



सत्यमेव जयते

Finance Accounts 2020-21



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

(Volume-I)

Government of Tripura

Finance Accounts

for the year 2020-21

(Volume-I)

Government of Tripura

iii
GOVERNMENT OF TRIPURA
FINANCE ACCOUNTS
2020-21

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Certificate of the Comptroller and Auditor General of India

This Compilation containing the Finance Accounts of the Government of Tripura for the year ending 31 March 2021 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of Finances and Volume-II depicts the Accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Tripura and the statements received from the Reserve Bank of India. Statements (8, 9, 10, 19 and 20), explanatory notes to Statements (5 and 20) and appendices (III, IV, VIII, IX, XI and XII) in this compilation have been prepared directly from the information received from the Government of Tripura, which is responsible to ensure the correctness of such information.

The treasuries, offices, and/ or departments functioning under the control of the Government of Tripura are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of Accounts is discharged through the office of the Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Pr. Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these accounts based on the results of such audit. These offices are independent organisations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory Notes to Accounts give a true and fair view of the financial position, and the receipts and disbursements of the Government of Tripura for the year 2020-21.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Tripura being presented separately for the year ended 31 March 2021.

Emphasis of Matter

I want to draw attention to the following significant issues/ concerns which are important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances:

1. Seventeen Government Departments had drawn an amount of ₹32.03 crore from Government account in the financial year 2020-21 against 594 Abstract Contingent (AC) bills but 14 departments did not submit 562 Detailed Countersigned Contingent (DCC) bills amounting to ₹31.54 crore before closing of the accounts for the financial year 2020-21 and, therefore, there is no assurance that the expenditure of ₹31.54 crore has actually been incurred during the financial year for the purpose for which it was sanctioned/ authorised by the legislature.
2. Twenty seven Government Departments did not submit 361 numbers of Utilisation Certificates involving ₹200.19 crore which were due to be submitted during the year 2020-21 and therefore, there is no assurance that the expenditure of ₹200.19 crore has actually been incurred for the purpose for which it was authorised. Furthermore, 220

UCs worth ₹59.43 crore due for submission upto 2019-20 remained outstanding as on 31 March 2021. Thus, a total of 581 UCs worth ₹ 259.62 crore were due for submission from 29 State Government Departments as of March 2021. Huge pendency in submission of UCs is fraught with the risk of fraud and misappropriation of funds.

3. During the year 2020-21, the State Government transferred/deposited ₹978.65 crore into bank accounts of 720 Drawing and Disbursing Officers for disbursement, despite Government's earlier order (issued in December 2016 and in February 2017) for closure of Current Deposit (CD)/Savings Bank (SB) Accounts of all DDOs of all Departments by 31 March 2017 and instruction to all DDOs to deposit the unspent balance lying in their CD/SB accounts into the Government account. It was seen that 320 DDOs out of total 1399 DDOs had a total unspent closing balance of ₹553.39 crore lying in their CD/SB accounts (as of 31 March 2021).



(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Date: 03 February 2022
Place: New Delhi

Guide to the Finance Accounts

A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the State of Tripura present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.

2. The Accounts of the Government are kept in three parts:

Part I: The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans & Advances). All revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), Ways and Means advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g., salaries of Constitutional authorities, loan repayments, *etc.*), constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans & Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, *viz.*, 'Tax Revenue', 'Non Tax Revenue' and 'Grants-in-aid and Contributions'. These three sectors are further divided into sub-sectors like 'Taxes on Income and Expenditure', 'Fiscal Services', *etc.* The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, *viz.*, 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture', *etc.* The Capital Expenditure section is sub-divided into seven sectors, *viz.*, 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part II: The Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law and, is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Tripura for 2020-21 is ₹ 10.00 crore.

Part III: The Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, *viz.*, ‘Small Savings, Provident Funds, *etc.*’, ‘Reserve Funds’, ‘Deposit and Advances’, ‘Suspense and Miscellaneous’, ‘Remittances’, and ‘Cash Balance’. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

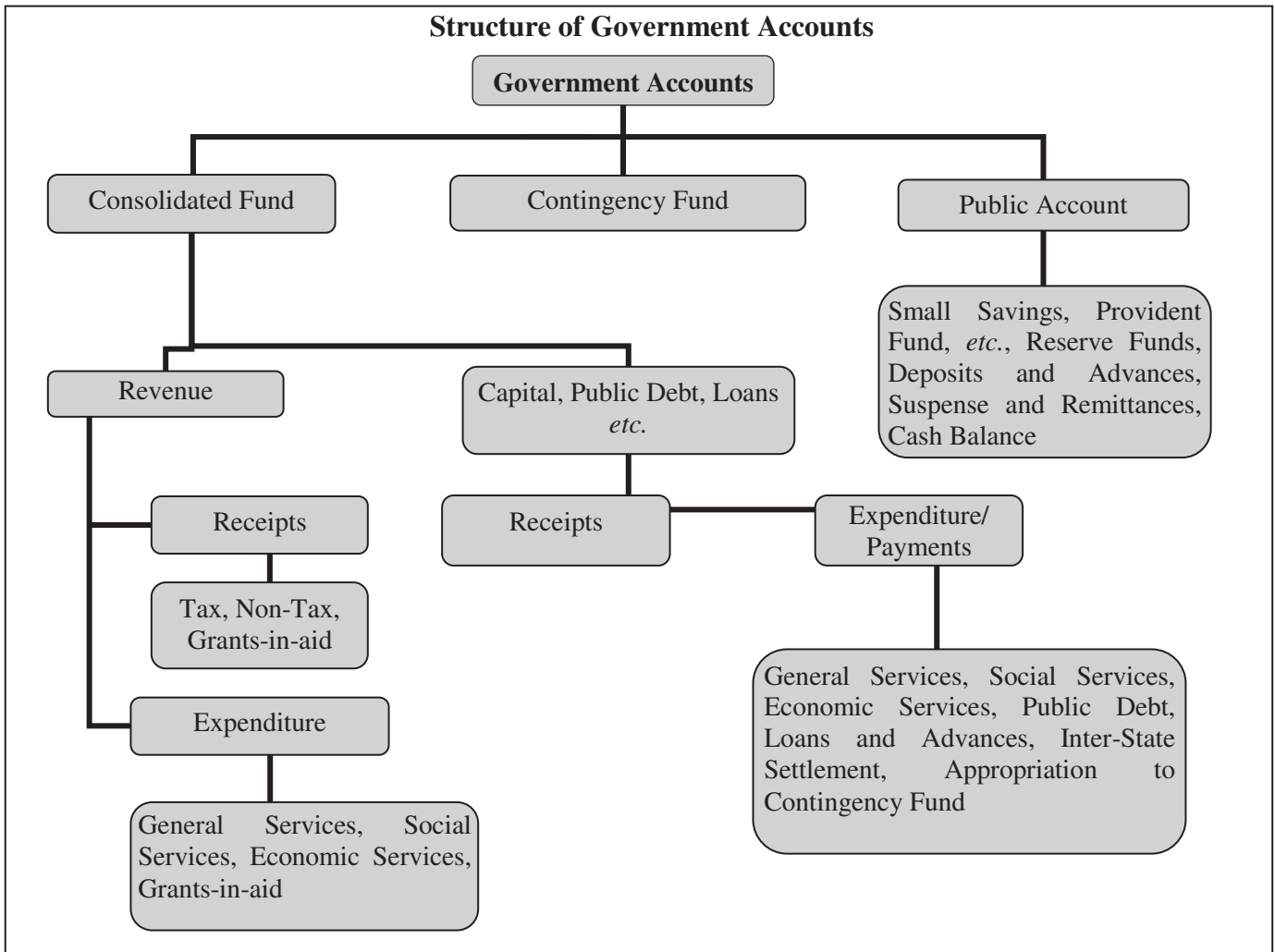
3. Government Accounts are presented under a six tier classification, *viz.*, Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two digits), and Object Heads (two digits). Major Heads represent functions of Government, Sub- Major Heads represent sub-functions, Minor Heads represent programmes/activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes, and Object Heads represent purpose/ object of expenditure.

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2021)

0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans & Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, *i.e.*, after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

6. A pictorial representation of the structure of accounts is given below:



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume I contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, thirteen statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and thirteen annexures to the Notes to Accounts. Details of the **thirteen statements** in Volume I are given below:

1. Statement of Financial Position: This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.

2. Statement of Receipts and Disbursements: This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, *viz.*, the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.

3. Statement of Receipts (Consolidated Fund): This statement comprises revenue and capital receipts and borrowings and repayments of the loans given by the State Government. This statement corresponds to detailed statements 14, 17 and 18 in Volume II of the Finance Accounts.

4. Statement of Expenditure (Consolidated Fund): In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statement 15, 16, 17, and 18 in Volume II.

5. Statement of Progressive Capital Expenditure: This statement corresponds to the detailed statement 16 in Volume II.

6. Statement of Borrowings and Other Liabilities: Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds, *etc.*', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II.

7. Statement of Loans and Advances given by the Government: This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume II

8. Statement of Investments of the Government: This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II

9. Statement of Guarantees given by the Government: This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the detailed statement 20 in Volume II.

10. Statement of Grants-in-aid given by the Government: This statement depicts all Grants-in-aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.

11. Statement of Voted and Charged Expenditure: This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.

12. Statement on Sources and Application of Funds for Expenditure other than on Revenue Account: This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year, and borrowings.

13. Summary of balances under Consolidated Fund, Contingency Fund and Public Account: This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed statement 14, 15, 16, 17, 18 and 21 in Volume II.

Volume II of the Finance Accounts contains two parts – nine detailed statements in Part – I and twelve Appendices in Part II.

Part I of Volume II

14. Detailed Statement of Revenue and Capital Receipts by Minor Heads: This statement corresponds to the summary statement 3 in Volume I of the Finance Accounts.

15. Detailed Statement of Revenue Expenditure by Minor Heads: This statement, which corresponds to the summary statement 4 in Volume I, depicts the revenue expenditure of the State Government under State Fund Expenditure and Central Assistance (including Centrally Sponsored Schemes and Central Schemes). Charged and Voted expenditure are exhibited distinctly.

16. Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads: This statement, which corresponds to the summary statement 5 in Volume I, depicts the capital expenditure (during the year and cumulatively) of the State Government under State Fund Expenditure and Central Assistance (including Centrally Sponsored Schemes and Central Schemes). Charged and Voted expenditure are exhibited distinctly. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Subhead levels also.

17. Detailed Statement of Borrowings and Other Liabilities: This statement, which corresponds to the summary statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, *i.e.*, amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans and annexure depicting Market Loans.

18. Detailed Statement on Loans and Advances given by the Government: This statement corresponds to the summary Statement 7 in Volume I.

19. Detailed Statement of Investments of the Government: This statement depicts investments entity wise and Major and Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I

20. Detailed Statement of Guarantees given by the Government: This statement depicts entity wise details of government guarantees. This statement corresponds to Statement 9 in Volume I.

21. Detailed Statement on Contingency Fund and Other Public Account transactions: This statement depicts at Minor Head level the details of un-recouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.

22. Detailed Statement on Investment of Earmarked Funds: This statement depicts details of investments from the Reserve Funds and Deposit (Public Account).

Part II of Volume II

Part II contains twelve appendices on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central Schemes and State Schemes, *etc.* These details are present in the accounts at Sub head level or below (*i.e.* below Minor Head levels) and so are not generally depicted in the Finance accounts. A detailed list of appendices appears at the 'Index' in Table of Contents. The statements read with the appendices give a complete picture of the state of finances of the State Government.

C. Ready Reckoner

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II. (Appendices which do not have a direct link with the Summary Statements are not shown below).

Parameter	Summary Statements (Volume I)	Detailed Statements (Volume II)	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2,3	14	
Revenue Expenditure	2,4	15	I (Salary), II (Subsidy)
Grants-in-aid given by the Government	2,10	...	III (Grants-in-aid)
Capital expenditure	1,2,4,5,12	16	I (Salary)
Loans and Advances given by the Government	1,2 ,7	18	
Debt Position/ Borrowings	1,2,6	17	
Investments of the Government in Companies, Corporations, etc.	8	19	
Cash	1, 2,12,13		VIII
Balances in Public Account and investments thereof	1, 2,12,13	21,22	
Guarantees	9	20	
Schemes			IV (Externally Aided Projects), V (Expenditure on Schemes)

D. Periodical adjustments and Book adjustments:

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g. treasuries, divisions, *etc.*) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given, *etc.*) from salaries are recorded by debiting functional major heads (pertaining to the concerned department) by book adjustment to revenue receipt/loans/public account. Similarly 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition of the above, the Principal Accountant General/Accountant General (A&E) carries out periodical adjustment and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure A (Volume I) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

(1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Sinking Fund, *etc.*

(2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.

(3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme where interest is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-State Provident Fund and Major Head 8011-Insurance and Pension Fund.

(4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

E. Rounding:

Difference of ₹0.01 lakh/crore, wherever occurring, is due to rounding.

STATEMENT 1 : STATEMENT OF FINANCIAL POSITION

(₹ in crore)

<i>Assets</i> ¹	<i>Reference (Sl. No)</i>		As at 31 March 2021	As at 31 March 2020
	Notes to Accounts	Statement / Appendix		
Cash				
(i) Cash in Treasuries and Local Remittances	...	Statement - 21, Annexure to Statement - 2	(-)1.13	(-) 1.13
(ii) Departmental Balances	...	Statement - 21	28.95	28.97
(iii) Permanent Imprest	...	Statement - 21	0.22	0.04
(iv) Cash Balance Investment	...	Statement - 21	19,40.78	3,53.36
(v) Deposits with Reserve Bank of India (If credit balance include here with minus sign)	Sl. No. 2 (vi)	Annexure to Statement - 2 , Statement - 21	48.22	3,40.98
(vi) Investments from earmarked funds ²		Statement - 21, 22	3,97.47	3,23.95
Capital Expenditure				
(i) Investments in shares of Companies, Corporations etc.	...	Statement - 8,19	17,44.17	16,78.64
(ii) Other Capital Expenditure	...	Statement - 16	2,78,32.34	2,70,65.79
Contingency Fund (un-recouped)	...	...	...	...
Loans and Advances	Sl. No. 3 (xi)	Statement - 7,18	1,98.17	1,96.53
Advances with departmental officers	...	Statement - 21	0.07	0.87
Suspense and Miscellaneous Balances ³	Sl. No. 3 (vii)	Statement - 21	1,13.84	1,11.82
Remittance Balances	...	Statement - 21	3,93.14	3,60.80
Cumulative excess of expenditure over receipts ⁴	...	...	...	...
Total			3,26,96.24	3,04,60.62

¹The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section 'Notes to Accounts'.

²Investments out of earmarked funds in shares of companies etc. are excluded under capital expenditure and included under "Investments from Earmarked Funds".

³In this statement the line item 'Suspense and Miscellaneous Balances' does not include Major Head-8673-Cash Balance Investment Account, Major Head-8671- Departmental Balances and Major Head-8672-Permanent cash imprest which is included separately above though the latter forms part of this sector elsewhere (item ii, iii & iv) in these Accounts.

⁴The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.

STATEMENT 1 : STATEMENT OF FINANCIAL POSITION - Concl'd.

(₹ in crore)				
<i>Liabilities</i>	<i>Reference (Sl. No)</i>		As at 31 March 2021	As at 31 March 2020
	Notes to Accounts	Statement / Appendix		
Borrowings (Public Debt)				
(i) Internal Debt	...	Statement - 6,17	1,26,39.64	1,10,27.69
(ii) Loans and Advances from Central Government				
Non-Plan Loans	...	Statement - 6,17	2.37	2.86
Loans for State Plan Schemes	...	Statement - 6,17	1,19.96	1,50.10 ^a
Loans for Central Plan Schemes	...	Statement - 6,17	...	...
Loans for Centrally Sponsored Plan Schemes	...	Statement - 6,17	13.36	14.36
Other loans	...	Statement - 6,17	5,43.83	17.05
Contingency Fund (corpus)	...	Statement - 21	10.00	10.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds etc.	...	Statement - 6,21	58,07.92	51,69.23
(ii) Deposits	...	Statement - 6,21	14,04.48	11,62.66
(iii) Reserve Funds	...	Statement - 21,22	9,49.00	6,25.57
Cumulative excess of receipts over expenditure	...	Statement - 12	1,12,05.68	1,22,81.10 ^b
Total			3,26,96.24	3,04,60.62

^a Decreased by ₹0.14 crore due to *pro forma* transfer to appropriate Minor Head 800-Other Receipts below Major Head 0075-Miscellaneous General Services being eventual adjustment of excess repayment of loan after 31 March 2010 by the Ministry of Finance, Govt. of India. For details please refer to para 2(xviii) of Notes to Accounts at page 66 of Finance Accounts Vol-I.

^b Increased by ₹0.14 crore due to *pro forma* transfer. For details see para 2(xviii) of Notes to Accounts at page 66 and footnote 'a' above.

STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts		Disbursements			
	2020-21	2019-20		2020-21	2019-20
Part - I Consolidated Fund					
Section - A: Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	1,32,92.40	1,10,01.59	Revenue Expenditure (Ref. Statement 4-A,4-B & 15)	1,43,67.82	1,33,76.91
Tax revenue (raised by the State) (Ref. Statement 3 & 14)	23,32.44	21,01.79	Salaries ¹ (Ref. Statement 4-B & Appendix-I)	52,40.57	56,15.40
Non-tax revenue (Ref. Statement 3 & 14)	2,85.49	2,71.65	Subsidies (Ref. Appendix-II)	1,45.83	56.62
			Grants-in-aid ² (Ref. Statement 4-B,10 & Appendix-III)	27,29.99*	20,83.15
Interest receipts (Ref. Statement 3 & 14)	18.11	19.25	General Services (Ref. Statement 4 & 15)	38,94.51	37,57.98
Others (Ref. Statement 3)	2,67.38	2,52.40	Interest Payment and service of debt (Ref. Statement 4-A,4-B & 15)	12,84.81	11,24.98
Total (Ref. Statement 3 & 14)	2,85.49	2,71.65	Pension (Ref. Statement 4-A,4-B & 15)	23,21.61	23,70.59
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	42,18.45	42,11.78	Others ³ (Ref. Statement 4-B)	2,88.09	2,62.41
			Total (Ref. Statement 4-A & 15)	38,94.51	37,57.98
			Social services (Ref. Statement 4-A & 15)	15,49.79	12,03.48
			Economic services (Ref. Statement 4-A & 15)	5,20.58	3,92.28
Grants from Central Government (Ref. Statement 3 & 14)	64,56.02	44,16.37	Compensation and assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	2,86.55	2,68.00
Revenue Deficit	10,75.42	23,75.32	Revenue Surplus	...	...

¹ Salary, Subsidy and Grants-in-aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' services does not include expenditure on salaries, subsidies and Grants-in-aid (explained in footnote 2) under Revenue expenditure and salaries under capital expenditure. Salaries, sometimes, also figure under capital expenditure.

² Grants-in-aid are given to statutory corporations, companies, autonomous bodies, local bodies, etc. by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'.

³ Includes Revenue Expenditure under General Services other than Salary, Grants-in-aid, Pension and Interest payments and service of debt.

* Grants-in-aid figure differs with referred Statements and Appendices due to exclusion of Grants-in-aid given under Compensation and assignment to Local Bodies & PRIs (shown separately) and Grants for creation of Capital assets which was classified under Capital section against IGAS-2.

STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

(₹ in crore)

Receipts		Disbursements			
	2020-21	2019-20		2020-21	2019-20
Part - I Consolidated Fund					
Section - B : Capital					
Capital Receipts (Ref. Statement 3 & 14)	...	...	Capital Expenditure (Ref. Statement 4-A, 4-B & 16)	8,32.08[§]	8,83.22
			General Services (Ref. Statement 4-A & 16)	85.60	84.50
			Social Services (Ref. Statement 4-A & 16)	3,53.71	3,45.83
			Economic Services (Ref. Statement 4-A & 16)	3,92.77	4,52.89
Recoveries of Loans and Advances (Ref. Statement 3, 7 & 18)	1.25	0.73	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)	2.89	3.75
General Services (Ref. Statement 7 & 18)	...	...	General Services (Ref. Statement 4-A, 7 & 18)	...	...
Social Services (Ref. Statement 7 & 18)	0.01	0.01	Social Services (Ref. Statement 4-A, 7 & 18)	... ^(*)	...
Economic Services (Ref. Statement 7 & 18)	0.75	0.49	Economic Services (Ref. Statement 4-A, 7 & 18)	0.83	1.52
Others (Ref. Statement 7 & 18)	0.49	0.23	Others (Ref. Statement 7 & 18)	2.06	2.23
Public debt receipts (Ref. Statement 3, 6 & 17)	28,48.35	32,57.77	Repayment of Public debt (Ref. Statement 4-A, 6 & 17)	7,41.24	8,89.07
Internal Debt & (Market loans, NSSF etc.) (Ref. Statement 3, 6 & 17)	23,20.37	32,57.71	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17)	7,08.41 ^{&}	8,56.80
Loans from GOI (Ref. Statement 3, 6 & 17)	5,27.98	0.06	Loans from GOI (Ref. Statement 4-A, 6 & 17)	32.83	32.27
Inter-State Settlement Account (Net)	...	...	Inter-State Settlement Account (Net)	...	...
Total Receipts Consolidated Fund (Ref. Statement 3)	1,61,42.00	1,42,60.09	Total Expenditure Consolidated Fund (Ref. Statement 4)	1,59,44.03	1,51,52.95
Deficit in Consolidated Fund	...	8,92.86	Surplus in Consolidated Fund	1,97.97	...

[§] Govt. of Tripura in contravention of the provisions contained in IGAS-2 made budgetary provision and spent ₹ 13.91 crore of Grants-in-aid under Capital section in 2020-21 (as Grants for creation of Capital assets).

^(*) ₹0.01 lakh only.

[&] During the year, an amount of ₹1,18.98 crore has been discharged towards Special Securities issued to National Small Savings Fund of the Central Government.

STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

(₹ in crore)

Receipts			Disbursements		
	2020-21	2019-20		2020-21	2019-20
Part II Contingency Fund					
Contingency Fund <i>(Ref. Statement 21)</i>	...	...	Contingency Fund <i>(Ref. Statement 21)</i>	...	...
Part III Public Account⁴					
Small savings <i>(Ref. Statement 21)</i>	18,47.13	16,24.53	Small savings <i>(Ref. Statement 21)</i>	12,08.43	11,89.53
Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	6,28.17	2,48.88	Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	3,78.26	1,92.89
Deposits <i>(Ref. Statement 21)</i>	8,77.41	5,94.69	Deposits <i>(Ref. Statement 21)</i>	6,35.60	3,87.89
Advances <i>(Ref. Statement 21)</i>	19.30	18.52	Advances <i>(Ref. Statement 21)</i>	18.50	17.35
Suspense and Misc <i>(Ref. Statement 21)</i>	3,15,40.19	1,77,23.27	Suspense and Misc⁵ <i>(Ref. Statement 21)</i>	3,31,29.79	1,70,54.47
Remittances <i>(Ref. Statement 21)</i>	13,46.08	10,90.63	Remittances <i>(Ref. Statement 21)</i>	13,78.43	12,10.52
Total Receipts Public Account <i>(Ref. Statement 21)</i>	3,62,58.28	2,13,00.52	Total Disbursements Public Account <i>(Ref. Statement 21)</i>	3,67,49.01	2,00,52.65
Deficit in Public Account	4,90.73	...	Surplus in Public Account	...	12,47.87
Opening Cash Balance	3,39.85	(-)15.15	Closing Cash Balance	47.09	3,39.85
Increase in cash balance	...	3,55.00	Decrease in cash balance	2,92.76	...

⁴ For details please refer to statement 21 in Volume II.⁵ 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major Head 8673), etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement 21.

STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

ANNEXURE A : CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	On 31 March 2021	On 31 March 2020
		(₹ in crore)
(a) General Cash Balances		
1 Cash in Treasuries	...	...
2 Deposit with Reserve Bank	48,22 [#]	3,40.98
3 Remittances in Transit - Local	(-)1.13	(-)1.13
Total	47.09	3,39.85
4 Investment held in the "Cash Balance Investment Account"	19,40.78	3,53.36
Total (a)	19,87.87	6,93.21
(b) Other Cash Balances and Investments		
1 Cash with Departmental Officers (viz. Officers of Forest and Public Works Department)	28.95	28.97
2 Permanent Advances with Departmental Officers for contingent expenditure	0.22	0.04
3 Investment of earmarked Funds	3,97.47	3,23.95
Total - (b)	4,26.64	3,52.96
Total - (a) and (b)	24,14.51	10,46.17

[#] There was difference of ₹5.57 Crore (Cr.) between the figures reflected in accounts ₹48.22 Crore (Dr.) and that intimated by the Reserve Bank of India ₹53.79 Crore (Cr.) regarding 'Deposit with RBI' (March, 2021). The difference after further reconciliation/adjustment was reduced to ₹0.72 crore (Cr.) as on 30 June 2021.

STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

ANNEXURE – A: CASH BALANCES AND INVESTMENTS OF CASH BALANCES - Contd.

Explanatory Notes

(a) **Cash and Cash Equivalents:** Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India (RBI) and other Banks and Remittances in Transit. The balance under the head 'Deposits with Reserve Bank' depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/reserve funds, *etc.* are added to the balance in 'Deposits with RBI'.

(b) **Daily Cash Balance:** Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹0.29 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special ways and means advances/overdrafts from time to time.

For arriving at the daily cash balance¹ for the purpose of grant of Ways and Means advances/Overdraft, the RBI evaluates the holdings of the 14 days/91 days treasury bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 days/91 days Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. **If the net cash balance arrived at results in less than the minimum cash balance** or a credit balance and if there are no 14 days/91 days treasury bills maturing on that day, RBI rediscounts the holdings of the 14 days/91 days Treasury Bills and makes good the shortfall. If there is no holding of 14 days/91 days Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/Over Draft.

¹ The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31 March 2021 but worked out by 10 April 2021 and not simply the daily balance on 31 March 2021.

STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS - Concl'd.

ANNEXURE – A: CASH BALANCES AND INVESTMENTS OF CASH BALANCES – Concl'd.

Explanatory Notes – Concl'd.

(c) The limit for ordinary ways and means advances to the State Government was ₹4,08.00 crore as on 31 March 2021. The Bank has also agreed to give Special Drawing Facility against the pledge of Government Securities. The operative limit of Special Drawing Facility (SDF) of the State Government of Tripura was ₹90.37 crore as on 31 March 2021. The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2020-21 is given below:-

(i) Number of days on which the minimum balance was maintained without taking any advance -	361
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance -	Nil
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advances (Special Drawing Facility) -	04
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken -	Nil
(v) Number of days on which overdrafts were taken -	Nil

The rate of interest applicable to Ways and Means Advances for shortfall and overdraft of Government of Tripura, if any will be applied as follows: -

	From 23 October 2001	From 01 April 2008
1. Ways and Means Advances	7.50%	...
2. Shortfall	6.50%	...
3. Overdraft	8.50%	...
4. (a) Discount rate for 14 days Treasury bills	...	5.00%
(b) Rediscounting rate for 14 days Treasury bills	...	5.50%

During the year 2020-21, the State Government has availed ₹85.67 crore as Special Drawing Facility and ₹10.28 crore as Ways and Means Advances.

The entire balance ₹19,40.78 crore under Cash Balance Investment Account as on 31 March 2021 was invested in Government of India 14/91 days Treasury Bills.

To make up the deficiency in Cash Balance, Government of India Treasury Bills was rediscounted on 126 occasions during the year.

Interest realized on investment of Cash Balance during the year stood ₹17.04 crore.

STATEMENT 3 : STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

		<i>Actuals</i>	
		(₹ in crore)	
	Description	2020-21	2019-20
	Revenue Receipts		
A.	Tax Revenue		
A.1	Own Tax revenue		
	State Goods and Services Tax	10,56.01	10,26.63
	Land Revenue	9.85	12.98
	Stamps and Registration fees	69.53	61.67
	State Excise	2,87.36	2,31.70
	Taxes on Sales, Trade etc.	4,03.19	4,35.88
	Taxes on Goods and Passengers	...	...
	Taxes on Vehicles	97.41	97.14
	Others ^{&}	4,09.09	2,35.79
A.2	Share of net proceeds of Taxes		
	Central Goods and Services Tax	12,58.50	11,95.17
	Integrated Goods and Services Tax	...	...
	Corporation Tax	12,69.27	14,36.04
	Taxes on Income other than Corporation Tax	13,00.84	11,25.24
	Other Taxes on Income and Expenditure	...	...
	Taxes on Wealth	...	0.06
	Customs	2,27.34	2,66.97
	Union Excise Duties	1,42.28	1,85.63
	Service Tax	17.36	...
	Other Taxes and Duties on Commodities and Services	2.86	2.67
	Total A	65,50.89	63,13.57

[&] Includes Taxes on Agricultural income (₹0.03 crore), Other taxes on income and expenditure (₹41.00 crore), Taxes and Duties on Electricity (₹1,12.09 crore), Other Taxes and Duties on Commodities and Services excluding share of net proceeds (₹2,55.84 crore) and Taxes on Immovable Property other than Agricultural Land (₹0.13 crore).

STATEMENT 3 : STATEMENT OF RECEIPTS (CONSOLIDATED FUND) - Contd.

		<i>Actuals</i>	
		(₹ in crore)	
	Description	2020-21	2019-20
B.	Non-tax Revenue		
	Industries	89.56	1,00.27
	Police	75.79	65.13
	Miscellaneous General Services	44.11	20.44
	Forestry and Wild Life	19.45	13.82
	Interest receipts	18.11	19.25
	Public Works	6.94	4.95
	Dividends and Profits	6.62	7.95
	Other Administrative Services	5.22	8.29
	Crop Husbandry	2.54	2.98
	Roads and Bridges	2.03	4.91
	Housing	2.03	2.16
	Medical and Public Health	1.88	8.94
	Other General Economic Services	1.70	1.56
	Animal Husbandry	1.57	2.05
	Stationery and Printing	1.50	2.15
	Water Supply and Sanitation	1.28	1.25
	Education, Sports, Art and Culture	1.04	1.05
	Fisheries	0.88	0.93
	Labour and Employment	0.60	0.87
	Other Industries	0.50	...
	Public Service Commission	0.47	0.22
	Other Transport Services	0.40	0.57
	Contributions and Recoveries towards Pension and Other Retirement Benefits	0.23	0.60
	Minor Irrigation	0.20	0.32
	Co-operation	0.18	0.13
	Other Rural Development Programmes	0.17	0.33
	Food Storage and Warehousing	0.16	0.16
	Civil Supplies	0.11	0.12
	Road Transport	0.06	...

STATEMENT 3 : STATEMENT OF RECEIPTS (CONSOLIDATED FUND) - Contd.

		<i>Actuals</i>	
		(₹ in crore)	
	Description	2020-21	2019-20
B.	Non-tax Revenue		
	Jails	0.05	0.05
	Other Fiscal Services	0.04	0.04
	Social Security and Welfare	0.02	0.02
	Agricultural Research and Education	0.01	0.02
	Dairy Development	0.01	0.01
	Information and Publicity	0.01	0.10
	Other Agricultural Programmes	0.01	...
	Others	0.01 ^{&}	0.01
	Total B	2,85.49	2,71.65

[&] Includes revenue receipts under Other Social Services (0.29 lakh), Urban Development (0.42 lakh), Petroleum (0.12 lakh) and Village and Small Industries (0.28 lakh).

STATEMENT 3 : STATEMENT OF RECEIPTS (CONSOLIDATED FUND) - Contd.
GRANTS FROM GOVERNMENT OF INDIA

		<i>Actuals</i>	
		(₹ in crore)	
	Description	2020-21	2019-20
C.	Grants		
	Grants-in-aid from Central Government		
	Grants for State/Union Territory Plan Schemes		
	Deduct Refund	...	(-)5.10
	Grants for Special Plan Schemes		
	Deduct Refund	(-)3.13	(-)5.20
	Centrally Sponsored Schemes		
	Central Assistance/Share	23,13.65	22,53.86
	Externally Aided Projects	17.81	0.51
	Finance Commission Grants		
	Post Devolution Revenue Deficit	32,35.95	8,74.96
	Grants for Rural Local Bodies	1,91.00	90.62
	Grants for Urban Local Bodies	69.00	63.44
	Grants for State Disaster Response Fund	68.00	34.20
	Other Transfer/Grants to States/Union Territories with Legislatures		
	Central Pool of Resources for North Eastern Region	...	40.41
	Schemes for North Eastern Council	33.05	41.19
	Grants under the proviso to Article 275(1) of the Constitution	2.02	29.52
	Contribution to National Disaster Response Fund (NDRF)	12.93	...
	Grants for Central Road Fund	48.84	22.03
	Special Assistance	1,90.40	8,04.93
	Compensation for loss of Revenue arising out of implementation of GST	2,76.50	1,71.00
	Total C	64,56.02	44,16.37
	Total Revenue Receipts (A+B+C)	1,32,92.40	1,10,01.59

STATEMENT 3 : STATEMENT OF RECEIPTS (CONSOLIDATED FUND) - Concl'd.

CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS

		<i>Actuals</i>	
		(₹ in crore)	
	Description	2020-21	2019-20
D.	Capital Receipts		
	Disinvestment proceeds	...	...
	Others	...	...
	Total D		...
E.	Public Debt receipts		
	Internal Debt		
	Market Loans	19,16.00	29,28.00
	WMA ¹ from the RBI	95.95	1,76.66
	Bonds	...	...
	Loans from Financial Institutions	3,08.42	1,53.05
	Special Securities issued to National Small Savings Fund	...	...
	Other Loans	...	...
	Loans and Advances from Central Government		
	Other Loans for States/Union Territories with Legislatures	5,27.98	0.06
	Total E	28,48.35	32,57.77
F.	Loans and Advances by State Government (Recoveries)²	1.25	0.73
G.	Inter-State - Settlement	...	...
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	1,61,42.00	1,42,60.09

¹WMA: Ways and Means Advances.²Details are in Statement 7 in Volume I and Statement 18 in Volume II.

STATEMENT 4 : STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)
A. EXPENDITURE BY FUNCTION

(₹ in crore)					
	Description	Revenue	Capital	L&A	Total
A	General Services				
A.1	Organs of State				
	Parliament/State/Union Territory Legislatures	21.49	...	...	21.49
	President, Vice-President/Governor, Administrator of Union Territories	5.70	...	...	5.70
	Council of Ministers	2.25	...	...	2.25
	Administration of Justice	97.08	...	...	97.08
	Elections	13.50	...	...	13.50
A.2	Fiscal Services				
	Collection of Taxes on Income and Expenditure	0.20	...	...	0.20
	Land Revenue	37.14	...	...	37.14
	Stamps and Registration	1.80	...	...	1.80
	State Excise	9.09	...	...	9.09
	Taxes on Sales, Trade etc.	16.21	...	...	16.21
	Taxes on Vehicles	5.05	...	...	5.05
	Other Taxes and Duties on Commodities and Services	0.93	...	...	0.93
	Other Fiscal Services	4.63	...	...	4.63
	Appropriation for reduction or avoidance of Debt	45.00			45.00
	Interest Payments	12,84.81	...	...	12,84.81
A.3	Administrative Services				
	Public Service Commission	5.06	...	...	5.06
	Secretariat-General Services	73.31	...	...	73.31
	District Administration	79.49	...	...	79.49
	Treasury and Accounts Administration	6.94	...	...	6.94
	Police	13,83.82	6.77	...	13,90.59
	Jails	29.10	...	...	29.10
	Stationery and Printing	10.53	0.04	...	10.57
	Public Works	2,79.26	72.86	...	3,52.12
	Vigilance	2.45	...	...	2.45
	Other Administrative Services	1,19.98	5.93	...	1,25.91

**STATEMENT 4 : STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND) - Contd.**

A. EXPENDITURE BY FUNCTION - Contd.

					(₹ in crore)
	Description	Revenue	Capital	L&A	Total
A	General Services - Concl'd.				
A.4	Pensions & Miscellaneous General Services				
	Pensions and other Retirement Benefits	23,21.61	...	...	23,21.61
	Miscellaneous General services	2.77	...	...	2.77
	Total General Services	58,59.20	85.60	...	59,44.80
B	SOCIAL SERVICES				
B.1	Education, Sports, Art & Culture *				
	General Education	23,13.82	18.99	...	23,32.81
	Technical Education	2.44	...	...	2.44
	Sports and Youth Services	68.06	...	...	68.06
	Art and Culture	2.38	...	...	2.38
B.2	Health & Family Welfare				
	Medical and Public Health	6,30.93	25.08	...	6,56.01
	Family Welfare	2,43.62	...	...	2,43.62
B.3	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	2,03.58	2,92.74	...	4,96.32
	Housing	2,24.49	0.92	...	2,25.41
	Urban Development	6,28.21	...	...	6,28.21
B.4	Information and Broadcasting				
	Information and Publicity	39.93	...	...	39.93
B.5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	4,67.01	12.98	...	4,79.99
B.6	Labour and Labour Welfare				
	Labour, Employment and Skill Development	47.69	...	...	47.69

* The only Major Head for Capital Outlay under this sub-sector is 4202 - Capital Outlay on Education, Sports, Art and Culture.

**STATEMENT 4 : STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND) - Contd.**

A. EXPENDITURE BY FUNCTION - Contd.

(₹ in crore)					
	Description	Revenue	Capital	L&A	Total
B.7	Social Welfare & Nutrition				
	Social Security and Welfare	8,57.52	3.00	...	8,60.52
	Nutrition	87.44	...	...	87.44
	Relief on Account of Natural Calamities	86.98	...	...	86.98
B.8	Others				
	Other Social Services	1.11	...	...	1.11
	Total Social Services	59,05.21	3,53.71	...	62,58.92
C	ECONOMIC SERVICES				
C.1	Agriculture & Allied Activities				
	Crop Husbandry	3,68.02	24.49	...	3,92.51
	Soil and Water Conservation	21.06	...	...	21.06
	Animal Husbandry	1,02.00	0.09	...	1,02.09
	Dairy Development	2.20	...	...	2.20
	Fisheries	55.56	6.09	...	61.65
	Forestry and Wild Life	1,54.18	...	...	1,54.18
	Food Storage and Warehousing	35.08	14.20	...	49.28
	Agricultural Research and Education	1.15	0.25	...	1.40
	Co-operation	22.05	3.82	0.83	26.70
	Other Agricultural Programmes	...	11.81	...	11.81
C.2	Rural Development				
	Special Programmes for Rural	2,07.07	...	...	2,07.07
	Land Reforms	18.26	...	...	18.26
	Other Rural Development Programmes	5,81.73	0.02	...	5,81.75
C.3	Special Areas Programmes				
	North Eastern Areas	12.14	13.17	...	25.31
	Other Special Area Programmes	55.59	...	...	55.59
C.4	Irrigation & Flood Control				
	Medium Irrigation	...	0.48	...	0.48
	Minor Irrigation	51.15	31.87	...	83.02
	Flood Control and Drainage	25.81	...	...	25.81

**STATEMENT 4 : STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND) - Contd.**

A. EXPENDITURE BY FUNCTION - Contd.

(₹ in crore)					
	Description	Revenue	Capital	L&A	Total
C	ECONOMIC SERVICES - Concl.				
C.5	Energy				
	Power	80.09	...	...	80.09
	New and Renewable Energy	...	...	...	...
C.6	Industry & Minerals				
	Village and Small Industries	73.77	6.63	...	80.40
	Industries	8.33	...	...	8.33
	Capital Outlay on Telecommunication and Electronic Industries		2.37		2.37
	Capital Outlay on Consumer Industries	...	...	...	...
	Other Industries	0.71	0.26	...	0.97
	Other Outlays on Industries and Minerals	...	...	...	...
C.7	Transport				
	Civil Aviation	...	...	...	...
	Roads and Bridges	3,14.99	2,11.73	...	5,26.72
	Road Transport	8.07	9.55	...	17.62
	Capital Outlay on Inland Water	...	...		...
	Other Transport Services	2.13	...	...	2.13
C.8	Communications				
	Other Communication Services	36.24	...	...	36.24
C.9	Science Technology and Environment				
	Other Scientific Research	5.29	...	...	5.29
	Ecology and Environment	0.21	...	...	0.21
C.10	General Economic Services				
	Secretariat-Economic Services	6.65	...	...	6.65
	Tourism	4.10	6.68	...	10.78
	Foreign Trade and Export Promotion	...	...	...	...
	Census Surveys and Statistics	11.03	...	...	11.03
	Civil Supplies	44.91	...	...	44.91
	Investments in General Financial and Trading Institutions	...	48.94	...	48.94
	Other General Economic Services	7.29	0.32	...	7.61

STATEMENT 4 : STATEMENT OF EXPENDITURE

A. EXPENDITURE BY FUNCTION - Concl'd.

(₹ in crore)					
	Description	Revenue	Capital	L&A	Total
	Total Economic Services	23,16.86	3,92.77	0.83	27,10.46
D	Grants-in-aid and contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	2,86.55	...	...	2,86.55
E	Loans to Government Servants etc.				
	Miscellaneous Loans	...	...	2.06	2.06
F	Public Debt				
	Internal Debt of the State Government	...	...	7,08.41	7,08.41
	Loans and Advances from the Central Government	...	...	32.83	32.83
	Total Loans, Grants-in-aid and contributions	2,86.55	...	7,43.30	10,29.85
	Total Consolidated Fund Expenditure	1,43,67.82	8,32.08	7,44.13	1,59,44.03

STATEMENT 4 : STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND) - Contd.

B. EXPENDITURE BY NATURE

Object of Expenditure	(₹ in crore)								
	2020-21			2019-20			2018-19		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salaries	52,40.57	...	52,40.57	56,15.40	...	56,15.40	53,99.98	...	53,99.98
Grants-in-aid	28,51.57 ^a	...	28,51.57	23,51.15	..	23,51.15	17,39.65	..	17,39.65
Major Works	...	7,62.32	7,62.32	...	5,19.32	5,19.32	...	7,37.96	7,37.96
Pensionary Charges	23,22.59 ^b	...	23,22.59	23,71.12	...	23,71.12	20,37.01	...	20,37.01
Interest	12,84.81	...	12,84.81	11,24.98	...	11,24.98	10,18.95	...	10,18.95
Repayment of Borrowings	...	7,41.24	7,41.24	...	8,89.07	8,89.07	...	4,98.05	4,98.05
Suspense	33.15	...	33.15	59.20	...	59.20	53.08	...	53.08
Social Pension	4,27.86	...	4,27.86	4,29.79	...	4,29.79	3,24.42	...	3,24.42
Investments	...	65.53	65.53	...	69.33	69.33	...	58.70	58.70
Scholarship/ Stipend	1,80.65	...	1,80.65	1,32.29	...	1,32.29	1,67.63	...	1,67.63
Supplies and Materials	1,08.32	...	1,08.32	97.14	...	97.14	1,25.36	...	1,25.36
Cost of ration, Diet, Medicine, Bedding and Clothing	1,08.01	...	1,08.01	97.01	...	97.01	1,07.42	...	1,07.42
Electricity Charges	1,16.42	...	1,16.42	1,47.38	...	1,47.38	63.40	...	63.40
Wages	45.24	...	45.24	47.71	...	47.71	45.25	...	45.25
Machinery and Equipment	...	24.74	24.74	...	20.33	20.33	...	15.83	15.83
Office Expenses	32.76	...	32.76	39.83	...	39.83	35.49	...	35.49
Travel Expenses	20.02	...	20.02	17.75	...	17.75	18.30	...	18.30
Other Administrative Expenses	30.02	...	30.02	36.19	...	36.19	21.66	...	21.66
P.O.L.	25.24	...	25.24	25.16	...	25.16	20.31	...	20.31
Cost of fuel etc. and maintenance cost of vehicles	11.44	...	11.44	17.46	...	17.46	13.26	...	13.26

^a Includes ₹1,21.58 crore of object head 31-Grants-in-aid under Major Head 3604-Compensation and assignments to Local Bodies & PRIs.

^b Includes pensionary charges of ₹0.56 crore to the retired Home Guard Volunteers under Major Head 2070 and excludes deduct recoveries of overpayments of ₹0.42 crore under Major Head 2071.

**STATEMENT 4 : STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND) - Concl.**

B. EXPENDITURE BY NATURE - Concl.

Object of Expenditure	2020-21			2019-20			2018-19		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Grants for creation of Capital Assets	...	13.91 [§]	13.91	...	2,87.38	2,87.38	...	6,61.74	6,61.74
Minor Works	5,62.37	...	5,62.37	2,09.27	...	2,09.27	1,57.57	...	1,57.57
Professional Services	45.47	...	45.47	43.54	...	43.54	38.07	...	38.07
Other Contractual Services	17.98	...	17.98	25.31	...	25.31	23.42	...	23.42
Subsidies	1,45.83	...	1,45.83	56.62	...	56.62	1,33.19	...	1,33.19
Deposit towards SDRF	90.15	...	90.15	(-)30.21	...	(-)30.21	56.27	...	56.27
Other Charges	2,33.31	...	2,33.31	1,03.61	...	1,03.61	43.52	...	43.52
Transfer of Funds to TTAADC, PRIs and ULBs.	2,44.15	4.88	2,49.03	2,04.11	5.79	2,09.90	2,42.86	6.10	2,48.96
Loans and Advances	...	2.89	2.89	...	3.75	3.75	...	1.12	1.12
Procurement	...	37.49	37.49	...	30.91	30.91	...	23.99	23.99
Hiring charges of private vehicles	14.41	...	14.41	25.60	...	25.60	22.81	...	22.81
Honorarium for Anganwari worker and helper	1,30.59	...	1,30.59	1,28.54	...	1,28.54	...	...	...
Advertising & Publicity	8.84	...	8.84	10.08	...	10.08	...	...	...
Purchase/ Acquisition of Land	...	15.85	15.85	...	17.54	17.54	...	...	...
Motor Vehicles	...	1.35	1.35	...	7.70	7.70	...	...	...
Medical Reimbursement	7.23	...	7.23	9.04	...	9.04	...	...	...
Outsourcing of Services	26.00	...	26.00	...	...	...	...	...	...
Arms & Amunition	14.94	...	14.94	...	...	...	...	...	...
Share of Taxes/Duties	1,64.97 [^]	...	1,64.97	...	...	...	...	...	...
Overtime Allowances	1.07	...	1.07	...	...	...	...	...	...
Rent,Rates and Taxes	2.50	...	2.50	...	...	...	...	...	...
Publication	1.33	...	1.33	...	...	...	...	...	...

[§] Govt. of Tripura in contravention of the provisions contained in IGAS-2 made budgetary provision and spent `13.91 crore of Grants-in-aid under Capital section in 2020-21 .

[^] Amount relates to Major Head 3604-Compensation and assignments to Local Bodies & PRIs.

**STATEMENT 4 : STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND) - Concl'd.**

B. EXPENDITURE BY NATURE - Concl'd.

Object of Expenditure	(₹ in crore)								
	2020-21			2019-20			2018-19		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Purchase of Vehicles	1.54	...	1.54	...	...	...	...	...	...
Discretionary Grants	1.75	...	1.75	...	...	...	...	...	...
Other Capital Expenditure	...	1.21	1.21	...	...	...	...	...	...
Others ^(c)	1.52	...	1.52	10.66	0.07	10.73	19.32	10.28	29.60
Gross Expenditure	1,45,54.62	16,71.41	1,62,26.03	1,34,05.73	18,51.19	1,52,56.92	1,19,28.20	20,13.77	1,39,41.97
Deduct Recoveries/Deduct entries	1,86.80*	95.20	2,82.00	28.82	75.15	1,03.97	39.00	33.73	72.73
Net Expenditure	1,43,67.82	15,76.21	1,59,44.03	1,33,76.91	17,76.04	1,51,52.95	1,18,89.20	19,80.04	1,38,69.24

^(c) The object heads where expenditure is less than ₹1.00 crore are clubbed together and shown under the head "Others" during the year 2020-21.

* Excludes ₹12.74 crore being the reimbursable amount of National Highway Expenditure transferred to 8658-101-PAO Suspense.

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

		(₹ in crore)				
Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Per cent Increase (+)/ Decrease (-)
		2019-20	2019-20	2020-21	2020-21	
		1	2	3	4	5
A.	Capital Account of General Services					
4055	Capital Outlay on Police	12.25	3,12.35	6.77	3,19.12*	(-)44.73
4058	Capital Outlay on Stationery and Printing	0.40	2.17	0.04	2.21	(-)90.00
4059	Capital Outlay on Public Works	58.13	8,92.06	72.86	9,64.92*	25.34
4070	Capital Outlay on other Administrative Services	13.72	15,31.86	5.93	15,37.79	(-)56.78
4075	Capital Outlay on Miscellaneous General Services	...	1.01	...	1.01	...
	Total - A Capital Account of General Services	84.50	27,39.45	85.60	28,25.05	1.30
B.	Capital Account of Social Services					
(a)	Capital Account of Education, Sports, Art and Culture					
4202	Capital Outlay on Education, Sports, Art and Culture	19.24	1738.18	18.99	17,57.17	(-)1.30
	Total - (a) Capital Account of Education, Sports, Art and Culture	19.24	1738.18	18.99	17,57.17	(-)1.30
(b)	Capital Account of Health and Family Welfare					
4210	Capital Outlay on Medical and Public Health	51.40	13,64.22	25.08*	13,89.30*	(-)51.21
4211	Capital Outlay on Family Welfare	...	88.06	...	88.06	...
	Total - (b) Capital Account of Health and Family Welfare	51.40	14,52.28	25.08	14,77.36	(-)51.21

* Differs with Statement No. 16 by ₹ 0.01 crore due to rounding off.

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

		(₹ in crore)				
Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Per cent Increase (+)/ Decrease (-)
		2019-20	2019.20	2020-21	2020-21	
		1	2	3	4	5
B.	Capital Account of Social Services - Contd.					
(c)	Capital Account of Water Supply, Sanitation, Housing and Urban Development					
4215	Capital Outlay on Water Supply and Sanitation	1,57.15	31,40.55	2,92.74	34,33.29	86.28
4216	Capital Outlay on Housing	3.19	14,13.89*	0.92	14,14.81	(-)71.16
4217	Capital Outlay on Urban Development	94.25	15,02.32	...	15,02.32	(-)100.00
	Total - (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	2,54.59	60,56.76*	2,93.66	63,50.42	15.35
(d)	Capital Account of Information and Broadcasting					
4220	Capital Outlay on Information and Publicity	...	55.35	...	55.35	...
	Total - (d) Capital Account of Information and Broadcasting	...	55.35	...	55.35	...

* Increased by ₹ 0.01 crore due to wrong rounding off of progressive balance last year.

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

		(₹ in crore)				
Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Per cent Increase (+)/ Decrease (-)
		2019-20	2019-20	2020-21	2020-21	
		1	2	3	4	5
B.	Capital Account of Social Services - Concl'd.					
(e)	Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities					
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	19.32	8,94.30	12.98	9,07.28	(-)32.82
	Total - (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	19.32	8,94.30	12.98	9,07.28	(-)32.82
(g)	Capital Account of Social Welfare and Nutrition					
4235	Capital Outlay on Social Security and Welfare	1.28	1,92.84	3.00	1,95.84	134.38
4236	Capital Outlay on Nutrition	...	2.11*	...	2.11	...
	Total - (g) Capital Account of Social Welfare and Nutrition	1.28	1,94.95*	3.00	1,97.95	134.38
(h)	Capital Account of other Social Services					
4250	Capital Outlay on other Social Services	...	18.21	...	18.21	...
	Total - (h) Capital Account of other Social Services	...	18.21	...	18.21	...
	Total - B Capital Account of Social Services	3,45.83	1,04,10.03	3,53.71	1,07,63.74	2.28

* Decreased by ₹ 0.01 crore due to wrong rounding off of progressive balance last year.

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

						(₹ in crore)
Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Per cent Increase (+)/ Decrease (-)
		2019-20	2019-20	2020-21	2020-21	
		1	2	3	4	5
C.	Capital Account of Economic Services					
(a)	Capital Account of Agriculture and Allied Activities					
4401	Capital Outlay on Crop Husbandry	13.61	1,89.33*	24.49	2,13.82	79.94
4402	Capital Outlay on Soil and Water Conservation	...	55.18	...	55.18	...
4403	Capital Outlay on Animal Husbandry	0.59	98.66*	0.09	98.75	(-)84.75
4404	Capital Outlay on Dairy Development	...	1.96	...	1.96	...
4405	Capital Outlay on Fisheries	20.91	45.07	6.09	51.16	(-)70.88
4406	Capital Outlay on Forestry and Wild Life	7.39	4,68.40	...	4,68.40	(-)100.00
4407	Capital Outlay on Plantations	...	0.88	...	0.88	...
4408	Capital Outlay on Food Storage and Warehousing	7.26	1,04.54	14.20	1,18.74	95.59
4415	Capital Outlay on Agricultural Research and Education	0.32	49.93 [#]	0.25	50.18	(-)21.88
4425	Capital Outlay on Co-operation	4.00	1,12.84	3.82	1,16.66	(-)4.50
4435	Capital Outlay on other Agricultural Programmes	6.37	1,05.34 [#]	11.81	1,17.15	85.40
	Total - (a) Capital Account of Agriculture and Allied Activities	60.45	12,32.13	60.75	12,92.88	0.50

* Decreased by ₹ 0.01 crore due to wrong rounding off of progressive balance last year.

[#] Increased by ₹ 0.01 crore due to wrong rounding off of progressive balance last year.

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

		(₹ in crore)				
Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Per cent Increase (+)/ Decrease (-)
		2019-20	2019-20	2020-21	2020-21	
		1	2	3	4	5
C.	Capital Account of Economic Services - Contd.					
(b)	Capital Account of Rural Development					
4515	Capital Outlay on other Rural Development Programmes	1,17.08	35,52.19 [#]	0.02	35,52.21	(-)99.98
	Total - (b) Capital Account of Rural Development	1,17.08	35,52.19[#]	0.02	35,52.21	(-)99.98
(c)	Capital Account of Special Areas Programme					
4552	Capital Outlay on North Eastern Areas	13.74	10,65.08	13.17	10,78.25	(-)4.15
	Total - (c) Capital Account of Special Areas Programme	13.74	10,65.08	13.17	10,78.25	(-)4.15
(d)	Capital Account of Irrigation and Flood Control					
4701	Capital Outlay on Medium Irrigation	0.78	2,75.63	0.48	2,76.11	(-)38.46
4702	Capital Outlay on Minor Irrigation	24.59	4,80.56	31.87	5,12.43	29.61
4705	Capital Outlay on Command Area Development	...	0.63	...	0.63	...
4711	Capital Outlay on Flood Control Projects	0.92	2,31.66 [*]	...	2,31.66	(-)100.00
	Total - (d) Capital Account of Irrigation and Flood Control	26.29	9,88.48[*]	32.35[§]	10,20.83	23.05

[#] Increased by ₹0.01 crore due to wrong rounding off of progressive balance last year.

^{*} Decreased by ₹0.01 crore due to wrong rounding off of progressive balance last year.

[§] Differs by ₹ 0.01 crore with Statement-16 due to rounding off.

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

		(₹ in crore)				
Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Per cent Increase (+)/ Decrease (-)
		2019-20	2019-20	2020-21	2020-21	
		1	2	3	4	5
C.	Capital Account of Economic Services - Contd.					
(e)	Capital Account of Energy					
4801	Capital Outlay on Power Projects	27.51	16,80.89	...	16,80.89	(-)100.00
4810	Capital Outlay on New and Renewable Energy	...	64.39	...	64.39	...
	Total - (e) Capital Account of Energy	27.51	17,45.28	...	17,45.28	(-)100.00
(f)	Capital Account of Industry and Minerals					
4851	Capital Outlay on Village and Small Industries	...	27.37	6.63	34.00	100.00
4859	Capital Outlay on Telecommunication and Electronic Industries	...	...	2.37	2.37	100.00
4860	Capital Outlay on Consumer Industries	...	3,83.33	...	3,83.33	...
4875	Capital Outlay on other Industries	...	79.56	0.26*	79.82*	100.00
4885	Other Capital Outlay on Industries and Minerals	...	16.91	...	16.91	...
	Total - (f) Capital Account of Industry and Minerals	...	5,07.17	9.26	5,16.43	100.00
(g)	Capital Account of Transport					
5053	Capital Outlay on Civil Aviation	...	3.63	...	3.63	...
5054	Capital Outlay on Roads and Bridges	1,40.88	56,53.43	2,11.73	58,65.16	50.29
5055	Capital Outlay on Road Transport	16.41	3,74.59	9.55	3,84.14	(-)41.80
5056	Capital Outlay on Inland and Water Transport	...	0.79	...	0.79	...
	Total - (g) Capital Account of Transport	1,57.29	60,32.44	2,21.28	62,53.72	40.68

* Differs with Statement No. 16 by ₹ 0.01 crore due to rounding off.

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

		(₹ in crore)				
Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Per cent Increase (+)/ Decrease (-)
		2019-20	2019-20	2020-21	2020-21	
		1	2	3	4	5
C.	Capital Account of Economic Services - Concl'd.					
(h)	Capital Account of Communication					
5275	Capital Outlay on other Communication Services	...	0.87 [#]	...	0.87	...
	Total - (h) Capital Account of Communication	...	0.87[#]	...	0.87	...
(i)	Capital Account of Science Technology and Environment					
5425	Capital Outlay on other Scientific and Environmental Research	...	54.65 [*]	...	54.65	...
	Total - (i) Capital Account of Science Technology and Environment	...	54.65[*]	...	54.65	...
(j)	Capital Account of General Economic Services					
5452	Capital Outlay on Tourism	...	61.22	6.68	67.90	100.00
5453	Capital Outlay on Foreign Trade and Export Promotion	...	15.12	...	15.12	...
5465	Investments in General Financial and Trading Institutions	49.77	3,31.89	48.94	3,80.83 [§]	(-)1.67
5475	Capital Outlay on other General Economic Services	0.76	8.43	0.32	8.75	(-)57.89
	Total - (j) Capital Account of General Economic Services	50.53	4,16.66	55.94	4,72.60	10.71
	Total - C Capital Account of Economic Services	4,52.89	1,55,94.95	3,92.77	1,59,87.72	(-)13.27
	Grand Total	8,83.22	2,87,44.43	8,32.08	2,95,76.51	(-)5.79

* Decreased by ₹ 0.01 crore due to wrong rounding off of progressive balance last year.

Increased by ₹ 0.01 crore due to wrong rounding off of progressive balance last year.

§ Differs with Statement No. 16 by ₹ 0.01 crore due to rounding off.

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

EXPLANATORY NOTES

During 2020-21 the Government invested ₹65.53 crore in various concerns as under :

Sl. No.	Name of the concern	Amount (₹ in crore)
I Statutory Corporation		
(i)	Tripura Road Transport Corporation, Agartala	8.50
	Total - I - Statutory Corporation	8.50
II Bank		
(i)	Tripura Gramin Bank	...
	Total - II Bank	...
III Government Companies		
(i)	Tripura Small Industries Corporation Limited	5.76
(ii)	Tripura Industrial Development Corporation Ltd.	...
(iii)	Tripura Handloom and Handicrafts Development Corporation Limited	14.12
(iv)	Tripura Jute Mills Limited	25.21
(v)	Tripura Forest Development and Plantation Corporation Ltd.	...
(vi)	Tripura Tea Development Corporation Limited	3.50
(vii)	Tripura Rehabilitation and Plantation Corporation Ltd.	3.00
(viii)	Tripura Horticulture Corporation Ltd.	0.75
(ix)	Tripura State Electricity Corporation Ltd.	...
(x)	Tripura Tourism Development Corporation Ltd.	...
(xi)	Tripura Urban Company Ltd.	...
(xii)	Tripura Natural Gas Company Ltd.	...
(xiii)	Agartala Smart City Ltd.	...

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

EXPLANATORY NOTES - Contd.

Sl. No.	Name of the concern	Amount (₹ in crore)
III Government Companies -Contd.		
(xiv)	Tripura Power Generation Ltd.	...
(xv)	Tripura State Bank Ltd.	...
Total - III - Government Companies		52.34
IV Other Joint Stock Companies and Partnerships		
(i)	Assam Financial Corporation Ltd.	...
(ii)	ONGC Tripura Power Company Ltd.	...
(iii)	North East Transmission Company Ltd.	...
(iv)	Goods and Services Tax Network	...
Total - IV- Other Joint Stock Companies and Partnerships		...
V Co-operative Banks, Societies etc.		
(i)	Tripura State Co-operative Bank Ltd.	...
(ii)	Tripura State Consumers Co-operative Federation Ltd.	2.20
(iii)	Tripura Apex Marketing Co-operative Societies	...
(iv)	Primary Marketing Co-operative Society	0.68
(v)	Primary Agriculture and Marketing Co-operative Society	...
(vi)	Large size Agricultural Multipurpose Societies	...
(vii)	Other Co-operatives (Primary)	0.60
(viii)	Tripura Scheduled Castes Co-operative Development Corporation	0.01
(ix)	Agartala Co-operative Urban Bank Ltd.	0.15
(x)	Tripura OBC Co-operative Development Corporation Ltd.	...
(xi)	Tripura Minorities Co-operative Development Corporation	0.10

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

EXPLANATORY NOTES - Contd.

Sl. No.	Name of the concern	Amount (₹ in crore)
V	Co-operative Banks, Societies etc. - Concl.	
(xii)	Tripura Apex Weavers Cooperative Society	...
(xiii)	Tripura Scheduled Tribe Co-operative Development Corporation	0.75
(xiv)	Tripura Co-operative Agricultural Development Bank Ltd.	...
(xv)	Co-operative Credit Societies	...
(xvi)	Services Co-operative Societies	...
(xvii)	Multipurpose Co-operative Societies	...
(xviii)	Primary Consumers Co-operative Societies	...
(xix)	Matsyajibi Samabaya Samity	...
(xx)	Joint Farming Co-operative society Ltd.	...
(xxi)	Co-operative Employees Fund Societies	...
(xxii)	Contract and Construction Co-operative Societies	...
(xxiii)	Industrial Co-operative Societies	...
(xxiv)	Labour Co-operatives	...
(xxv)	Tripura MARKFED Ltd.	0.20
	Total - V - Co-operative Banks, Societies etc.	4.69
	Total (I+II+III+IV+V)	65.53

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Concl'd.

EXPLANATORY NOTES - Concl'd.

The total investments of the Government in share capital of different concerns at the end of 2019-20 and 2020-21 were ₹ 16,48.66 crore and ₹17,14.19 crore respectively as shown below :

	2019-20		2020-21	
	Number of Concerns	Amount (₹ in crore)	Number of Concerns	Amount (₹ in crore)
(i) Statutory Corporation	1	1,70.03	1	1,78.53
(ii) Bank	1	37.72	1	37.72
(iii) Government Companies	15	12,37.42	15	12,89.76
(iv) Other Joint Stock Companies and Partnerships	4	47.36	4	47.36
(v) Co-operatives	25	1,56.13	25	1,60.82
	46	16,48.66	46	17,14.19[#]

[#] Differs by ₹29.98 crore with Statement No. 8 and Statement No.19, the difference is under reconciliation with the State Government (August 2021).

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities¹

(₹ in crore)

Nature of Borrowings	Balance as on 1 April 2020	Receipt during the year	Repayments during the year	Balance as on 31 March 2021	Net Increase (+)/ Decrease (-)		As a per cent of total Liabilities
					Amount	Per cent	
A. Public Debt							
6003 Internal Debt of the State Government							
Market Loans	91,02.83	19,16.00	2,85.00	1,07,33.83	16,31.00	17.92	50.91
WMA ² from the RBI	...	95.95	95.95	...	...	...	...
Bonds	...	...	...	...	...	...	...
Loans from Financial Institutions [^]	8,49.98	3,08.42	2,08.48	9,49.92	99.94	11.76	4.51
Special Securities issued to National Small Savings Fund	10,74.38	...	1,18.98	9,55.40 [#]	(-)1,18.98	(-)11.07	4.53
Other Loans	0.50	...	...	0.50	...	...	...
6004 Loans and Advances from the Central Government							
Non-Plan Loans	2.86	...	0.49 [#]	2.37	(-)0.49	(-)17.13	0.01
Loans for State/Union Territory Plan Schemes.	1,50.10 ^{&}	...	30.14	1,19.96 [#]	(-)30.14	(-)20.08	0.57
Loans for Centrally Sponsored Plan Schemes.	14.36	...	1.00	13.36 [#]	(-)1.00	(-)6.96	0.06
Loans for Special Schemes	2.89	...	0.84	2.05	(-)0.84	(-)29.07	0.01

^[1] Detailed Account is at pages 434-451.^[2] WMA: Ways and Means Advances.[&] Decreased by ₹0.14 crore due to *pro forma* transfer to appropriate Minor Head 800-Other receipts below the Major Head 0075-Miscellaneous General services being excess repayment of loan made by State Govt. after 31 March 2010 by the Ministry of Finance, Govt. of India from outstanding amount of loans during the year 2020-21.[^] Proforma transfer of ₹0.37 crore from MH 6003-104-Loans from General Insurance Corporation of India and ₹21.33 crore from MH 6003-105-Loans from National Bank for Agricultural and Rural Development to MH 6003-103- Loans from Life Insurance Corporation of India have been made during the year 2020-21 being the adjustment of misclassification prior to 2006-07.[#] Differs by ₹0.01 crore with Statement 17 due to rounding off.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

(i) Statement of Public Debt and Other Liabilities¹ - Contd.

(₹ in crore)

Nature of Borrowings		Balance as on 1 April 2020	Receipt during the year	Repayments during the year	Balance as on 31 March 2021	Net Increase (+)/ Decrease (-)		As a <i>per cent</i> of total Liabilities
A. Public Debt - Concl.						<i>Amount</i>	<i>Per cent</i>	
6004	Loans and Advances from the Central Government - Concl.							
	Pre-1984-85 Loans	0.18	...	...	0.18	...	...	...
	Other Loans for States/Union territories with Legislatures (Block Loans)	13.98	5,27.98	0.36	5,41.60	5,27.62	3774.11	2.57
	Total Public Debt	1,12,12.06[§]	28,48.35	7,41.24	1,33,19.17	21,07.11	18.79	63.17
B. Other liabilities								
	Public Accounts							
	Small savings, Provident Funds etc.	51,69.23	18,47.13	12,08.43	58,07.93*	6,38.70	12.36	27.55
	Reserve funds bearing interest	2,92.65	3,00.68	1,49.38	4,43.95*	1,51.30	51.70	2.11
	Reserve funds not bearing interest	8.97	3,27.48	2,28.88	1,07.57	98.60	1099.22	0.51
	Deposits bearing interest	0.52	12.40	12.63	0.29	(-)0.23	(-)44.23	...
	Deposits not bearing interest	11,62.14	8,65.02	6,22.97	14,04.19	2,42.05	20.82	6.66
	Total other liabilities	66,33.51	33,52.71	22,22.29	77,63.93	11,30.42	17.04	36.83
	Total Public Debt and other liabilities	1,78,45.57[§]	62,01.06	29,63.53	2,10,83.10	32,37.53	18.14	100.00

* Differs by ₹0.01 crore with Statement 17 and 21 due to rounding off .

§ Decreased by ₹0.14 crore due to *pro forma* transfer to appropriate Minor Head 800-Other receipts below the Major Head 0075-Miscellaneous General services. For details please refer footnote '&' at page 33.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

(i) Statement of Public Debt and Other Liabilities - Contd.

Explanatory Notes to Statement 6

1. Amortization arrangements: In accordance with the guidelines issued by the Reserve Bank of India, Government has constituted a fund called “Consolidated Sinking Fund Scheme” of the Government of Tripura. The fund is to be utilized as an Amortization Fund for redemption of the internal debt and public account liabilities of the Government. An amount of ₹24.02 crore as interest earned on Sinking Fund-Investment Account, has been credited to the Fund during the year 2020-21. The total balance of the Fund as on 31 March 2021 stood at ₹3,88.14 crore. No withdrawal has been made from the fund during the year.

2. Loans from Small Saving Fund: Loans out of the collection in the ‘Small Savings Schemes’ and ‘Public Provident Fund’ in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund *viz.* ‘National Small Savings Fund’ was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. No loan has been received during the year 2020-21, however an amount of ₹1,18.98 crore was repaid during the year. The balance outstanding at the end of the year was ₹9,55.40 crore which was 7.17 *per cent* of the total Public Debt of the State Government as on 31 March 2021.

3. Loans and Advances from Central Government - Decrease in indebtness: The balance of Loans and Advances from the Central Government increased during 2020-21 by ₹4,95.15 crore. During 2020-21, the State Government received Block Loans amounting to ₹ 1.98 crore for Externally Aided Project (EAP), ₹2,26.00 crore Back to Back loan in lieu of GST compensation shortfall and ₹3,00.00 crore as Loan to States for Capital expenditure. The loans from the Central Government as on 31 March 2021 constituted 3.22 *per cent* of the total Public Debt of the State Government as on that date.

4. Market loans bearing interest : These are long term loans (which have a currency of more than 12 months) raised in the open market. During the year ₹ 19,16.00 crore of loan by way of auctioning Government Stock *i.e.* (i) ₹3,00.00 crore (6.55 *per cent*) (ii) ₹4,00.00 crore (6.70 *per cent*) (iii) ₹4,13.00 crore (6.81 *per cent*) (iv) ₹6,00 crore (6.65 *per cent*) (v) ₹1,42.00 crore (7.34 *per cent*) and (vi) ₹61.00 crore (7.29 *per cent*) was raised redeemable at par in the year 2030, 2035 and 2036.

5. Market loans not bearing interest: These are unclaimed balance of matured loans which have been notified for discharge and have ceased to bear interest from the due date of discharge.

6. Ways and Means Advances: During the year 2020-21, the State Government has availed ₹85.67 crore as Special Drawing Facility and ₹10.28 crore as Ways and Means Advances from Reserve Bank of India.

7. Service of debt - Interest on debt and other obligations : The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2019-20 and 2020-21 were as shown in next page:-

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Concl.
(i) Statement of Public Debt and Other Liabilities - Concl.
Explanatory Notes to Statement 6 - Concl.

		2020-21	2019-20	Net increase(+)/ decrease (-) during the year (₹ in crore)
(i)	Gross debt and other obligations outstanding at the end of the year			
(a)	Public Debt and Small Savings, Provident Funds etc.	1,91,27.10	1,63,81.28 [#]	27,45.82
(b)	Other obligations	19,56.00	14,64.29	4,91.71
	Total (i)	2,10,83.10	1,78,45.57	32,37.53
(ii)	Interest paid by Government			
(a)	On Public Debt and Small Savings, Provident Funds etc.	12,84.81 [*]	11,24.98	1,59.83
(b)	On other obligations	...	...	...
	Total (ii)	12,84.81	11,24.98	1,59.83
(iii)	Deduct			
(a)	Interest received on loans and advances given by Government	0.08	0.06	0.02
(b)	Interest realised on investment of cash balances	17.04	17.43	(-)0.39
	Total (iii)	17.12	17.49	(-)0.37
(iv)	Net interest charges	12,67.69	11,07.49	1,60.20
(v)	Percentage of gross interest (item (ii)) to total revenue receipts	9.67	10.23	(-)0.56
(vi)	Percentage of net interest (item (iv)) to total revenue receipts	9.54	10.07	(-)0.53
7	Appropriation for reduction or avoidance of Debt			
	(i) Contribution to Sinking Funds	45.00	...	100.00

[#] Decreased by ₹0.14 crore due to *pro forma* transfer to appropriate Minor Head 800-Other receipts below the Major Head 0075-Miscellaneous General Services. For details please refer footnote '&' at page 33.

^{*} Includes ₹9,01.23 crore being the interest on public debt and ₹3,83.58 crore being the interest on GPF and Group Insurance during the year 2020-21.

STATEMENT 7 : STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT
Section 1 : Summary of Loans and Advances: Loanee groupwise
(₹ in crore)

Loanee Group	Balance on 1 April 2020	Disbursements during the year	Repayments during the year	Write - off of irrecoverable loans and advances	Balance on 31 March 2021 (2+3) - (4+5)	Net increase/ decrease during the year (6-2)	Interest payment in arrears
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>
Government Company	56.75	...	...	...	56.75	...	(a)
Others	1,39.78	2.89	1.25	...	1,41.42	1.64	(a)

(a) Information not received from the State Government.

Source of Information : Sanction orders ,Treasury Vouchers and challans.

Following are the cases of a loan having been sanctioned as 'loan in perpetuity'

(₹ in crore)

Sl. No.	Loanee entity [#]	Year of Sanction	Sanction Order No.	Amount	Rate of Interest

[#] Information not received from the State Government.

STATEMENT 7 : STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Contd.

Section 2 : Summary of Loans and Advances: Sector-wise
(₹ in crore)

Sector	Balance on 1 April 2020	Disbursements during the year	Repayments during the year	Write - off of irrecoverable loans and advances	Balance on 31 March 2021 (2+3) - (4+5)	Net increase/ decrease during the year (6-2)	Interest payment in arrears
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>
Social Services							
Loans for Education, Sports, Art and Culture	0.01	...	...	...	0.01	...	...
Loans for Medical and Public Health	81.00	...	...	...	81.00	...	...
Loans for Water Supply, Sanitation, Housing and Urban Development	7.57	...	0.01	...	7.56	(-) 0.01	...
Loans for Social Welfare and Nutrition	10.21	...	...	...	10.21	...	...
Others	0.24	...	...	...	0.24	...	...
Total - Social Services	99.03	...	0.01	...	99.02	(-)0.01	...
Economic Services							
Loans for Agriculture and Allied Activities	23.24	0.83	0.75	...	23.32	0.08	...
Loans for Rural Development	0.40	...	...	...	0.40	...	...
Loans for Power Projects	56.75	...	...	...	56.75	...	...
Loans for Industry and Minerals	3.48	...	...	...	3.48	...	...
Loans for Transport	0.15	...	...	...	0.15	...	...
Total - Economic Services	84.02	0.83	0.75	...	84.10	0.08	...

STATEMENT 7 : STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Contd.

Section 2 : Summary of Loans and Advances: Sector-wise - Concl'd.
(₹ in crore)

Sector	Balance on 1 April 2020	Disbursements during the year	Repayments during the year	Write - off of irrecoverable loans and advances	Balance on 31 March 2021 (2+3) - (4+5)	Net increase/ decrease during the year (6-2)	Interest payment in arrears
<i>I</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>
Loans to Government Servants	13.17	2.06	0.49	...	14.74	1.57	...
Loans for Miscellaneous purposes	0.31	...	...	...	0.31	...	...
Total - F. Loans and Advances	1,96.53	2.89	1.25	...	1,98.17	1.64	...

Note: For details, refer Section 1 of Detailed Statement of Loans and Advances made by the State Government at pages 451-461.

STATEMENT 7 : STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Concl'd.

Section 3 : Summary of repayments in arrears from Loanee entities
(₹ in crore)

Loanee-Entity [#]	Amount of arrears as on 31 March 2021			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2021
	Principal	Interest	Total		
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
...

[#] Information not received from the Government.

STATEMENT 8 : STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital of different concerns for 2019-20 and 2020-21

(₹ in crore)

Name of the concern	2020-21			2019-20		
	Number of concerns	Investment at the end of the year	Dividend/interest received during the year	Number of concerns	Investment at the end of the year	Dividend/ interest received during the year
I. Statutory Corporations	1	1,69.78	NIL	1	1,61.28	NIL
II. Rural Banks	1	33.63	NIL	1	33.63	NIL
III. Government Companies	15	13,30.19	NIL	15	12,77.85	NIL
IV. Other Joint Stock Companies and Partnerships	4	47.36	6.62 [*]	4	47.36	7.94
V. Co-operative Institutions and Local Bodies	25	1,63.21	NIL	25	1,58.52	NIL
Total	46	17,44.17[#]	6.62	46	16,78.64	7.94

[#] Differs with Statement No.5, the difference is under reconciliation.

* Includes dividend of ₹0.45 crore received from ONGC Tripura Power Company Ltd. (OTPC) and ₹6.17 crore received from North East Transmission Company Ltd. (NETC) during the year 2020-21.

STATEMENT 9 : STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Guarantees given by the State Government for repayment of loans etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding on the 31 March 2021 in various sectors are shown below :-

(₹ in crore)

Sector	Maximum amount guaranteed	Outstanding at the beginning of the year	Additions during the year	Deletions during the year	Invoked during the year		Outstanding at the end of the year	Guarantee Commission or fee		Other material details
					Discharged	Not Discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
Power (1)	...*	1,59.57	1,00.00	NIL	NIL	NIL	2,59.57	NIL	1.00	Details are given in the Sector wise details for each class.
Co-operative (6) [§]	4,36.88	1,75.00	30.00	39.55	NIL	NIL	1,65.45	0.30	0.30	
Irrigation	Information not furnished by the State Government	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	
Roads and Transport		NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	
State Financial Corporation		NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	
Urban Development and Housing		NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	
Other Infrastructure		NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	
Others										
(i) Municipalities/Universities/Local Bodies		NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	
(ii) Government Companies		NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	
Total Others :		...	NIL	NIL	NIL	NIL	NIL	NIL	NIL	
Agartala Smart City Ltd.	2,00.00	2,00.00	NIL	NIL	NIL	NIL	2,00.00	NIL	NIL	

* Information not furnished by the State Government.

§ 6(six) guarantees in respect of Co-operatives have been given by the Government during 2020-21.

STATEMENT 9 : STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Guarantees given by the State Government for repayment of loans etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding on the 31 March 2021 in various sectors are shown below :-

(₹ in crore)											
Sector	Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Additions during the year	Deletions during the year	Invoked during the year		Outstanding at the end of the year	Guarantee Commission or fee		Other materials details	
					Discharged	Not Discharged		Receivable	Received		
1	2	3	4	5	6	7	8	9	10	11	
Tripura Housing & Construction Board	2,00.00	2,00.00	NIL	2,00.00	NIL	NIL	NIL	NIL	NIL	NIL	Details are given in the Sector wise details for each class.
Tripura Infrastructure and Investment Fund Board	1,46.40	NIL	1,46.40	NIL	NIL	NIL	1,46.40	NIL	1.46		
GRAND TOTAL :	9,83.28	7,34.57[#]	2,76.40	2,39.55	NIL	NIL	7,71.42[#]	0.30[*]	2.76		

* Total Guarantee fees receivable of ₹0.30 crore i.e. ₹0.22 crore in respect of Tripura State Co-operative Banks Ltd. and ₹0.08 crore in respect of Tripura Co-operative Agricultural Rural Development Bank Ltd. pertained to the financial year 2012-13.

[#] The figure is inclusive of interest of ₹0.08 crore. The interest position in the balance amount of ₹7,34.57 crore at the end of the year 2020-21 is awaited from the State Government (August 2021).

STATEMENT 10 : STATEMENT OF GRANTS- IN-AID GIVEN BY THE GOVERNMENT

(a) Statement Containing Details of Total Funds Released During the Year 2020-21 as Grants-in-aid in Cash and Funds Allocated for Creation of Capital Assets*

(₹ in crore)							
Name / Category of the Grantee		Total funds released as Grants-in-aid			Fund allocated for creation of Capital Assets out of total funds released shown in Column No. 2		
		State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
1		2			3		
1.	Urban Local Bodies						
(i)	Municipal Corporations	55.89	37.50	93.39	...	...	...
(ii)	Municipalities/ Municipal Councils	62.17	3,50.38	4,12.55	...	...	...
(iii)	Others	27.76	...	27.76	...	...	...
2.	Panchayati Raj Institutions						
(i)	Zilla Parishads	2.66	3.18	5.84	...	...	...
(ii)	Panchayati Samities	2.75	15.92	18.67	...	...	...
(iii)	Gram Panchayats	22.41	44.57	66.98	...	...	...
(iv)	Others	25.71	79.59	1,05.30	...	...	...
3.	Public Sector Undertakings						
(i)	Government Companies	...	...	...	...	...	...
(ii)	Statutory Corporations	...	...	...	...	...	...

STATEMENT 10 : STATEMENT OF GRANTS- IN-AID GIVEN BY THE GOVERNMENT - Contd.

(a) Statement Containing Details of Total Funds Released During the Year 2020-21 as Grants-in-aid in Cash and Funds Allocated for Creation of Capital Assets*- Concl'd.

(₹ in crore)							
Name / Category of the Grantee		Total funds released as Grants-in-aid			Fund allocated for creation of Capital Assets out of total funds released shown in Column No. 2		
		State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
1		2			3		
4.	Non-Government Organisations	...	...	...	...	...	...
5.	Autonomous Bodies						
(i)	Universities	...	...	...	...	...	...
(ii)	Development Authorities	...	...	...	...	...	...
(iii)	Cooperative Institutions	...	...	...	...	...	...
(iv)	Others	3,00.27	57.20	3,57.47	...	...	...
6.	Others	7,28.66	10,48.87	17,77.53	13.91	...	...
Total		12,28.28	16,37.21	28,65.49	13.91	...	...

* Information furnished by the State Government.

STATEMENT 10 : STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT - Contd.

(b) Statement Containing Details of Total Value of Grants-in-aid in kind released during the year 2020-21 and Value of Grants-in-aid in kind being Capital Assets in Nature*

(₹ in crore)

Name/Category of the Grantee		Total Value of Grants-in-aid in kind	Value of Grants-in-aid in kind being Capital Asset in Nature
1		2	3
1.	Urban Local Bodies		
(i)	Municipal Corporations	Nil	Nil
(ii)	Municipalities/ Municipal Council	Nil	Nil
(iii)	Others	Nil	Nil
2.	Panchayati Raj Institutions		
(i)	Zilla Parishads	Nil	Nil
(ii)	Panchayati Samities	Nil	Nil
(iii)	Gram Panchayats	Nil	Nil
(iv)	Others	Nil	Nil
3.	Public Sctor Undertakings		
(i)	Government Companies	Nil	Nil
(ii)	Statutory Corporations	Nil	Nil
(iii)	Others	Nil	Nil

STATEMENT 10 : STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT - Concl.

(b) Statement Containing Details of Total Value of Grants-in-aid in kind released during the year 2020-21 and Value of Grants-in-aid in kind being Capital Assets in Nature* - Concl.

(₹ in crore)

Name/Category of the Grantee		Total Value of Grants-in-aid in kind	Value of Grants-in-aid in kind being Capital Asset in Nature
1		2	3
4.	Non-Government Organisations	Nil	Nil
5.	Autonomous Bodies		
(i)	Universities	Nil	Nil
(ii)	Development Authorities	Nil	Nil
(iii)	Cooperative Institutions	Nil	Nil
(iv)	Others	Nil	Nil
6.	Others	Nil	Nil
	Total	Nil	Nil

* Information furnished by the State Government.

STATEMENT 11 : STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2020-21			2019-20		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
Expenditure Heads (Revenue Account)	13,60.00	1,30,07.82	1,43,67.82	11,54.92	1,22,21.99	1,33,76.91
Expenditure Heads (Capital Account)	0.42	8,31.66	8,32.08	...	8,83.22	8,83.22
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	7,41.24	2.89	7,44.13	8,89.07	3.75	8,92.82
Total	21,01.66	1,38,42.37	1,59,44.03	20,43.99	1,31,08.96	1,51,52.95

(a) The figures have been arrived as follows:-

E. Public Debt[#]

Internal Debt of the State Government	7,08.41	...	7,08.41	8,56.80	...	8,56.80
Loans and Advances from the Central Government	32.83	...	32.83	32.27	...	32.27

F. Loans and Advances^{*}

Loans for General Services	...	...	...	...	...	...
Loans for Social Services	...	...	...	...	...	...
Loans for Economic Services	...	0.83	0.83	...	1.52	1.52
Loans to Government servants etc.	...	2.06	2.06	...	2.23	2.23
Loans for Misc. Purpose	...	...	...	...	...	...

[#]A more detailed account is given in Statement No. 17 at pages 433-450.

^{*}A more detailed account is given in Statement No. 18 at pages 451-461.

STATEMENT 11 : STATEMENT OF VOTED AND CHARGED EXPENDITURE - Concl'd.

Particulars	Actuals					
	2020-21			2019-20		
	Charged	Voted	Total	Charged	Voted	Total
(₹ in crore)						
G. Inter-State Settlement						
Inter-State Settlement
H. Transfer to Contingency Fund

The percentage of charged expenditure and voted expenditure to total expenditures during 2019-20 and 2020-21 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2019-20	13.49	86.51
2020-21	13.18	86.82

**STATEMENT 12 : STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT**

	On 1 April 2020	During the Year 2020-21	On 31 March 2021
	1	2	3
	(₹ in crore)		
Capital and other Expenditure			
<i>Capital Expenditure (Sub Sector wise)</i>			
General Services	27,39.45	85.60	28,25.05
Education, Sports, Art and Culture	17,38.18	18.99	17,57.17
Health and Family Welfare	14,52.28	25.08	14,77.36
Water Supply, Sanitation, Housing and Urban Development	60,56.76*	2,93.66	63,50.42
Information and Broadcasting	55.35	...	55.35
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	8,94.30	12.98	9,07.28
Social Welfare and Nutrition	1,94.95&	3.00	1,97.95
Other Social Services	18.21	...	18.21
Agriculture and Allied Activities	12,32.13	60.75	12,92.88
Rural Development	35,52.19*	0.02	35,52.21
Special Areas Programme	10,65.08	13.17	10,78.25
Irrigation and Flood Control	9,88.48&	32.35	10,20.83
Energy	17,45.28	...	17,45.28
Industry and Minerals	5,07.17	9.26	5,16.43
Transport	60,32.44	2,21.28	62,53.72

* Increased by ₹ 0.01 crore due to wrong rounding off of progressive balance last year.

& Decreased by ₹ 0.01 crore due to wrong rounding off of progressive balance last year.

**STATEMENT 12 : STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT - Contd.**

	On 1 April 2020	During the Year 2020-21	On 31 March 2021
	1	2	3
	(₹ in crore)		
Capital and other Expenditure - Contd..			
Communication	0.87 [*]	...	0.87
Science Technology and Environment	54.65 ^{&}	...	54.65
General Economic Services	4,16.66	55.94	4,72.60
Total - Capital expenditure	2,87,44.43	8,32.08	2,95,76.51
Loans and Advances			
Loans and Advances for various Services -			
Education, Sports, Art and Culture	0.01	...	0.01
Medical and Public Health	81.00	...	81.00
Water Supply, Sanitation, Housing and Urban Development	7.57	(-)0.01	7.56 ^{\$}
Social Welfare and Nutrition	10.21	...	10.21
Others	0.24	...	0.24
Agriculture and Allied activities	23.24	0.08	23.32
Rural Development	0.40	...	0.40
Energy	56.75	...	56.75
Industry and Minerals	3.48	...	3.48

^{*} Increased by ₹ 0.01 crore due to wrong rounding off of progressive balance last year.

[&] Decreased by ₹ 0.01 crore due to wrong rounding off of progressive balance last year.

^{\$} Differs by ₹0.01 crore with Statement-18 due to rounding off.

**STATEMENT 12 : STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT - Contd.**

	On 1 April 2020	During the Year 2020-21	On 31 March 2021
	1	2	3
	(₹ in crore)		
Loans and Advances for various Services - Concl'd.			
Transport	0.15	...	0.15
General Economic Services	...	...	...
Loans to Government Servants	13.17	1.57	14.74
Loans for Miscellaneous Purposes	0.31	...	0.31
TOTAL - Loans and Advances	1,96.53	1.64	1,98.17
TOTAL - Capital and other expenditure	2,89,40.96	8,33.72	2,97,74.68
Ded. Contribution from Contingency Fund	...		...
. Contribution from Miscellaneous Capital Receipts	...		...
. Contribution from development funds, reserve funds etc.	...		...
Net - Capital and other Expenditure	2,89,40.96	8,33.72	2,97,74.68

**STATEMENT 12 : STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT - Contd.**

	On 1 April 2020	During the Year 2020-21	On 31 March 2021
	1	2	3
	(₹ in crore)		
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus (+)/Deficit (-) for 2020-21		(-)10,75.42	
Add - Adjustment on Account of retirement/Disinvestment			
Debt-			
Internal Debt of the State Government	1,10,27.69	16,11.95	1,26,39.64
Loans and Advances from the Central Government	1,84.37 ^a	4,95.15	6,79.52
Small Savings, Provident Funds etc.	51,69.23	6,38.70	58,07.93
Total: Debt	1,63,81.29	27,45.80	1,91,27.09
Other Obligations			
Contingency Fund	10.00	...	10.00
Reserve Funds	3,01.62	2,49.91	5,51.53

^a Decreased by ₹0.14 crore due to *pro forma* transfer to appropriate minor head 800-Other receipts below the Major Head 0075-Miscellaneous General services being eventual adjustment of excess repayment of loan made by State Govt. after 31 March 2010 by the Ministry of Finance, Govt. of India from outstanding amount of loans during the year 2020-21.

**STATEMENT 12 : STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT - Concl'd.**

	On 1 April 2020	During the Year 2020-21	On 31 March 2021
	1	2	3
	(₹ in crore)		
PRINCIPAL SOURCES OF FUNDS - Concl'd.			
Deposit and Advances	11,61.79	2,42.61	14,04.40
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	(-)1,40.83	(-)2.18	(-)1,43.01
Remittances	(-)3,60.80	(-)32.34	(-)3,93.14
TOTAL - Other Obligations	9,71.78	4,58.00	14,29.78
TOTAL - Debt and Other Obligations	1,73,53.07	32,03.80	2,05,56.87
<i>Deduct</i> Cash Balance	3,39.85	(-)2,92.76	47.09
<i>Deduct</i> Investments	3,53.36	15,87.42	19,40.78
Add- Amount closed to Government Accounts during 2020-21	...	...	...
Net-Provision of funds	1,66,59.86[#]	8,33.72	1,85,69.00

[#] Please refer footnote 'a' at page 53.

There was also a difference of ₹1,12,05.68 crore between the net capital and other expenditure as on 31 March 2021 and the net provision of funds, which represents cumulative revenue surplus and amount closed to Government Account.

**STATEMENT 13 : SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND
AND PUBLIC ACCOUNT**

A. The following is a summary of balances as on 31 March 2021 :-

Debit Balances (₹ in crore)	Sector of the General Account	Name of Account	Credit Balances (₹ in crore)
		Consolidated Fund	
1,83,70.84 [#]	A to D and Part of L	Government Account	
...	E	Public Debt	1,33,19.17
1,98.17	F	Loans and Advances	
		Contingency Fund	
...		Contingency Fund	10.00
		Public Account	
	I	Small Savings, Provident Fund, etc.	58,07.92
	J	Reserve Funds	
		(i) Reserve funds bearing Interest	4,43.96
		(ii) Reserve funds not bearing Interest	5,05.04
		Gross Balance	
3,97.47		Investments	
	K	Deposits and Advances	
...		(i) Deposits bearing Interest	0.29
...		(ii) Deposits not bearing Interest	14,04.19
0.07		(iii) Advances	

[#]Please see 'B' at page 56 to understand how this figure is arrived at.

**STATEMENT 13 : SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND
AND PUBLIC ACCOUNT - Contd.**

A. The following is a summary of balances as on 31 March 2021 - Concl'd.

Debit Balances (₹ in crore)	Sector of the General Account	Name of Account	Credit Balances (₹ in crore)
	L	Suspense and Miscellaneous	...
19,40.78		Investments	...
1,43.01		Other Items (Net)	...
3,93.14	M	Remittances	...
47.09 ^{&}	N	Cash Balance	...
2,14,90.57			2,14,90.57

[&]As regards Reserve Bank Deposits which is a component of the cash balance of the Government, there was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India. For details see footnote at page-6.

**ANNEX TO STATEMENT 13 : SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND
AND PUBLIC ACCOUNT**

B. Government Account :- Under the system of book keeping followed in Government Accounts, the amount booked under revenue, capital and other transactions of Government, the balances which are not carried forward from year to year in the accounts are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions.

To this, the balances under Public Debt, Loans and Advances, Small Savings, Provident Fund, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (other than miscellaneous Government Account), Remittances and Contingency Fund etc., are added and the closing cash balance at the end of the year is to be worked out and proved.

The other headings in the summary take into account the balances under all accounts heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

It must be understood that these balances can not be regarded as complete record of the financial position of the Government as it does not take into account all the physical assets of the State, such as lands, buildings, communications etc., nor any accrued dues or outstanding liabilities which are not brought to account under cash basis of accounting followed by Government.

**STATEMENT 13 : SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND
AND PUBLIC ACCOUNT - Concl'd.**

**ANNEX TO STATEMENT 13 : SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND
AND PUBLIC ACCOUNT - Concl'd.**

Dr.	Details	Cr.
(₹ in crore)		(₹ in crore)
1,64,63.34 ^{&}	A - Balance at the Debit of the Government Account on 1 April 2020	...
	... B - Receipt Heads (Revenue Account)	1,32,92.40
	... C - Receipt Heads (Capital Account)	...
1,43,67.82	D - Expenditure Heads (Revenue Account)	...
8,32.08	E - Expenditure Heads (Capital Account)	...
	... F - Suspense and Miscellaneous	...
	... (Miscellaneous Government Account)	...
	... G - Amount at the debit of Government Account on 31 March 2021	1,83,70.84
3,16,63.24	Total	3,16,63.24

(i) In a number of cases, there are unreconciled differences in the closing balance as reported in the statement of 'Receipt, Disbursements of Contingency fund and Public Account' (Statement No. 21).

(ii) The balances are communicated to the officers concerned every year for verification and acceptance thereof. In a large number of cases such acceptances have not been received.

(iii) The cases where acceptances of balances have been delayed and the amounts involved are considerable have been mentioned in Annexure 'A' of Appendix VII.

[&] Decreased by ₹0.14 crore due to *pro forma* transfer to appropriate Minor Head 800-Other Receipts below the MH 0075- Miscellaneous General Services being eventual adjustment of excess repayment of loan made by the State Govt. after 31 March 2010 by the Ministry of Finance, Govt. of India from outstanding loan during the year 2020-21.

NOTES TO ACCOUNTS**1. Summary of Significant Accounting Policies:**

(i) **Entity and Accounting Period:** These accounts present the transactions of the Government of Tripura for the period 1 April 2020 to 31 March 2021. The accounts of receipts and expenditure of the Government of Tripura have been compiled based on the initial accounts rendered by nine Treasuries, one e-treasury, 39 Forest Divisions/Sub-divisions, 53 Public Works Divisions and Advices of the Reserve Bank of India. No accounts have been excluded at the end of the year.

(ii) **Basis of Accounting:** With the exception of some book adjustments (**Annexure-A**), the accounts represent the actual cash receipts and disbursements during the accounts period. Physical Assets and Financial Assets such as investments etc., are shown at historical cost i.e., the value in the year of acquisition/purchase. Physical Assets are not depreciated or amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Retirement benefits disbursed during the accounts period have been reflected in the accounts, but the future pension liability of the Government, i.e., the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

(iii) **Currency in which Accounts are kept:** The accounts of Government of Tripura are maintained in Indian Rupees (₹).

(iv) **Form of Accounts:** Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General, prescribe. The word “form” used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads of accounts under which the transactions are to be classified.

(v) **Classification of Capital and Revenue Expenditure:** Revenue Expenditure is recurring in nature and is intended to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character or of reducing permanent liabilities.

2. Consolidated Fund:

(i) **Goods and Services Tax:** Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2020-21, the State GST collection was ₹1,056.01 crore compared to ₹1,026.63 crore in the year 2019-20, registering an increase of ₹ 29.38 crore (2.86 *per cent*). This includes Advance Apportionment of IGST amounting to ₹74.82 crore. In addition, the State received ₹1,258.50 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹2,314.51 crore. The State received, compensation of ₹276.50 crore on account of loss of revenue arising out of implementation of GST during 2020-21.

(ii) **Misclassification between Revenue and Capital Expenditure:** During the year 2020-21 Government of Tripura incorrectly booked expenditure of ₹13.91 crore (object head 57- Grants for creation of Capital assets) under Capital Section instead of Revenue Section as has been determined from the purpose of expenditure. The impact of misclassification on the Revenue Deficit of the State is given under para 7. Details are shown in **Annexure-B**.

(iii) **Reconciliation of Receipts and Expenditure between CCOs and Accountant General (A&E):** All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E), Tripura. During the year, receipts amounting to ₹16,142.00 crore (100 *per cent* of total receipts) and expenditure amounting to ₹ 15,944.03 crore (100 *per cent* of total expenditure) were reconciled.

(iv) **Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts:** The Minor Head 800-Other Expenditure/800-Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged, since it renders the accounts opaque.

During the year 2020-21, ₹138.75 crore under 18 Major Heads of accounts, constituting 0.91 *per cent* of the total Revenue and Capital expenditure (₹15,199.90 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. Details of substantial expenditure (50 *per cent* and above) booked under Minor Head 800-Other Expenditure are given at **Annexure-C**.

Similarly, ₹147.76 crore under 41 Major Heads of Account, constituting 1.11 *per cent* of the total Revenue Receipts (₹13292.40 crore) was classified under 800-Other Receipts in the accounts. Details

of substantial receipts (50 *per cent* and above) booked under the Minor Head 800 -Other Receipts are given in **Annexure-D**.

(v) **Opening of New Sub Heads/Detailed Heads of Accounts without advice:** No new Sub Heads /Detailed Heads were opened by State Government during the year without the advice of Accountant General (A&E). During 2020-21, the State Government of Tripura opened 34 new Detailed Heads (26 under the Revenue Section, four under Capital section and four under both Revenue and Capital) in the budget, after seeking the advice of the Accountant General (A&E) as required under the provisions of Article 150 of the Constitution of India.

(vi) **Transfer of funds to Personal Ledger (PL) accounts:** Personal Ledger (PL) accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme; by debiting the service heads in the Consolidated Fund of the State and crediting the Personal Deposits under the Major Head 8443-Civil Deposits and the Minor Head 106-Personal Deposits. Administrators of PL accounts are required to close such accounts on the last working day of the financial year and transfer the unspent balances back to the Consolidated Fund. The State Government is authorized to open PL accounts to deposit funds required for specific purpose by transfer of funds from the Consolidated Fund or by transfer of funds other than from the Consolidated Fund.

During the year 2018-19, the Government of Tripura had taken a policy decision to transfer funds from Bank Accounts of DDOs to PL Accounts with the concurrence of the Accountant General (A&E), where Bank balance of a particular DDO exceeds ₹2.00 crore except funds of Central Schemes, where it is mandatorily required to be kept in separate Bank account as per Scheme guidelines.

During 2020-21, the State Government was authorized to open 58 new PL accounts. As on 31 March 2021, there were 259 PL Accounts of which in 109 PL Accounts no transactions were done during 2020-21.

72 Administrators (out of 259) of Personal Ledger Accounts had reconciled and verified their balances with the treasury figures and no annual verification certificates were furnished by them to the Treasury officer for onward submission to Accountant General (A&E) office.

Details of PL accounts as on 31 March 2021 are given below:

Table 1: Status of PL Accounts

(₹ in crore)

Opening Balance as on 01 April 2020		Addition during the year 2020-21		Withdrawal during the year 2020-21		Closing Balance as on 31 March 2021	
Number of Administrators	Amount	Number of PL accounts Administrators	Amount deposited in PL accounts (including new accounts)	Number of Accounts closed	Amount withdrawn from PL Accounts	Number of Administrators	Amount
201	328.32	58	465.81	Nil	318.24	259	475.89

As per Rule 624 of Central Treasury Rules (followed by Government of Tripura), if a Personal Ledger account is not operated upon for a considerable period and there is reason to believe that the need for the ledger account has ceased, the same should be closed in consultation with the officer in whose favour the Personal Ledger account has been opened. But, no PL account was closed by the Administrator of 109 PL Account holders as there were no balances lying in those Accounts as on 31 March 2021.

(vii) Unadjusted Abstract Contingent (AC) Bills: Financial rules (Rule 290 of Central Treasury Rules) envisage that no moneys should be drawn from government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills by debiting Service Heads. In terms of Rule 31(12) of Delegation of Financial Power Rules 2019 of Government of Tripura, DDOs are required to present Detailed Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure within 60 days from the date of drawal of such advance, unless otherwise permitted by the Administrative Department with the concurrence of the Finance Department. Delayed submission or prolonged non-submission of supporting DCC bills renders expenditure through AC Bills opaque and the expenditure shown in the Finance Accounts cannot be vouched as correct or final.

Out of 2191 unadjusted AC bills involving ₹69.90 crore pending for clearance upto 2019-20, the State Government had cleared 1734 AC bills involving ₹36.40 crore during the year 2020-21. During 2020-21, 594 AC bills amounting to ₹32.03 crore were drawn of which 571 AC bills amounting to ₹18.36 crore (57.32 per cent) were drawn in March 2021. DCC Bills in respect of a total of 1019 AC bills amounting to ₹65.04 crore as on 31 March 2021 involving 19 Departments were not received.

Details of unadjusted AC bills as on 31 March 2021 pending submission of DCC bills are given below:

Table 2: Year-wise status of Unadjusted AC Bills

(₹ in crore)

Year	Opening Balance		AC Bills cleared during the year 2020-21		Unadjusted AC Bills	
	No. of Bills	Amount	No. of Bills	Amount	No. of Bills	Amount
Upto 2018-19	1651	61.62	1511	31.34	140	30.28
2019-20	540	8.28	223	5.06	317	3.22
2020-21	594*	32.03	32	0.49	562	31.54
Total	2785	101.93	1766	36.89	1019	65.04

* Additions during the year 2020-21.

The major defaulting departments that had not submitted DCC bills are Relief and Rehabilitation Department (₹43.63 crore), Tribal Welfare Department (₹8.17 crore), Urban Development Department (₹2.94 crore), Welfare of Scheduled Castes Department (₹ 2.64 crore) and Revenue Department (₹2.29 crore). Age analysis of AC bills of these Departments is shown in **Annexure-E**.

(viii) Utilization Certificates (UCs) for Grants-in-Aid not received:

In terms of Rules 238(1) of the General Financial Rules 2017, Utilization Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within twelve months from the date of receipt of grant or before applying for a further grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is no assurance that the amount shown in Finance Accounts had reached the beneficiaries and thus the expenditure cannot be vouched as correct or final.

During the year 2020-21, 712 UCs for ₹254.25 crore pertaining to the period upto 2020-21 were cleared. The position of outstanding UCs as on 31 March 2021 is given below:

Table 3: Year-wise status of outstanding UCs

(₹ in crore)

Year*	Pending UCs at the beginning of the year		UCs actually received during the year 2020-21		UCs awaited as on 31-03-2021	
	Number	Amount	Number	Amount	Number	Amount
Upto2018-19	311	109.84	236	93.81	75	16.03
2019-20	319	114.14	174	70.74	145	43.40
2020-21	663	289.89	302	89.70	361	200.19
Total	1293	513.87	712	254.25	581	259.62

* The year mentioned above relates to "Due year" i.e. after 12 months of actual drawal.

As on 31 March 2021, 581 number of UCs amounting to ₹259.62 crore were pending/awaited from 29 Departments. Major defaulting departments that had not submitted UCs are Panchayati Raj Department (₹90.77 crore, 34.96 per cent), Education (School) Department (₹46.59 crore, 17.95 per cent), Urban Development Department (₹32.98 crore, 12.70 per cent), Industries & Commerce Department (₹19.76 crore, 7.61 per cent), Health Department (₹16.50 crore, 6.36 per cent). Age analysis of UCs of line Departments having highest pendency is shown in **Annexure-F**.

(ix) **Liabilities towards Retirement benefits:** The expenditure on “Pension and other Retirement Benefits” for State Government employees recruited on or before 30 June 2018 was ₹2,315.31 crore during the year (excluding expenditure on National Pension System of State Government Employees recruited on or after 1 July 2018).

(x) **Interest Adjustment:** Government is liable to pay/adjust interest in respect of balances under category J-Reserve Funds (a. Reserve Funds bearing interest) and K-Deposit and Advances (a. Deposits bearing interest), and for this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account.

Details of these Funds/Deposits and interests paid by the Government during the year 2020-21 are given below:

Table 4: Interest Obligations on Reserve Funds bearing interest

(₹ in crore)				
Funds/Deposits	Balance on 1 April, 2020	Basis for calculation of interest	Interest due	Interest paid
State Disaster Response Fund	113.98	Interest calculated taking average Ways and Means Advances interest rate as 7.5 per cent at the rate of for the year 2020-21.	8.55	Nil
State Compensatory Afforestation Deposit	178.67	Interest calculated at the rate of 3.4 per cent, taking into account the rate fixed for the year 2020-21 by Ministry of Forest, Environment & Climate Change, Govt. of India)	6.07	Nil
Defined Contributory Pension Scheme	0.52	Interest calculated as per the rate of interest notified by the Government/payable to General Provident Fund as 7.1 per cent.	0.04	Nil
Total	293.17		14.66	Nil

Non-payment/short payment of the interest of ₹14.66 crore has resulted in understatement of Revenue and Fiscal Deficit by ₹14.66 crore.

(xi) **Investments:** Information on Government investments appearing in Statements 8 and 19 of the Finance Accounts is based on information received from the State Government. The Government invested ₹65.53 crore during 2020-21. Government investment of ₹1,744.17 crore as on 31 March 2021 yielded dividend of ₹6.62 crore (0.38 *per cent*) during 2020-21. Details of Government investment as on 31 March 2021 are given as follows:-

Table 5: Status of Category wise Investments

Category	Number of entities	Investment at the end of the year 2020-21
Statutory Corporation	1	169.78
Rural Banks	1	33.63
Government Companies	15	13,30.19
Other Joint Stock Companies and Partnership	4	47.36
Co-operative Banks & Societies	25	163.21
Total	46	1,744.17

(xii) **Grants/Loans given to PSUs where accounts are not finalized:** During 2020-21 Government of Tripura had not given any grants/loans to any PSUs where accounts are not finalized. It is observed that out of 15 State PSUs, the accounts of six PSUs were in arrears ranging from one year to four years upto the end of 31 March 2021. The six PSUs whose accounts are in arrears are depicted in **Annexure-G**.

(xiii) **Guarantees given by the Government:** The Tripura Fiscal Responsibility and Budget Management (FRBM) Act, 2005 limits the amount of annual incremental risk weighted guarantees to one *per cent* of the Gross State Domestic Product (GSDP) of that year, within which, the Government may give guarantee on the security of the Consolidated Fund of the State.

During the year, amount guaranteed by the State Government is ₹276.40 crore which was 0.46 *per cent* of the GSDP for the year 2020-21. The total guarantees (principal plus interest) outstanding as on 31 March 2021 was ₹771.42 crore (1.31 *per cent* of the GSDP).

During 2020-21, the State Government received ₹2.76 crore towards guarantee commission, which constituted one *per cent* of the guaranteed amount during 2020-21 (₹276.40 crore). Details are given in **Annexure H**.

(xiv) **Expenditure on Ecology and Environment:** The National Environment Policy, 2006 is intended to mainstream environmental concerns in all developmental activities. The Budget and

Expenditure data relating to “Environment”, “Waste Management”, “Prevention and Control of Pollution”, “Environment Research and Education”, “Environmental Protection” etc. are compiled from the vouchers/budget documents etc. rendered by the State Government.

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts upto the level of Minor Head under various functional head of accounts. During the year 2020-21, the Government of Tripura incurred ₹0.21 crore against the budget allocation of ₹0.21 crore under Major Head 3435- Ecology and Environment. The expenditure incurred during 2020-21 was ₹0.21.crore, i.e. 0.0015 *per cent* of Revenue Expenditure. Minor head wise details of expenditure viz-a-viz Budget is given in **Annexure-I**.

(xv) Unspent amount lying in the Bank Accounts of DDOs:

Drawing and Disbursing officers (DDOs) are required to withdraw money from the Government Account/Consolidated Fund for making payment on behalf of the Government. During the year 2020-21, the State Government transferred/deposited ₹978.65 crore into bank accounts of 720 Drawing and Disbursing Officers for disbursement, despite Government’s earlier order (issued in December 2016 and in February 2017) for closure of Current Deposit (CD)/Savings Bank (SB) Accounts of all DDOs of all Departments by 31 March 2017 and instruction to all DDOs to deposit the unspent balance lying in their CD/SB accounts into the Government account.

Information received from 320 DDOs (out of 1399) revealed that ₹553.39 crore was lying in the Savings/Current Bank Account of DDOs as on 31 March 2021. Details of Savings/Current Bank Accounts of DDOs having balance of ₹5.00 crore and above are given in **Annexure-J**. These funds were meant to incur expenditure on different heads *inter alia*, office expenses, committed liabilities, Central/ State Scheme. Even though these amounts have already been accounted for as expenditure from the Consolidated Fund of the State, they are lying idle outside the Government Accounts. Thus the expenditure shown in the Finance Accounts cannot be vouched as correct to that extent.

(xvi) Incomplete projects aged five years and more: As per information received from the State Government, there are six incomplete projects under Public Works (R&B) Department, which are aged five years or more. The details of incomplete projects along with original estimated cost and escalation in the cost as on 31 March 2021 are given in **Annexure-K**.

(xvii) Transfer of Funds to various Implementing Agencies: The State Government provides funds to State/District Level Agencies/ Autonomous Bodies and Authorities, Societies, Non-

Governmental Organizations etc., as grants for implementation of Central Sector Schemes, Centrally Sponsored Schemes and State Schemes. Since the funds are generally not being spent fully by the implementing agencies in the same financial year, there remain unspent balances in the bank accounts of these implementing agencies. The aggregate amount of unspent balances in the accounts of the implementing agencies kept outside the Government Accounts (in bank Accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

(xviii) Writing off of Central Loans: Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Tripura had made excess repayment of ₹6.88 crore (principal ₹2.79 crore, interest ₹4.09 crore) after the effective date of the order i.e. after 31 March 2010, of which, Ministry of Finance has so far adjusted ₹4.34 crore including adjustment of ₹0.14 crore during the year 2020-21 against the outstanding loan of the State Government leaving a balance amount of ₹2.54 crore pending adjustment.

(xix) Ways and Means Advances from RBI availed by the Government of Tripura during 2020-21: The Government of Tripura availed Ways and Means Advances amounting to ₹95.95 crore from the RBI during 2020-21. They repaid the entire amount of Ways and Means advances during 2020-21. The interest paid on the Ways and Means Advances during 2020-21 was ₹1.50 lakh.

(xx) Committed Liabilities: In terms of the Twelfth Finance Commission recommendations, some action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual based system of accounting, some additional information in the form of statements is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has furnished information on Committed Liabilities, and the same has been reflected in **Appendix-XII**. As per information received from the State Government, outstanding committed liabilities as on 31 March 2021 was ₹82.29 crore.

(xxi) Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA) excluding Block Grants:

Consequent to the merger of Plan/Non-Plan, the Central Assistance released is now classified as Central Assistance/Share under Centrally Sponsored Schemes.

As against ₹2,255.50 crore depicted in the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) towards Central Assistance/Share under Centrally Sponsored Schemes of the Government of Tripura in 2020-21, Clearance Memos from RBI, CAS, Nagpur and supporting sanction orders from the respective Ministries were received for ₹2,313.65 crore (excluding direct transfer to the beneficiaries through PFMS portal by the Central Ministries/Departments). The same have been appropriately booked in the accounts of the State Government under MH 1601 Grants-in-Aid from the Central Government.

The total expenditure booked under Centrally Sponsored Schemes was ₹3,024.36 crore (Revenue Expenditure ₹2,535.77 crore and Capital Expenditure ₹488.59 crore), which includes State share of ₹270.28 crore (Revenue Expenditure ₹225.22 crore and Capital Expenditure ₹45.06 crore) for implementation of Centrally Sponsored Schemes.

(xxii) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget):

As per PFMS portal of CGA, ₹1,205.51 crore was directly received by the implementing agencies in the State during 2020-21. The total amount transferred by the Central Government to the State during the year 2020-21 was ₹7,661.93 crore (including amount transferred through RBI and other sources).

The direct transfer of fund to the implementing agencies during the year 2020-21 has increased by 41.16 *per cent* as compared to 2019-20 (from ₹853.99 crore in 2019-20 to ₹ 1,205.51 crore in 2020-21). Details are in **Appendix-VI**.

3. Contingency Fund: As per Contingency Fund of Tripura Act, 1972, the Contingency Fund of the State of Tripura has a corpus of ₹10.00 crore. As on 31 March 2021, Contingency Fund has balance of ₹10.00 crore.

4. Public Account:

(i) National Pension System:

The State Government employees recruited on or after July 2018 are covered under the National Pension System (NPS) which is a Defined Contribution Pension Scheme. In terms of the Scheme, the

employee contributes 10 *per cent* of his/her basic pay and dearness allowance, and 10 *per cent* of basic pay and dearness allowance is contributed by the State Government; and the entire amount is to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

As on 01 April 2020, there was un-transferred balance of ₹0.52 crore under the fund. During the year 2020-21, total contribution to Defined Contribution Pension Scheme was ₹12.39 crore (Employees contribution ₹6.08 crore and Government contribution ₹6.31 crore which includes amount of ₹0.23 crore pertaining to the previous year deposited during the year). The Government transferred ₹12.39 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme.

During the year 2020-21, the State Government transferred ₹12.63 crore including previous year's un-transferred balance of ₹0.24 crore to NSDL/Trustee Bank. The balance amount of ₹0.28 crore is yet to be transferred to NSDL. Uncollected, unmatched and un-transferred amounts, with accrued interest, represent outstanding liabilities of the Government under the Scheme.

(ii) Reserve Funds:

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There are five active/operative Reserve Funds and one inoperative Reserve Fund earmarked for specific purposes. The total accumulated balance at the end of 31 March 2021 in these funds was ₹949.00 crore, of which ₹443.96 crore was under interest bearing Reserve Fund and ₹505.04 crore under Non-Interest bearing Reserve Fund which includes ₹4.21 crore in one inoperative Reserve Fund.

(A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund (SDRF):

In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head-'8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 90:10. During the year 2020-21, the State Government received ₹ 68.00 crore as Central Government's share. The State Government's share during the year was ₹7.56 crore. The State Government transferred ₹73.72 crore (Central share ₹68.00 crore, State share ₹5.68 crore and unutilized amount deposited by challan ₹0.04 crore) to the Fund under Major Head 8121-122 SDRF including an amount of ₹1.90 crore being the 2nd installment of State share for 2019-20 during the year 2020-21. State Government transferred ₹3.78 crore only against the required State share of ₹7.56 crore for the

year 2020-21 resulting in short contribution of ₹3.78 crore. The short contribution of ₹3.78 crore resulted in understatement of Revenue Deficit and Fiscal Deficit to that extent. The State Government also received ₹12.93 crore from the Central Government towards NDRF.

The status of the Fund as on 31 March 2021 was as follows:

Table 6: Status of State Disaster Response Fund (SDRF)

								(₹ in crore)
Opening balance (01 April 2020)	Contribution by Centre	State Share	Unutilised amount deposited by challans during the year	Receipts under NDRF	Total receipts during the year	Amount spent during the year	Balance in the fund	Invested by RBI/ State Government during the year
113.98	68.00	5.68*	0.04	12.93	86.65	131.82	68.81	Nil

* Includes current year's first installment of State share of ₹3.78 crore and last year's second installment of State share of ₹1.90 crore.

During the year, the State Government incurred expenditure of ₹3.54 crore only under Revenue Expenditure head 2245 and ₹128.28 crore incurred directly from the Public Account under Major Head 8121-122-SDRF. The State Government has neither invested any amount from the fund nor paid any interest on the un-invested balance as required under the guidelines of the Fund. The balance lying under the Fund as at the end of 31 March 2021 was ₹68.81 crore.

(b) State Compensatory Afforestation Fund: In compliance with the instructions issued by the Ministry of Environment and Forests, Government of India's vide their letter No. 5-1/2009-FC dated 28 April, 2009 and Guidelines of 2 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund for amounts received from user agencies and utilization of monies collected for undertaking Compensatory Afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto.

The monies received by the State Governments from the user agencies need to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Account of the State at Minor head level below the Major Head 8336-Civil Deposits. As per Section 3 (4) of the Compensatory Afforestation Fund Act, 2016, 90 per cent of the fund needs to be transferred to the Major Head 8121-General and Other Reserve Funds in Public Account of State and balance 10 per cent to be credited into the National Fund on yearly basis provided that, the credit of 10 per cent

Central share of funds should be ensured on monthly basis so that the same is transferred to the National Fund.

The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits' under '8336-Civil Deposits' and 'State Compensatory Afforestation Fund' under 8121-General and other Reserve Funds will be as per the rate declared by the Central Government on year to year basis.

During the year 2020-21, the State Government received ₹237.82 crore from the user agencies and credited the same under Major Head 8336-Civil Deposits. The Government transferred 90 *per cent* of the fund received i.e. ₹214.04 crore to Major head 8121-General and Other Reserve Funds during the year 2020-21 and 10 *per cent* of the fund i.e. ₹23.78 crore was remitted to the National fund (₹23.77 crore was remitted during the year 2020-21 and ₹0.01 crore was remitted after the closing of the year). The State Government has also incurred an expenditure of ₹17.56 crore from the fund during the year 2020-21. The total balance in the State Compensatory Afforestation Fund as on 31 March 2021 was ₹375.15 crore. The status of the Fund as on 31 March 2021 was as follows:

Table 7: Status of State Compensatory Afforestation Fund (SCAF)

(₹ in crore)

Opening Balance as on 01 April 2020	Receipts during the year	Disbursement during the year	Closing Balance as on 31 March 2021
178.67	214.04	17.56	375.15

B Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund:

The Government of Tripura set up the Consolidated Sinking Fund for amortization of loans in 1999-2000. According to the guidelines of the Fund, States may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (public debt + public account) as at the end of the previous year to the Consolidated Sinking Fund. Following are the transactions in the Fund:

Table 8: Status of Consolidated Sinking Fund (CSF)

(₹ in crore)

Opening balance (01 April 2020)	Additions to the Fund (contribution and interest)		Pay-ments out of the Fund	Total balance in the Fund	Amount invested by RBI	Closing balance (31 March, 2021)
	Required contribution (0.5 <i>per cent</i> of the outstanding liabilities as on 31 March 2020)	Actuals during 2020-21				
		Contribution	Interest accrued			

₹319.11 (which is the investment amount)	₹89.23	₹45.00	₹24.02	Nil*	₹388.13 (includes investment of ₹319.11 crore)	₹388.13	₹388.13 (includes investment of ₹388.13 crore)
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* ₹11,000 only as service charges by RBI.

The State Government had contributed ₹45.00 crore to the Fund against ₹89.23 crore as per guidelines of Reserve Bank of India and so there is a short contribution of ₹44.23 crore into the Fund which understates Revenue and Fiscal Deficit to that extent.

(b) Guarantee Redemption Fund: The State Government constituted the Guarantee Redemption Fund in the year 2007 vide notification dated 12 July 2007 that is administered by RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2017-18, stipulates that the State Government shall initially contribute a minimum of one *per cent* of the outstanding guarantees at the end of the previous year (₹1.00 crore) and thereafter at the rate of minimum 0.5 *per cent* every year to achieve a minimum level of three *per cent* in next five years. The Fund shall be gradually increased to a desirable level of five *per cent*.

The total accumulation of the Fund was ₹12.40 crore as on 31 March 2021. An amount of ₹9.34 crore has been invested by RBI. The details are as under:

Table 9: Status of Guarantee Redemption fund (GRF)

Opening balance (01 April 2020)	Additions to the Fund (contribution and interest)			Pay-ments out of the Fund	Total balance in the Fund	Amount invested by RBI during the year	Closing balance (31 March, 2021)
	Required contribution (0.5 <i>per cent</i> of outstanding guarantees as on 31 March 2020)	Actuals during 2020-21					
		Contribution	Interest accrued				
₹9.61 (includes investment of ₹4.84 crore)	₹3.67	₹2.76	₹0.03	Nil*	₹12.40 (includes investment of ₹4.84 crore)	₹4.50	₹12.40 (includes investment of ₹9.34 crore)

* ₹603 only as service charges by RBI.

There was short contribution of ₹0.91 crore (₹3.67 crore - ₹2.76 crore) to the fund during the year. The short contribution of ₹0.91 crore resulted in understatement of Revenue Deficit and Fiscal Deficit to that extent. The Fund balance constitutes 1.68 *per cent* of the outstanding guarantees of

₹734.57 crore at the end of the previous year which is below the desired level of three *per cent*. Transactions in the Fund are depicted in Statements 21 and 22.

(c) Road Development Fund: The State has constituted a special fund called ‘Road Development Fund’ in compliance to the provisions contained in Section 4 of Tripura Road Development Cess Act, 2018 during 2020-21. It is a non-interest bearing non-lapsable fund created to utilize the collection of Road Development Cess from sales of petrol, diesel and natural gas for development of Roads in the State. As per accounting procedure the cess collected and booked under Revenue Receipt Head ‘0045-00-112’, and thereafter to be transferred to Public Account under Major Head ‘8225 - Roads and Bridges Fund’ through Revenue Expenditure Head ‘3054-80-797’. The expenditure on road development works will first be accounted for under the relevant Capital or Revenue Expenditure section (Major Heads 3054 or 5054) and reimbursed out of the Public Account under Major Head 8225 as a deduct expenditure to the concerned Major Head (3054 or 5054 as the case may be).

During the year 2020-21, the State Government collected ₹255.81 crore as Road Development Cess of which ₹255.67 crore was transferred to Public Account under Major Head 8225 through revenue expenditure head 3054. This resulted in a short transfer of fund of ₹0.14 crore to Public Account during 2020-21 which understates Revenue and Fiscal deficit to that extent.

The State Government has also incurred expenditure of ₹155.36 crore (Revenue Expenditure: ₹114.48 crore and Capital Expenditure: ₹40.88 crore) from the fund during the year leaving a balance of ₹100.31 crore in the fund as on 31 March 2021. Following are the transactions in the Fund:

Table 10: Status of Road Development Fund (RDF)

(₹ in crore)			
Opening Balance as on 01 April 2020	Receipts during the year	Disbursement during the year	Closing Balance as on 31 March 2021
Nil	255.67	155.36	100.31

(C) Inoperative Reserve Funds: There is one inoperative Reserve Funds in Tripura as detailed below:

Table 11: Status of Inoperative Reserve Fund

(₹ in crore)				
Sl. No.	Major Head	Minor Head	Amount	Inoperative since
1.	8235- General and Other Reserve Funds	101 – General Reserve Funds of Government Commercial Department /Undertakings	4.21	2014-15

The State Government was requested for closure of the fund (April 2021), but response is awaited (September 2021).

(iii) Suspense and Remittance Balances:

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads is worked out by aggregating the outstanding debit and credit balances separately under various heads. The position of gross figures under major suspense heads for the last three years is given in **Annexure-L**.

Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

(iv) Central Road Fund (CRF): Government of India provides annual grants under the CRF to the State Government to incur expenditure on specific road projects. In terms of the extant accounting procedure, the grants are to be initially booked as Revenue Receipts under Major Head “1601 Grants-in-Aid”. Thereafter the amount so received is to be transferred by the State Government to the Public Account under Major Head “8449-Other Deposits-103 Subvention from Central Road Fund”, through Revenue Expenditure Major Head “3054 Roads and Bridges”. This process ensures that receipt of the grants do not result in overstatement of Revenue Surplus or understatement of Revenue Deficit in the accounts. The expenditure on prescribed road works under CRF will first be accounted for under the relevant Capital or Revenue Expenditure section (Major Heads 5054 or 3054) and reimbursed out of the Public Account under Major Head 8449 as a deduct expenditure to the concerned Major Head (5054 or 3054 as the case may be).

During the year 2020-21, the State Government received grants of ₹48.84 crore towards CRF and transferred an amount of ₹48.84 crore to the Deposit Head 8449 through expenditure Head 3054. The State Government incurred an expenditure of ₹ 48.84 crore from the fund during the year and closing balance in the fund was nil as on 31 March 2021.

(v) Building and other Construction Workers Welfare Cess: The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers. The Act, inter alia, mandated constitution of a Building and Other Construction Workers’ Welfare Board and framing of rules by every State Government to exercise the powers conferred under the Act. Accordingly, the Government of Tripura

has framed Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2001 under the Act and has constituted Tripura Building & Other Construction Workers Welfare Board which started functioning from 01 April 2007. The proceeds of labour cess are collected and accounts are maintained by the Board outside Government Accounts and kept in the bank account of the board.

During the year 2020-21, the Government collected ₹19.17 crore as Labour Cess and spent ₹12.05 crore through the building and other Construction Workers Welfare Board. As far information furnished by the Board, the un-spent amount since inception was ₹273.06 crore as on 31 March 2021. These unspent balances are lying with the building and Construction Worker's Welfare Board (either as fixed deposits or and in Savings Bank/Current Deposit accounts in various Banks).

(vi) Adverse Balance: There are no minus balances/adverse balances appearing in the accounts during the year 2020-21.

(vii) Cash Balance: The Cash balance as on 31 March 2021 as per record of Accountant General (A&E) was ₹48.22 crore (Debit) and that reported by the RBI was ₹53.79 crore (Credit). There was a net difference of ₹5.57 crore (Credit), mainly due to erroneous reporting by the accredited banks to the Reserve Bank of India, Nagpur, which is responsible for maintaining the Cash Balance of the State Government. After reconciliation, the net difference stood at ₹0.72 crore (Credit) as on 30 June 2021.

The differentials in Cash Balance for the previous years are as follows:

Table 12: Year-wise position of Cash Balance (CB) difference with RBI as on 31 March 2021

(₹ in crore)

Year	Cash Balance (Net amount)
Upto 2015-16	0.01 (Dr.)
2016-17	0.02 (Cr.)
2017-18	...
2018-19	0.11 (Dr.)
2019-20	3.64 (Cr.)
2020-21	2.03 (Cr.)
Total	5.57 (Cr.)

5. Disclosures in accordance with Indian Government Accounting Standards (IGAS):

(a) IGAS 1- Guarantees given by the Governments: IGAS-1 requires that sector-wise and class-wise disclosures on guarantees given by the State Government should be incorporated in

Finance Accounts. Statements 9 and 20 show the details of Guarantees given by the State Government and the interest on the guaranteed amount. Although sector-wise details have been disclosed, class-wise details were not incorporated in Finance Accounts of the State.

The details on Guarantees reported in Statements 9 and 20 prepared as per IGAS 1 are on the basis of the information provided by the State Government.

(b) IGAS 2- Accounting and classification of Grants-in-aid: As per IGAS-2, expenditure relating to Grants-in-aid should be classified as revenue expenditure even if it involves creation of assets, except in cases specifically authorized by the President on the advice of the Comptroller and Auditor General of India. Requirements regarding accounting and classification of Grants-in-aid given by the State Government have been depicted in Statement 10 and Appendix III which are prepared as per the requirements of IGAS 2. However, an amount of ₹13.91 crore towards Grants for Creation of Capital Assets was booked under Capital Heads, which is in violation of the provisions of IGAS-2.

(c) IGAS 3- Loans and Advances made by the Government: IGAS-3 requires disclosure on Loans and Advances made by the Union and the State Governments.

Statements 7 and 18 of the Finance Accounts have been prepared incorporating the disclosures under IGAS 3. The details of loan and advances reported in these Statements of the Finance Accounts are based on information received through the accounts rendered to the Accountant General (A&E) and detailed accounts maintained by the Accountant General (A&E) in respect of loans and advances made to Government servants. The closing balances depicted in Statements 7 and 8 as on 31 March 2021 have not been reconciled with the Loanee Entities/State Government. The State Government has also not yet confirmed the closing balances of loans and advances. Moreover, information like arrears in repayments, *etc.*, was not furnished by the Government.

The accounts indicate the following:

In respect of old loans (detailed accounts of which are maintained by the Accountant General (A&E) amounting to ₹152.71 crore involving 11 Departments, recoveries of principal and interest have not been effected during the past several years and some are more than 10 years old. List of departments having old outstanding loans are given in **Annexure-M**.

The Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Accountant General) to the Finance Department for verification and acceptance of Loan sanctioning departments. None of the loanees have confirmed the balances.

Details of information awaited from Departmental/Treasury Officers for Reconciliation of Balances have been provided in Appendix-VII of Finance Accounts.

6. Disclosure under FRBM Act.

Disclosure under Tripura Fiscal Responsibility and Budget Management (TFRBM/MTFP) Act,

2005: In terms of Section 5 of the Tripura Fiscal Responsibility and Budget Management (TFRBM) Act, 2005, the Government of Tripura presented the Medium Term Fiscal Policy and Strategy Statement along with the State Budget for 2020-21. The targets mentioned in the Act and achievements in 2020-21 as depicted in the Accounts are as follows:

Table 13: Disclosure under Tripura FRBM Act

Sl. No.	Targets	Achievements during the year as per the accounts and GSDP*
1	Strive to achieve 'Nil' Revenue deficit.	The Government of Tripura had a Revenue Deficit of ₹1,075.42 crore in 2020-21 (1.82 per cent of GSDP)
2	Fiscal deficit shall not exceed 5 per cent during the period 2020-21	The Fiscal Deficit of ₹1,909.14 crore as per the accounts was 3.24 per cent of GSDP for the year 2020-21.
3	Total outstanding liabilities as percentage of GSDP should not exceed 36.30 per cent during 2020-21.	The outstanding debt ¹ for 2020-21 (₹20,857.10 crore) was 35.42 per cent of GSDP.

* GSDP for the year 2020-21: ₹58,880 crore (Advance Estimates) at current prices (as communicated by Directorate of Economics and Statistics, Govt. of Tripura).

The Fiscal Deficit of ₹1,909.14 crore was financed by way of (i) Internal debt (Market borrowing, Loans from financial Institution etc.) ₹1,611.96 crore, (ii) Loans and Advances from the Central Government ₹495.15 crore, (iii) Small Savings, Provident Fund etc. ₹638.70 crore, (iv) Deposit and Advances ₹242.61 crore, (vi) Sinking Funds and Reserve Funds ₹249.91 crore, (vii) Suspense & Miscellaneous ₹(-)1589.61 crore, (viii) Remittances ₹(-)32.34 crore and (ix) Decrease in Cash Balance ₹292.76 crore.

GSDP (Gross State Domestic Product) of Tripura for 2020-21 as available from Directorate of Economics and Statistics, Government of Tripura was ₹58,880 crore. Outstanding debt includes all debts and other liabilities.

¹ This debt does not include ₹226.00 crore, which was passed on as back to back loans by GoI in lieu of shortfall in GST Compensation, vide GoI's letter No.F.No.40(1) PF-S/2020-21-22 dated 10-12-2021.

The status of target and achievement is required to be disclosed by the State Government in the Legislature at the time of presentation of the Budget for 2020-21 as stipulated by the FRBM Act and Rules. In this context, no disclosure has been made on significant changes in the Accounting Standards, policies and practices affecting or likely to affect the compliance of the prescribed fiscal indicators.

7. Impact on Revenue deficit and Fiscal deficit:

The impact on the Revenue Deficit and Fiscal Deficit of the Government of Tripura as brought out in the preceding paras is tabulated below:

Table 14: Impact on Revenue and Fiscal Deficit

(₹in crore)

Para No.	Item	Impact on Revenue Deficit (a)		Impact on Fiscal Deficit (b)	
		Over Statement	Under Statement	Over Statement	Under Statement
2(ii)	'Grants for creation of capital assets' booked under Capital Major Heads.	Nil	13.91	Nil	Nil
2(x)	Non-provision of interest on Reserve Funds bearing interest.	Nil	14.66	Nil	14.66
4(ii)(A)(a)	Less transfer to the State Disaster Response Fund.	Nil	3.78	Nil	3.78
4(ii)(B)(a)	Short contribution to Consolidated Sinking Fund during the year 2020-21.	Nil	44.23	Nil	44.23
4(ii)(B)(b)	Short contribution to Guarantee redemption Fund during the year 2020-21.	Nil	0.91	Nil	0.91
4(ii)(B)(c)	Short transfer of fund to Roads and Bridges Fund (Road Development Fund).	Nil	0.14	Nil	0.14
Total (Net) Impact		77.63		63.72	
		(Under statement)		(Under statement)	

(a) Revenue Deficit of ₹1075.42 crore

(b) Fiscal Deficit of ₹1909.14 crore

Annexure-A

Statement of Periodical /Other Adjustments

(Refer para 1 (ii) of Notes to Accounts)

(₹in crore)

Sl. No.	Book Adjustment	Head of Account		Amount	Remarks
		From	To		
1.	Annual adjustment of interest on GPF	2049-Interest Payment, 03-Interest on Small Savings, Provident Funds, etc., 104-Interest on State Provident Funds (Debit)	8009-State Provident Fund, 01-Civil 101-General Provident Funds and 104-All India Services Provident Fund (Credit)	361.36	Interest on GPF (including Group 'D') of State Government Employees & AIS Officers
2.	Annual adjustment of interest on GPF	2049-Interest Payment, 03-Interest on Small Savings, Provident Funds, etc., 104-Interest on State Provident Funds (Debit)	8009-State Provident Fund, 60-Other Provident Funds, 103-Other Miscellaneous Provident Funds (Credit)	12.42	Interest on GPF of TTAADC employees
3.	Adjustment of interest on balances in State Govt. Employees' Insurance Scheme	2049-Interest Payment, 03-Interest on Small Savings, Provident Funds, etc., 108-Interest on Insurance and Pension Fund (Debit)	8011-Insurance and Pension funds, 107-State Government Employees' Group Insurance Scheme (Credit)	9.79	Interest on State Government employees Group Insurance Scheme
4.	State Disaster Response Fund-Contribution	2245-Relief on account of Natural Calamities, 05-State Disaster Response Fund, 101-Transfer to Reserve Fund and Deposit Account-State Disaster Response Fund (Debit)	8121-General and Other Reserve Funds, -122- State Disaster Response Fund (Credit)	73.68	Adjustment of contribution to State Disaster Response (SDRF)
5.	State Disaster Response Funds-Expenditure	2245-Relief on account of Natural Calamities, 05-State Disaster Response Fund, 901-Deduct-Amount met from State Disaster Response Fund (Deduct-Debit)	8121-General and Other Reserve Funds -122- State Disaster Response Fund (Debit)	3.54	Adjustment of expenditure met from State Disaster Response Fund

Annexure-A

Statement of Periodical /Other Adjustments—Contd.

(Refer para 1 (ii) of Notes to Accounts)

(₹in crore)

Sl. No.	Book Adjustment	Head of Account		Amount	Remarks
		From	To		
6	State Disaster Response Fund	2245-Relief on account of Natural Calamities, 05-State Disaster Response Fund, 101-Transfer to Reserve Fund and Deposit Account (Debit)	8121-General and Other Reserve Funds, -122- State Disaster Response Fund (Credit)	12.93	Adjustment of Grants received from National Disaster Response Fund
7	Adjustment of interest accrued on investments in Guarantee Redemption Fund	8235-120- Guarantee Redemption Fund- Investment Account (Debit)	8235-117-Guarantee Redemption Fund (Credit)	0.03	Interest accrued on investments in Guarantee Redemption Fund
8	Guarantee Redemption Fund	2075-00-797-Transfer to / from Reserve Fund and Deposit Accounts - Guarantee Redemption Fund (Deduct Debit)	8235-117-Guarantee Redemption Fund (Credit)	2.76	Adjustment of Contribution towards Guarantee Redemption Fund
9	Adjustment of interest accrued on investments in Consolidated Sinking Fund	8222-02-101- Sinking Fund – Investment Account (Debit)	8222-01-101- Sinking Funds (Credit)	24.02	Interest accrued on investments in Consolidated Sinking fund
10	Write off of Central Loans	6004-02-101- Block Loans (Debit)	0075-00-800- Other Receipts (Credit)	0.14	Adjustment of write off of Central Loans
11	State Compensatory Afforestation Fund (SCAF)	2406-Forestry and Wild Life, 04-Afforestation and Ecology Development, 904-Deduct-Amount met from State Compensatory Afforestation Fund (Deduct Debit)	8121-129-State Compensatory Afforestation Fund (Debit)	17.56	Adjustment of expenditure met from State Compensatory Afforestation Fund (SCAF)

Annexure-A

Statement of Periodical /Other Adjustments—Concl'd.

(Refer para 1 (ii) of Notes to Accounts)

(₹in crore)

Sl. No.	Book Adjustment	Head of Account		Amount	Remarks
		From	To		
12	State Compensatory Afforestation Fund (SCAF)	8336-Civil Deposits 103-State Compensatory Afforestation Deposits (Deduct Credit)	8121-129- State Compensatory Afforestation Fund (Credit)	214.04	Transfer of 90% fund from Deposit Head to State Compensatory Afforestation Fund.
13	Central Road Fund (CRF)	3054-80-797 - Transfer to Deposit Account (Debit)	8449-103 - Subvention from Central Road Fund (Credit)	48.84	Transfer of Contribution to CRF
14	Central Road Fund (CRF)	3054-80-902-Deduct -Amount met from CRF (Deduct Debit) 5054-04-902 – Deduct -Amount met from CRF (Deduct Debit)	8449-103 - Subvention from Central Road Fund (Debit)	48.84	Adjustment of Expenditure met from CRF
15	Road Development Fund	3054-80-797 – Transfer to Reserve Fund (Debit)	8225-02-101- State Roads and Bridges Fund (Credit)	255.67	Transfer of Collection of Tripura Road Development Cess to Road Development Fund
16	Road Development Fund	3054-04-902-Deduct – Amount met from Road Development Fund (Deduct Debit) 3054-80-902-Deduct – Amount met from Road Development Fund (Deduct Debit) 5054-04-902-Deduct – Amount met from Road Development Fund (Deduct Debit)	8225-02-101- State Roads and Bridges Fund (Debit)	155.36	Adjustment of Expenditure met from Road Development Fund.

ANNEXURE – B

(Refer para 2(ii) of Notes to Accounts)

Grant-in-aid expenditure designated as ‘Grants for creation of capital assets’ and booked under Capital Major Heads		
Sl. No.	Name of scheme & Head of Accounts	Amount
1.	State Share of Skill Development Mission (4875-60-789-90-56-57/4875-60-796-90-56-57/4875-60-800-90-56-57)	0.27
2.	State share of North Eastern Council (4552-00-101-90-08-57/4552-00-789-90-08-57/4552-00-796-90-08-57)	0.12
3	Industries and Commerce (4851-00-102-70-24-57/4851-00-789-70-24-57/4851-00-796-70-24-57)	6.13
4	Roads and Bridges (5054-04-337-68-01-57/5054-04-789-68-01-57/5054-04-796-68-01-57)	0.71
5.	Infrastructural facilities (Tourism) (5452-01-101-21-11-57/5452-01-789-21-11-57/5452-01-796-21-11-57)	6.68
	Total	13.91

ANNEXURE - C

Statement of Major Head wise expenditure booked under Minor Head 800 – Other Expenditure (50 per cent of Total Expenditure)

(Refer para 2(iv) of Notes to Accounts)

(₹ in crore)

Sl. No.	Major Head		Expenditure under Minor Head 800	Total Expenditure	Percentage
1	2875	Other Industries	0.71	0.71	100.00
2	4070	Capital Outlay on Other Administrative Services	3.79	5.93	63.91
3	2575	Other Special Area Programmes	32.20	55.59	57.92
4	4875	Capital Outlay on other Industries	0.14	0.27	51.85

ANNEXURE – D

**Statement of Major Head wise Receipts booked under Minor Head 800 – Other Receipts
(50 per cent and above of Total Receipts)**

(Refer para 2(iv) of Notes to Accounts)

(₹ in crore)

Sl. No.	Major Head		Receipts under Minor Head 800	Total Receipts	Percentage
1	0035	Taxes on Immovable Property other than Agricultural Land	0.13	0.13	100.00
2	0047	Other Fiscal Services	0.05	0.05	100.00
3	0220	Information and Publicity	0.01	0.01	100.00
4	0235	Social Security and Welfare	0.02	0.02	100.00
5	0404	Dairy Development	0.01	0.01	100.00
6	0435	Other Agricultural Programmes	0.01	0.01	100.00
7	0702	Minor Irrigation	0.20	0.20	100.00
8	0852	Industries	89.56	89.56	100.00
9	1054	Roads and Bridges	2.04	2.04	100.00
10	1055	Road Transport	0.06	0.06	100.00
11	1075	Other Transport Services	0.40	0.40	100.00
12	1456	Civil Supplies	0.11	0.11	100.00
13	0059	Public Works	6.63	6.94	95.53
14	0515	Other Rural Development Programmes	0.16	0.17	94.12
15	0056	Jails	0.03	0.06	50.00

ANNEXURE - E

Age Analysis of Unadjusted AC Bills
(Refer para 2(vii) of Notes to Accounts)

(₹ in crore)

Sl. No.	Name of Department	Upto 2018-19		2019-20		2020-21	
		No. of Bills	Amount	No. of Bills	Amount	No. of Bills	Amount
1.	Relief and Rehabilitation	77	21.94	03	1.20	16	20.49
2.	Tribal Welfare	06	1.45	15	0.07	214	6.65
3.	Urban Development	01	0.01	...	...	218	2.93
4.	Welfare of SCs	03	2.46	30	0.15	07	0.03
5.	Revenue	28	0.91	191	1.37	03	0.01
6.	Home (Police) Department	02	0.87	...	...	...	...
7.	Education (Social) Department	02	0.60	07	0.04	26	0.18
8.	Agriculture Department	04	0.82	...	...	...	...
9.	General Administration (Political) Department	02	0.05	...	...	37	0.65
10.	Family Welfare and Preventive Medicine Department	01	0.57	...	...	...	...

ANNEXURE - F

Age Analysis of UCs of line Departments having highest pendency
(Refer para 2(viii) of Notes to Accounts)

(₹ in crore)

Sl. No.	Name of the Department	Upto 2018-19		2019-20		2020-21		Total Outstanding (as on 31-03-2021)	
		No. of Bill	Amount (in crore)	No. of Bill	Amount (in crore)	No. of Bill	Amount (in crore)	No. of Bill	Amount (in crore)
1	Panchayati Raj Department	0	0.00	1	0.14	2	90.63	3	90.77
2	School Education Department	5	1.88	3	1.01	6	43.70	14	46.59
3	Urban Development Department	0	0.00	8	7.52	15	25.46	23	32.98
4	Industries & Commerce Department	0	0.00	12	9.03	10	10.73	22	19.76
5	Health Department	17	3.72	5	3.59	16	9.19	38	16.50
6	Family Welfare & Preventive Medicine Department	0	0.00	47	4.98	63	2.67	110	7.65
7	Tribal Welfare Department	15	2.68	4	1.48	60	2.68	79	6.84
8	Education (Social) Department	0	0.00	14	3.82	14	1.18	28	5.00
9	Welfare of Minorities Department	19	4.23	2	0.20	9	0.44	30	4.87
10	Education (Higher) Education	2	0.24	7	4.32	0	0.00	9	4.56
11	Home (Forensic Laboratory, PAC, Prosecution, Coordination)	0	0.00	1	0.08	8	4.37	9	4.45
12	Revenue Department	0	0.00	4	2.09	12	1.60	16	3.69

ANNEXURE - G**List of PSUs whose accounts are in arrears as on 31 March 2021**

(Refer para 2(xii) of Notes to Accounts)

Sl. No.	Name of PSUs	Year of Accounts in arrear
1.	Tripura Rehabilitation and Plantation Corporation Limited	2019-20
2.	Tripura Tourism Development Corporation Limited	2019-20
3.	Tripura Small Industries Corporation Limited	2017-18, 2018-19, 2019-20
4.	Tripura State Electricity Corporation Limited	2019-20
5.	Tripura Road Transport Corporation	2017-18, 2018-19, 2019-20
6.	Tripura Horticulture Corporation Limited	2016-17, 2017-18, 2018-19, 2019-20

ANNEXURE - H

Details of Guarantees given by the Government during the year
(Refer para 2(xiii) of Notes to Accounts)

(₹ in crore)

Sl. No.	Sector and Class	Amount of Guarantee given by the State Government during 2020-21	Guarantee Commission/ fee received during 2020-21
1	Power: Loan from other Bank or Institution	100.00	1.00
2	Co-operatives : Tripura Scheduled Tribe Co-operative Development Corporation	30.00	0.30
3	Others : Tripura Infrastructure and Investment Fund Board	146.40	1.46
	Total	276.40	2.76

ANNEXURE - I

Statement of expenditure booked under Ecology and Environment
(Refer para 2(xiv) of Notes to Accounts)

(₹ in crore)

Sl. No.	Major Head	Sub Major Head	Minor Head	Expenditure incurred during the year	Budget provision	Percentage of Expenditure to Budget provision
1	3435 – Ecology & Environment	03 – Environmental Research and Ecological Regeneration	103- Research and Ecological Regeneration	0.03	0.03	100%
2	3435 – Ecology & Environment	03 – Environmental Research and Ecological Regeneration	104- Climate Change Action Programme	0.02	0.02	100%
3	3435 – Ecology & Environment	03 – Environmental Research and Ecological Regeneration	789- Scheduled Caste Sub-Plan	0.07	0.07	100%
4	3435 – Ecology & Environment	03 – Environmental Research and Ecological Regeneration	796- Scheduled Tribes Plan	0.09	0.09	100%
			Total	0.21	0.21	100%

ANNEXURE - J

Details of Savings/Current Bank Accounts of DDOs
(Balance above Rupees Five crore)
(Refer para 2(xv) of Notes to Accounts)

(₹ in crore)

Sl. No.	Name of the DDO	Balance as on 31 March 2021 (as per Bank Statement/Pass Book)
1.	Joint Director, Directorate of Schedule Tribe Welfare	7.11
2	Deputy Director of Panchayats	13.75
3	Deputy Director, Director of Industries & Commerce,	7.42
4	Principal, UGTC, Lembucherra	29.73
5	Executive Engineer (Agri), South	6.18
6	Executive Engineer, Engineering Cell, Animal Resource Development Department	36.20
7	Divisional Forest Officer, Sepahijala	12.09
8	Accounts Officer, TRP & PGP Department	134.00
9	Sub Divisional Welfare Officer, Kailashahar	5.27
10	Assistant Director, West District Youth Affairs & Sports, Badarghat.	5.14
11	Executive Engineer, DWS Division, Kamalpur	26.27
12	Deputy Director, Tribal Research & Cultural Institute	16.41
13	Joint Director, Directorate Of Skill Development	16.66
14	DDO, Directorate of Social Welfare & Social Education	87.38

ANNEXURE – K

Incomplete Projects aged five years and more

(As on 31 March 2021)

(Refer para 2(xvi) of Notes to Accounts)

(₹ in crore)

Sl. No.	Name of Project	Original Estimated Cost	Year of commencement	Escalation Cost as on 31-03-2021
Building Works				
1	Construction of 56 Nos Type- III & 24 Nos Type-III residential quarters at Kendriya Sansodhanagar Complex at Bishalgarh.	5.01	08/2015	0.82
2	Special Repairing, retro-fitting & restoration of M.B.B. College, Agartala.	7.42	2016	0.75
3	Construction of Bus Terminal Building at Nagerjala, Agartala under NLCPR (Phase-1).	5.98	11/2015	0.70
4	Construction of Auditorium at Panchayati Raj Training institute at AD Nagar, Agartala.	6.50	03/2016	...
5	Construction of “Vigyan Gram” (Regional Science City) Phase-I at Agartala.	19.49	08/2013	2.77
6	Construction of Administrative and academic block for District Institute Educational Training (DIET).	4.99	03/2016	...
Total Escalation Cost				5.04

In respect of Sl. No. 4 and 6 total progressive expenditure upto 2020-21 is less than original estimated cost.

ANNEXURE –L

Statement of outstanding balances under Major Head 8658 – Suspense Accounts
(Refer para 4(iii) of Notes to Accounts)

(₹ in crore)

Name of Minor Head	2018-19		2019-20		2020-21		Remarks
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	
8658-101- PAO Suspense	36.86	0.37	27.28	0.59	25.03	...	₹ 25.03 crore as on 31-03-2021 is receivable by the State Government from CPAOs, NF Railways and RPAO (National Highways).
Net	Dr.36.49		Dr. 26.69		Dr. 25.03		
102 - Suspense Account (Civil)	330.75	0.09	0.33	...	0.75	0.15	₹ 0.60 crore as on 31-03-2021 could not be taken into account due to non-receipt of vouchers and receipt schedules from outside accounting Circles through Inter State Suspense Account .
Net	Dr. 330.66		Dr. 0.33		Dr. 0.60		
107- Cash Settlement Suspense Account	198.59	56.79	183.80	54.10	170.45	43.17	₹ 127.28 crore as on 31-03-2021 due to non-clearance of suspense by PWD Divisions of the State Government.
Net	Dr. 141.80		Dr. 129.70		Dr. 127.28		
110-Reserve Bank Suspense – Central Accounts Office	(-)10.14	...	0.56	...	1.10	...	₹1.10 crore as on 31-03-2021 being the subsequent adjustment of Grants/Loans relating to Externally Aided Projects made by Ministry of Finance , GoI could not be taken into Account due to non-receipt of correct head of account.
Net	(-) 10.14		Dr. 0.56		Dr. 1.10		
112- Tax Deducted at Source (TDS) Suspense	...	29.30	...	44.44	...	39.15	₹ 39.15 crore as on 31-03-2021 is payable to the CBDT towards Income Tax deduction at source. The amount has been remitted to CBDT in June 2021.
Net	Cr. 29.30		Cr. 44.44		Cr. 39.15		
123- A.I.S. Officers' Group Insurance Scheme	0.02	0.26	0.03	0.25	0.02	0.24	₹ 0.22 crore as on 31-03-2021 payable by the State Government to the CPAO, New Delhi.
Net	Cr. 0.24		Cr. 0.22		Cr. 0.22		
129- Material Purchase settlement suspense account	...	0.80	...	0.80	...	0.80	₹ 0.80 crore as on 31-03-2021 is yet to be settled due to non-receipt of details of expenditure head of account from the State Public Works Divisions.
Net	Cr. 0.80		Cr. 0.80		Cr. 0.80		

ANNEXURE –M

List of Departments having old outstanding loans
(Refer para 5(c) of Notes to Accounts)

(₹ in crore)

Sl. No.	Name of Department	Major Head of Account	Outstanding Balance
1	Health Department	6210- Loans for Medical and Public Health	81.00
2	Power Department	6801- Loans for Power Projects	56.75
3	Education (Social) Department	6235 Loans for Social Security and Welfare	10.21
4	Agriculture Department	6401- Loans for Crop Husbandry	0.28
5.	Fisheries Department	6405- Loans for Fisheries	0.14
6	Rural Development Department	6515- Loans for Other Rural Development Programmes	0.40
7	Industries and Commerce Department	6851 – Loans for Village and Small Industries	3.48
8	Transport Department	7055 – Loans for Road Transport	0.15
9	Food and Civil Supplies Department	6408 – Loans for Food Storage and Warehousing	0.05
10	Revenue Department	6245 – Loans for Relief on account of Natural Calamities 6250- Loans for Other Social Services	0.11 0.13
11	Education (School) Department	6202 Loans for Education, Sports, Art and Culture	0.01
Total			152.71

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