |                    |         |
|--------------------------------------|------------------|---------|-------------------|---------|-------------------|---------|--------------------|---------|--------------------|---------|
| <b>102- Public Works Remittances</b> | 1671.94          | 1675.18 | 1931.07           | 1944.38 | 1430.87           | 1417.62 | 1465.81            | 1229.10 | 1412.06            | 1055.19 |
| <b>Net</b>                           | <b>3.24 (Cr)</b> |         | <b>13.31 (Cr)</b> |         | <b>13.25 (Dr)</b> |         | <b>236.71 (Dr)</b> |         | <b>356.87 (Dr)</b> |         |
| <b>103-Forest Remittances</b>        | 48.25            | 48.43   | 29.95             | 28.46   | 38.47             | 31.17   | 39.62              | 33.12   | 39.87              | 34.40   |
| <b>Net</b>                           | <b>0.18 (Cr)</b> |         | <b>1.49 (Dr)</b>  |         | <b>7.30 (Dr)</b>  |         | <b>6.50 (Dr)</b>   |         | <b>5.47 (Dr)</b>   |         |

## 6.9 Status of Outstanding Utilization Certificates

Rules 238(i) of GFR, 2017 prescribe that Utilization Certificates (UCs) in respect of grants provided for specific purposes should be obtained by the departmental officers from grantees, which, after verification, should be forwarded to the Accountant General within twelve (12) months from the closure of the financial year unless specified otherwise. UCs outstanding beyond the specified periods indicates absence of assurance on utilization of the grants for intended purposes. Out of outstanding UCs amounting to ₹1,810.09 crore at the beginning of the year, UCs amounting to ₹76.11 crore was submitted during 2019-20. The details of outstanding UCs as per the records of the AG (A&E) are as under:

| Year         | Number of UCs awaited | Amount (₹ in crore) |
|--------------|-----------------------|---------------------|
| Upto 2017-18 | 119                   | 67.84               |
| 2018-19      | 192                   | 42.00               |
| 2019-20      | 319                   | 114.14              |
| <b>Total</b> | <b>632</b>            | <b>223.98</b>       |

## 6.10 Commitments on account of Incomplete Capital

A total expenditure of ₹561 crore was incurred up to the year 2019-20 by the State Government on various incomplete projects against original estimated cost of ₹1021 crore as detailed in Appendix IX in Volume II of the Finance Accounts. A summarized view on commitments on account of 'Incomplete Capital Works' is furnished below:

(₹ in crore)

| Sl. No.      | Category of works (No. of works) | Estimated cost of works | Expenditure during the year | Progressive expenditure to the end of the year | Pending payments | Estimated cost after revision |
|--------------|----------------------------------|-------------------------|-----------------------------|--|------------------|-------------------------------|
| 1.           | Building (38)                    | 504                     | 57                          | 379  | 68.99            | Nil                           |
| 2.           | Bridge (03)                      | 22                      | 3                           | 20   | 1090             | Nil                           |
| 3.           | Road (20)                        | 466                     | 114                         | 154  | 33.00            | Nil                           |
| 4.           | Water Resources (02)             | 20                      | 1                           | 8  | 0.08             | Nil                           |
| 5.           | DWS (01)                         | 9                       | Nil                         | Nil  | 1.03             | Nil                           |
| <b>Total</b> |                                  | <b>1021</b>             | <b>175</b>                  | <b>561</b>                                     | <b>105.00</b>    | <b>Nil</b>                    |

### 6.11 National Pension Scheme

The expenditure during the year on “Pension and other Retirement Benefits” to State Government employees was ₹2,370.59 crore (17.72 *per cent* of the total revenue expenditure). The State Government has not adopted the New Pension Scheme (NPS) till June 2018 which is a defined contributory pension scheme for its employees except for the officers belonging to all India Services (AIS) born in the Tripura Cadre after 1 January 2004. Meanwhile, the State Government has adopted the National Pension System (NPS) for its employees recruited on or after July, 2018.

In terms of the Scheme, the employee contributes 10 *per cent* of basic pay and dearness allowances, which is matched by the State Government and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank. As per prescribed procedure, both the contributions are to be initially credited to the Public Account under Major Head 8342-Other Deposits, 117-Defined Contribution Pension Scheme for Government Employees. Thereafter, the entire amount is to be transferred to the National Securities Depository Limited (NSDL)/Trustee Bank through the designated fund manager every month.

During the year, the State Government deposited ₹4.12 crore against employees’ contribution of ₹2.12 crore and employer’s share of ₹2.00 crore under Major Head 8342-Other Deposits, Minor Head 117-Defined Contribution Pension Scheme as on 31 March 2020 and transferred an amount of ₹3.96 crore to NSDL leaving a balance of ₹0.52 crore in the fund as on 31 March 2020. The un-transferred amount with accrued interest represent outstanding liability of the Government.

The interest outstanding for delayed/default in payment towards NPS since its inception has not been estimated. The difference between Employees’ contribution and Employers’ contribution has not been reconciled representing outstanding liabilities under the scheme on account of un-collected, unmatched and un-transferred amount with accrued interest thereon.

### 6.12 Balances in Current Deposit and Saving Bank Accounts

Rule 290 of the Central Treasury Rules adopted by the Government of Tripura states: “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 to prevent the lapse of budget grants”. Contrary to these instructions, the Government of Tripura, had, in July 2005, ordered the treasuries to pass bills and transfer funds to current and savings bank accounts maintained by various Drawing and Disbursing Officers (DDOs). After continuous and sincere persuasion with the State Government by the Accountant General (A&E) to desist from this practice and close the accounts, the State Government has issued order in December 2016

and in February 2017 for closure of CD/SB Accounts of DDOs of all Departments by 31 March 2017 and instructed all DDOs to deposit the unspent balance lying in CD/SB accounts into Government account. However, during the year the above said order of the State Government has not fully complied by all the DDOs. Out of 1399 DDOs, 353 DDOs had a closing balance of ₹449.60 crore as of 31 March 2020. Moreover during the year 2019-20, the Government of Tripura transferred/deposited ₹950.65 crore into bank accounts of 772 DDOs for disbursement. The actual date of disbursement of above amount to end user/beneficiaries was unascertainable and to that extent the said expenditure was notional.

### 6.13 Investments

The State Government invests in the equity and shares of Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Institutions. During 2019-20 the Government has invested ₹69.33 crore in 15 entities. Dividend amounting to ₹7.94 crore from North East Transmission Company Ltd. and ₹0.92 crore from ONGC Tripura Power Company Ltd. was received by the State Government during the year 2019-20.

### 6.14 Rush of Expenditure

Financial Rules 62(3) of GFR, 2017 envisage that rush of expenditure, particularly in the closing months of the Financial year, shall be regarded as a breach of financial propriety and shall be avoided. During March 2020, however, the State Government incurred expenditure of ₹1,678.24 crore out of which, ₹28.01 crore was incurred on the last working day of March 2020. This constitutes 68.86 *per cent* and 1.15 *per cent* respectively of revenue receipts of ₹2,437.31 crore (including Grants of ₹1,187.82 crore received from Central Government) during the month of February 2020 and March 2020.

Trend of receipts and expenditure of Govt. of Tripura during the last quarter of 2019-20 were as follows:

(₹ in crore)

| Month        | Revenue Expenditure (A) | Capital Expenditure (B) | Total Expenditure (A+B) | Grants from Central Govt. (MH 1601) (C) | Other Revenue receipts (D) | Total Revenue Receipts (C+D) |
|--------------|-------------------------|-------------------------|-------------------------|---|----------------------------|------------------------------|
| Jan-20       | 1,001.29                | 57.23                   | 1,058.52                | 251.73                                  | 549.53                     | 801.26                       |
| Feb-20       | 1,185.97                | 45.36                   | 1,231.33                | 298.48                                  | 410.31                     | 708.79                       |
| Mar-20       | 1,500.43                | 177.81                  | 1,678.24                | 889.34                                  | 839.18                     | 1,728.52                     |
| <b>TOTAL</b> | <b>3,687.69</b>         | <b>280.40</b>           | <b>3,968.09</b>         | <b>1,439.55</b>                         | <b>1,799.02</b>            | <b>3,238.57</b>              |

## 6.15 Status of Reserve Funds

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There were 04 Reserve Funds earmarked for specific purposes out of which one fund was inactive. Details of some major Reserve Funds are given below:

### 6.15.1 Consolidated Sinking Fund

Government of Tripura created a Consolidated Sinking Fund (CSF) in 1999-2000 for amortization of Government loans. The fund has been revised as 'Consolidated Sinking Fund Scheme' by the State Government vide Gazette Notification dated 16<sup>th</sup> January 2018, effective from the financial year 2017-18. According to Guidelines of the Reserve Bank of India, States are required to contribute a minimum of 0.5 *per cent* of the outstanding liabilities (public debt plus public account liabilities) as at the end of the previous year. The State Government did not contribute ₹73.90 crore to the fund as per guidelines of RBI. However, the interest of ₹24.32 crore accrued on the fund (₹294.79 crore) was invested by the Reserve Bank of India, thus the closing balance stands at ₹319.11 crore at end of March 2020.

### 6.15.1 Guarantee Redemption

The State Government constituted a Guarantee Redemption Fund on 12 July 2007. The fund has been revised as 'Guarantee Redemption Fund Scheme' by the State Government vide Gazette Notification dated 29<sup>th</sup> January 2016, effective from the financial year 2015-16 and subsequent notification dated 16<sup>th</sup> January 2018 effective from the financial year 2017-18. As per the revised guidelines, the Government shall contribute minimum 0.5 *per cent* of outstanding guarantees every year to achieve a minimum level of 3 *per cent* of outstanding guarantees in next five years and gradually to a desirable level of 5 *per cent*. The State Government contributed ₹4.47 crore to the fund as per revised guidelines of the State Government and interest of ₹0.34 crore accrued on the fund (₹4.80 crore). However, the Reserve Bank of India invested of ₹4.84 crore out of total balance in the fund of ₹9.61 crore thus, the closing balance stands at ₹4.77 crore at end of March 2020.

### 6.15.3 State Disaster Response Fund

The State Government constituted the State Disaster Response Fund (SDRF) on 28 May 2011 in terms of the recommendations of the Thirteenth Finance Commission. As per the Fourteenth Finance Commission recommendations, the corpus of SDRF of Tripura for the year 2019-20 was fixed at ₹38.00 crore (Central share ₹34.20 crore and State share ₹3.80 crore). Under the guidelines of the Fund, the Centre and Special Category States like Tripura are required to contribute to the Fund in the proportion of 90:10. As per the guidelines, these contributions are to be transferred to the Public Account under Major Head-8121, by operating the Expenditure Major Head - 2245. Expenditure incurred during the year on disaster response is adjusted by

debiting the Public Account with contra deduct debit to the Expenditure Major Head - 2245. crore) thus, the closing balance stands at ₹113.98 crore at end of March 2020. However, no amount was invested by the Reserve Bank of India during the year 2019-20. Balances outstanding in the Fund, at the end of the year, are to be invested. The status of the Fund as on 31 March 2020 was as follows: Opening Balance ₹241.12 crore, contribution by the Central Government ₹34.20 crore, contribution by the State Government ₹1.90 crore, Amount set off to the Major Head 2245-05 ₹163.24 crore (SDRF: ₹66.31 crore and NDRF: ₹96.93 crore) thus, the closing balance stands at ₹113.98 crore at the end of March 2020. However, no amount was invested by the Reserve Bank of India; during the year 2019-20.

#### **6.15.4 State Compensatory Afforestation Fund (SCAF)**

The State Government constituted a special fund called “State Compensatory Afforestation Fund” in compliance to the provision section 4 of Compensatory Afforestation Fund (CAF) Act, 2016 and CAF Rules, 2018 on 03 April 2019. It is an interest bearing non-lapsable fund created to utilize the moneys received from the user agencies towards compensatory afforestation for protection of forests, forest infrastructure development etc.

During the year 2019-20 the State Government received an amount of ₹183.65 crore from the Ministry of Environment, Forest & Climate Change, Govt. of India being the transfer of CAMPA funds from National Compensatory Afforestation Deposits. The said amount has been credited under the Head of Account ‘8121-129-State Compensatory Afforestation Fund’. However, during the year 2019-20 an amount of ₹53.36 crore was deposited by the user agencies to the State CAMPA Account operated by Ad-hoc CAMPA, New Delhi through e-payment instead of depositing it to State Govt. Account under MH 8336–Civil Deposits. The State Government has informed that the matter has been taken up with the concerned authority to transfer 90 *per cent* of ₹53.36 crore to the State Government Account. The status of State Compensatory Afforestation Fund was as follows : Opening Balance Nil, Receipts during the year ₹183.65 crore, disbursement during the year ₹4.98 crore and Closing balance of the year ₹178.67 crore.

### **6.16 Cess Levied by the State Government**

#### **6.16.1 Labour Cess**

The Tripura Building and Other Construction Workers’ Welfare Board collects labour cess in accordance with provisions of the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996 (Central Act) to secure social security benefits to the workers engaged in building and other construction works. The proceeds of labour cess are collected and maintained outside Government Accounts and kept in the bank account of the board.

The Board started functioning w.e.f. 01 April 2007. The books of accounts are maintained by the Tripura Building and Other Construction Workers’ Welfare Board on accrual basis as per the Accounting Standard “Disclosure of Accounting Policies”. The amounts of labour cess collected and spent during the period of last five years are given below:

(₹ in crore)

| Year    | Amount of labour cess Collected | Amount Spent |
|---------|---------------------------------|--------------|
| 2015-16 | 20.19                           | 3.36         |
| 2016-17 | 24.91                           | 6.19         |
| 2017-18 | 22.16                           | 6.99         |
| 2018-19 | 23.56                           | 7.05         |
| 2019-20 | 18.09                           | 9.90         |
| Total   | 108.91                          | 33.45        |

### 6.16.2 Tripura Road Development Cess

The State Government has passed Tripura Road Development Cess Act, 2018 in the month of August 2018 with the purpose of developing the Roads in the States. The Government has levied Cess on Petrol, Diesel and Natural Gas for the purpose of this fund. The Cess collected during the year 2019-20 was ₹161.48 crore and the same amount were transferred to the Government Account under Major Head 0045-112-Receipts from Cesses under other Acts. However, the collected proceeds were not transferred to the Road Development Fund in Public Account and to that extent the fund has not been created.



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