



Accounts At A Glance
for the year 2020-21
Government of Tripura



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Presented by : Accountant General
Tripura : Agartala

Accounts At A Glance

for the year 2020-21

Government of Tripura

Preface

I am happy to present our annual Publication, the ‘Accounts at a Glance’ for the year 2020-21 which provides a broad overview of Governmental activities, as reflected in the Finance Accounts and Appropriation Accounts.


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

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

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

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

Place: Agartala
Date: 02-12-2021


(S. Velliangiri)
Accountant General (A&E),
Tripura

Our Vision, Mission and Core Values

VISION

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

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

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

MISSION

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

CORE VALUES

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

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

TABLE OF CONTENTS

Chapter I	Overview	Pages
1.1	Introduction	1
1.2	Structure of Government Accounts	2
1.3	Finance and Appropriation Accounts	4
1.4	Sources and Application of Funds	6
1.5	Fiscal Responsibility and Budget Management (FRBM) Act, 2005	9
Chapter II	Receipts	
2.1	Introduction	12
2.2	Revenue Receipts	12
2.3	Tax Revenue	14
2.4	Cost of Tax Collection	17
2.5	Trend in State's share of Union Taxes over the past five years	17
2.6	Grants-in-Aid	18
2.7	Public Debt	19
Chapter III	Expenditure	
3.1	Introduction	20
3.2	Revenue Expenditure	20
3.3	Capital Expenditure	23
3.4	Committed Expenditure	26
Chapter IV	Appropriation Accounts	
4.1	Summary of Appropriation Accounts	27
4.2	Trend of Savings/Excess during the past five years	27
4.3	Significant Savings	28

Chapter V	Assets and Liabilities	Pages
5.1	Assets	33
5.2	Debts and Liabilities	34
5.3	Guarantees	35
Chapter VI	Other Items	
6.1	Adverse Balances under Internal Debt	36
6.2	Loans and Advances given by the State Government	36
6.3	Financial Assistance to Local Bodies and Others	36
6.4	Cash Balance and Investment of Cash Balance	38
6.5	Reconciliation of Accounts	38
6.6	Submission of Accounts by Accounts Rendering units	38
6.7	Unadjusted Abstract Contingent Bills	38
6.8	Status of Suspense and Remittance Balances	39
6.9	Status of outstanding Utilisation Certificate	40
6.10	Commitments on account of incomplete Capital Works	40
6.11	New Pension Scheme	41
6.12	Balances in Current Deposit and Saving Bank Accounts	41
6.13	Investments	42
6.14	Rush of Expenditure	42
6.15	Status of Reserve Funds	43
6.16	Cess Levied by the State Government	44

Chapter I

Overview

1.1 Introduction

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

1.2 Structure of Government Accounts

Government accounts are kept in three parts:

Structure of Government Accounts

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

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

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

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

● **Part 2** **CONTINGENCY** **FUND**

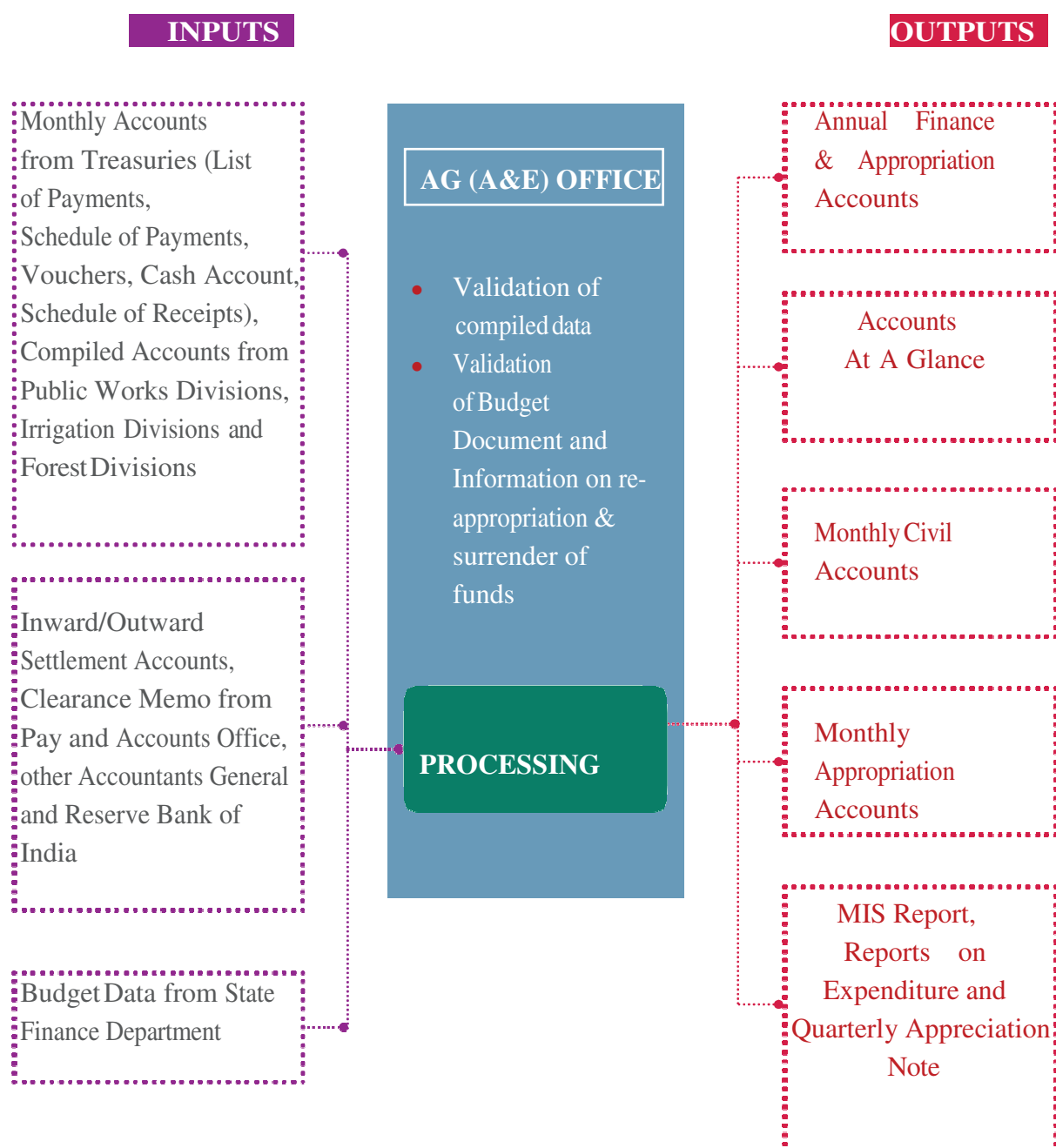
● **Part 3** **PUBLIC** **ACCOUNT**

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

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

1.2.2. Compilation of Accounts

Flow diagram for Accounts Compilation



1.3 Finance Accounts and Appropriation Accounts

1.3.1 Finance Accounts

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

The Union Government transfers substantial funds directly to State Implementing Agencies/ Non-Governmental Organizations for implementation of various schemes and programmes. During the year 2020-21, the Government of India (GoI) released ₹1,205.51 crore directly to the implementing agencies in Tripura. Since these funds are not routed through the State Budget, these are not reflected in the Accounts of the State Government. These transfers are exhibited in Appendix VI of Volume II of the Finance Accounts.

1.3.2 Highlights of the Financial year 2020-21

The following table provides the details of actual financial results *vis-a-vis* budget estimates for the year 2020-21:

Sl. No	Component	Budget Estimates (₹ in crore)	Actuals (₹ in crore)	Percentage of Actuals to B.E.	Percentage of Actuals to GSDP #
1.	Tax Revenue (including Central Share) (a)	7,999	6,551	81.90	11.12
2.	Non-Tax Revenue	302	285	94.37	0.48
3.	Grants-in-aid & Contributions	8,710	6,456	74.12	10.96
4.	<i>Revenue Receipts (1+2+3)</i>	17,011	13,292	78.14	22.57
5.	Recovery of Loans & Advances	2	1	50.00	0.00
6.	Other Receipts	...	...	...	...
7.	Borrowings & Other Liabilities (b)	2,567	1,909	74.41	3.24
8.	<i>Capital Receipts (5+6+7)</i>	2,569	1,910	74.37	3.24
9.	<i>Total Receipts (4+8)</i>	19,580	15,202	77.40	25.81
10.	<i>Revenue Expenditure</i>	17,252	14,367	83.28	24.40
11.	Expenditure on Interest Payments (Out of Revenue Expenditure)	1,257	1,285	101.91	2.18
12.	<i>Capital Expenditure</i>	2,639	832	31.53	1.41
13.	<i>Loans and Advances Disbursed</i>	4	3	75.00	0.01
14.	<i>Total Expenditure (10+12+13)</i>	19,895	15,202	76.42	25.81
15.	<i>Revenue Surplus (+)/Deficit (-)</i> (10-4)	(-) 241	(-) 1,075	446.06	1.82
16.	<i>Fiscal Deficit (4+5+6-14)</i>	(-) 2,878	(-) 1,909	66.37	3.24

GSDP figure of 2020-21 is ₹58,880 crore as communicated by the Directorate of Economic and Statistics, Government of Tripura.

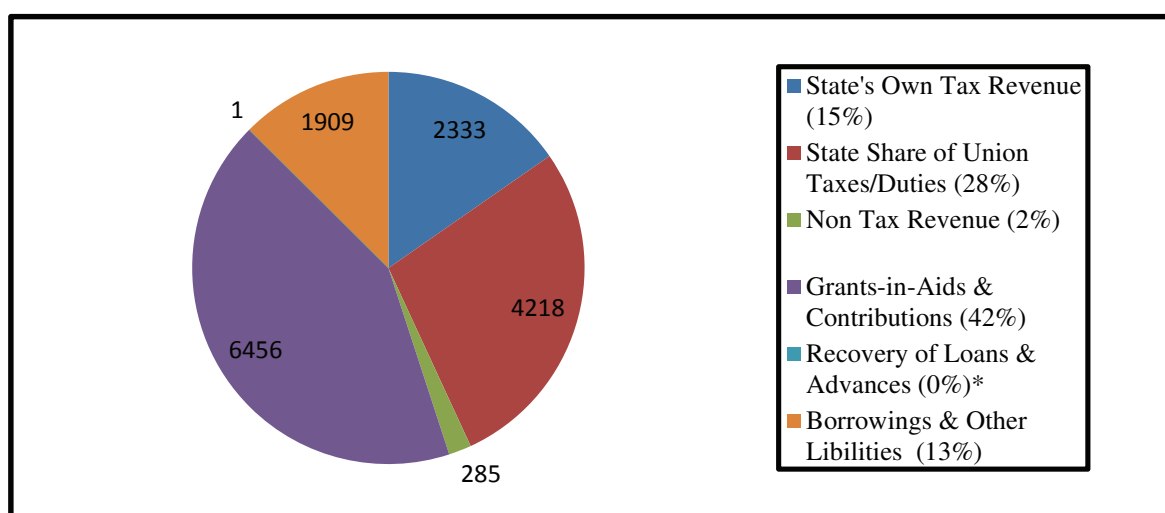
- (a) Includes share of net tax proceed assigned to state amounting to ₹4,218 crore (State Government own Tax Receipt were ₹2,333 crore which was 3.96 per cent to GSDP).
- (b) Borrowing and other Liabilities: Net (Receipts-Disbursement) of Public Debt + Net of Contingency Fund + Net (Receipts-Disbursement) of Public Account + Net of opening and closing cash balance.

Receipts and disbursements during the year 2020-21

(₹in Crore)

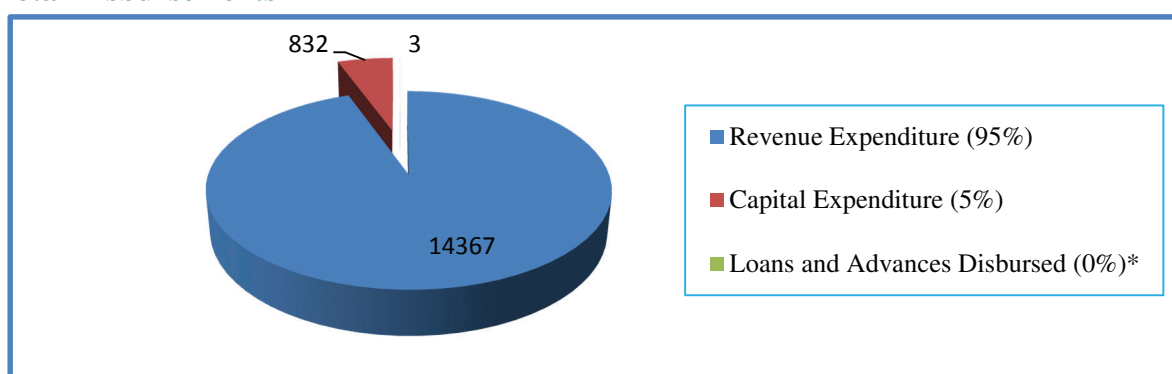
Receipts	Revenue	Tax Revenue (State's Own Revenue of ₹ 2333 Crore and Central Share of ₹ 4218 Crore)	6,551
		Non Tax Revenue	285
		Grants-in-Aid & Contribution	6,456
		Total	13,292
	Capital	Recovery of Loans and Advances	1
		Borrowings and other Liabilities	1,909
		Total	1,910
	Total Receipts		15,202
Disbursements	Revenue Expenditure		14,367
	Capital Expenditure		832
	Loans and Advances		3
	Total Disbursements		15,202

Total Receipts



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

Total Disbursements



* Percentage is negligible (0.02), hence shown as 0.

1.3.3 Appropriation Accounts

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

1.3.4 Efficiency on Budget Preparation

At the end of the year, the actual expenditure of the government of Tripura against the budget approved by the Legislature, showed a net saving of ₹5,493 crore (25.33 *per cent* of budget estimates of ₹21,681 crore) and under-estimation of ₹108 crore (79 *per cent* of budget estimates of ₹136 crore) on reduction of expenditure. Certain grants, like those relating to Law Department, Revenue Department, Public Works (R&B) Department, Public Works (WR) Department, Tribal Welfare Department, Welfare of Scheduled Castes Department, Agriculture Department and Planning and Co-operation showed substantial savings.

1.4 Sources and Application of Funds

1.4.1 Ways and Means Advances

Ways and Means Advances are taken from the Reserve Bank of India to maintain liquidity by making good the deficiency in the agreed minimum cash balance (₹0.29 crore) which the State Government is required to maintain with the Reserve Bank of India. During 2020-21, the Government of Tripura availed ₹85.67 crore as Special Drawing facility and ₹10.28 crore as Ways and Means advances.

1.4.2 Overdraft from the Reserve Bank of India

Overdraft is taken from the Reserve Bank of India while the limit of minimum cash balance falls below ₹0.29 crore, even after taking Ways and Means Advances which is required to be maintained with the Reserve Bank of India. During the year 2020-21, there was no overdraft of the State.

1.4.3 Fund flow statement

The state had a Revenue Deficit of ₹1,075 crore and a Fiscal Deficit of ₹1909 crore in 2020-21. The Fiscal Deficit was met from net Public Debt (₹2,107 crore), increase in Public Account (₹1,205 crore) and net decrease of opening and closing cash balance (₹1403 crore). Around 67 *per cent* of the revenue receipts (₹13,292 crore) and 58 *per cent* of the total receipt of ₹15,202 crore of the State Government was spent on committed expenditure like salaries (₹5,241 crore), interest payments (₹1,285 crore) and pensions (₹2,323 crore) out of total revenue expenditure of Rs 14,367 crore.

Sources and Application of Funds

(₹ in Crore)

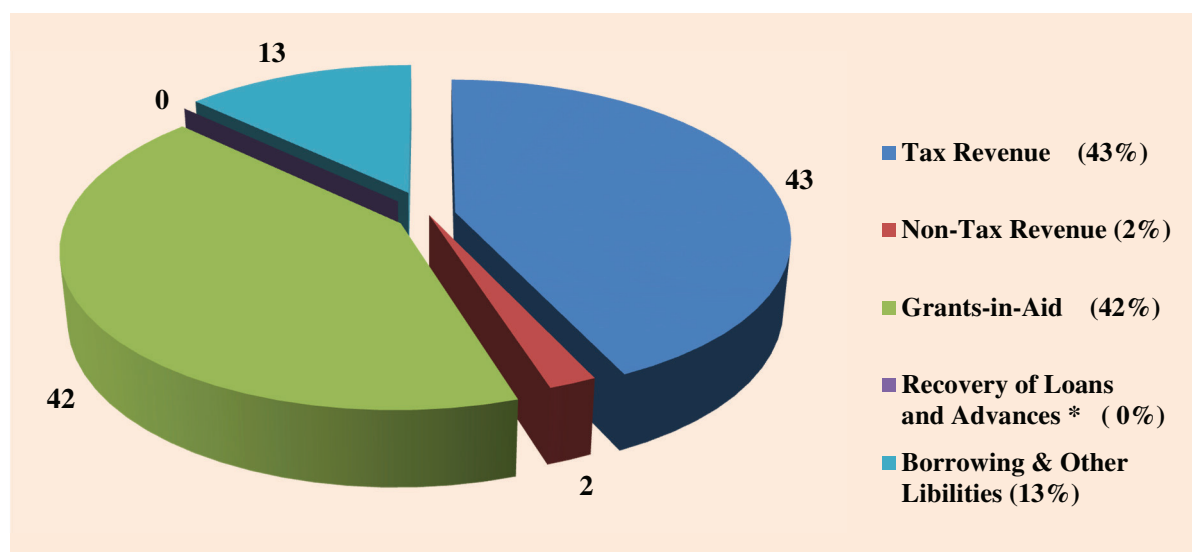
SOURCES	Particulars	Amount
	Opening Cash Balance as on 01-04-2020	340
	Revenue Receipts	13,292
	Capital Receipts	0
	Recovery of Loans & Advances	1
	Public Debt	2,848
	Small Savings Provident Fund & Others	1,847
	Reserves Fund & Sinking Funds	628
	Deposits Received	877
	Civil Advances Repaid	19
	Suspense Account	31540*
	Remittances	1,346
	Contingency Fund	0
	TOTAL	52,738
APPLICATION	Revenue Expenditure	14,367
	Capital Expenditure	832
	Loans Given	3
	Repayment of Public Debt	741
	Small Savings Provident Fund & Others	1,208
	Reserves Fund & Sinking Funds	378
	Deposits Spent	636
	Civil Advances Given	18
	Suspense Account	33,130**
	Remittances	1,378
	Closing Cash Balance as on 31-03-2021	47
	TOTAL	52,738

Note: (*) Includes ₹31,401 crore on account of cash balances investment account.

(**) ₹32,997 crore on account of cash balances investment account.

1.4.4 Where the ₹ came from?

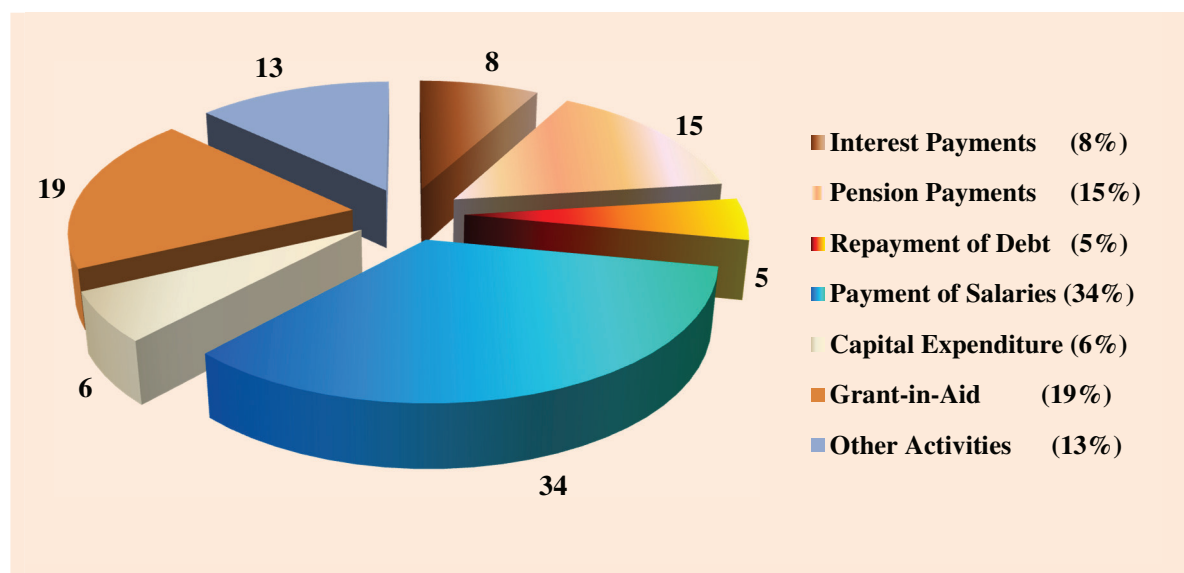
Actual Receipts (percentage of total receipts)



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

1.4.5 Where ₹ went?

Actual Expenditure (percentage of total expenditure)



During the year 2020-21, Revenue Deficit was ₹1075 crore (in 2019-20 the Revenue deficit was ₹2,375 crore) while the fiscal deficit was ₹1,909 crore (in 2019-20 the Fiscal Deficit was ₹3,261 crore). The fiscal deficit constituted 12.56 *per cent* of total expenditure.

What do the deficits and surpluses indicate?

DEFICIT

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

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

REVENUE DEFICIT

FISCAL DEFICIT

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

1.5 Fiscal Responsibility and Budget Management Act

Deficit indicators, revenue augmentation and expenditure management are major yardsticks for judging the fiscal performance of the Government. The Government of Tripura has enacted the Fiscal Responsibility and Budget Management Act, 2005. As per this Act, the State Government was required to achieve certain fiscal targets by specified periods. Achievements during the year 2020-21 against fiscal targets laid down in the Act and rules framed there under were as follows:

Sl. No.	Financial Parameter	Actual (₹ in crore)	Ratio to GSDP [#]	
			Target	Achievement/shortfall
1	Revenue Deficit	1,075	Strive to action 'NIL' Revenue Deficit	₹1075.42 crore revenue deficit
2	Fiscal Deficit	1,909	5 per cent of GSDP or less	3.24%
3	Debt and other obligation	21,083	Not exceeding 40 per cent of GSDP	36%

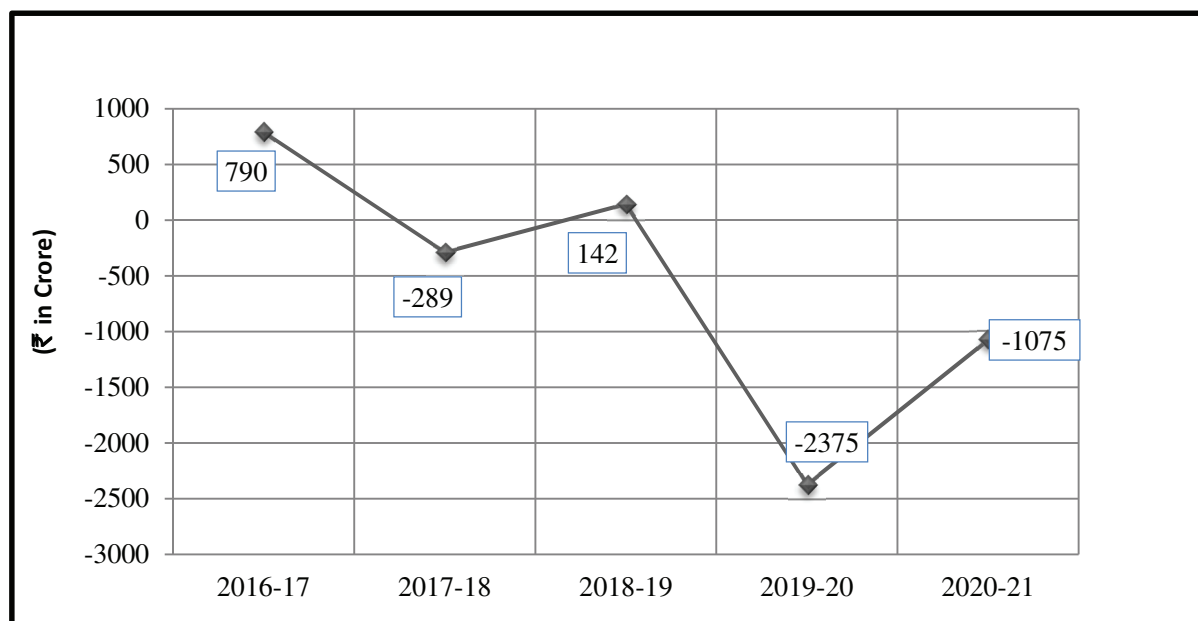
[#] GSDP figure of 2020-21 is ₹58,880 crore as communicated by the Directorate of Economic and Statistics, Government of Tripura.

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

The State Government had revenue Deficit of ₹2,375 crore in 2019-20 and ₹1,075 crore revenue deficit during the year 2020-21. Fiscal deficit decreased by ₹ 1,352 crore from ₹3,261 crore in 2019-20 to ₹1,909 crore in the current year 2020-21.

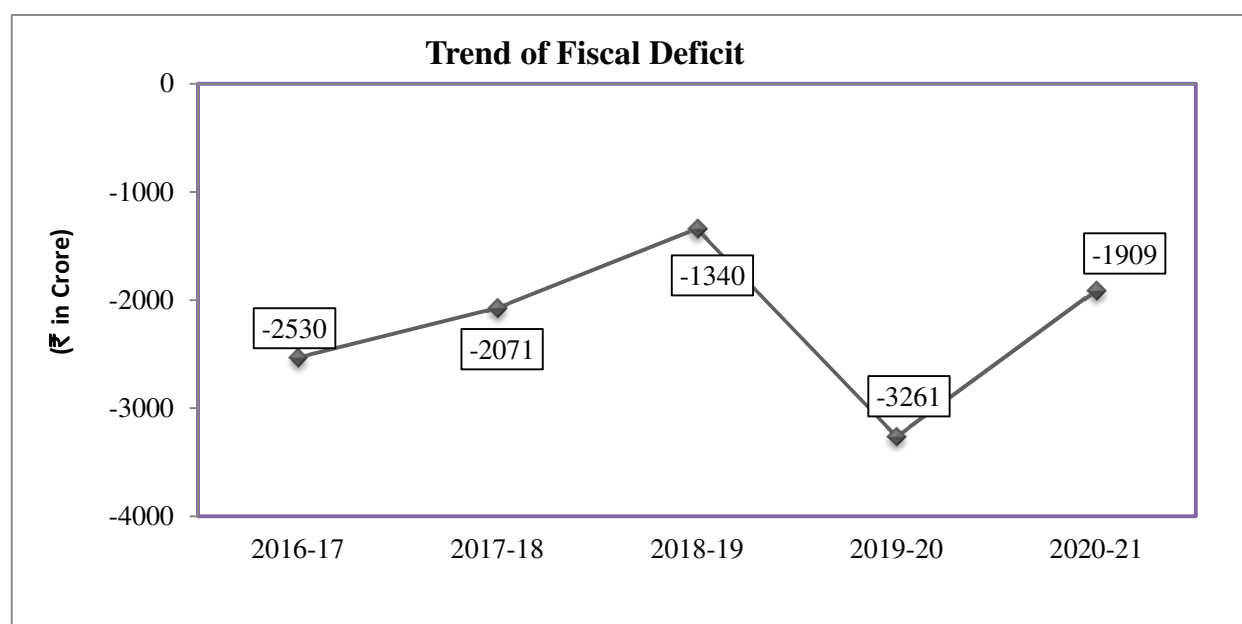
1.5.1 Trend of Revenue Deficit/Surplus

Trend of Revenue Deficit/ Surplus



1.5.2 Trend of fiscal Deficit/Surplus

Trend of Fiscal Deficit

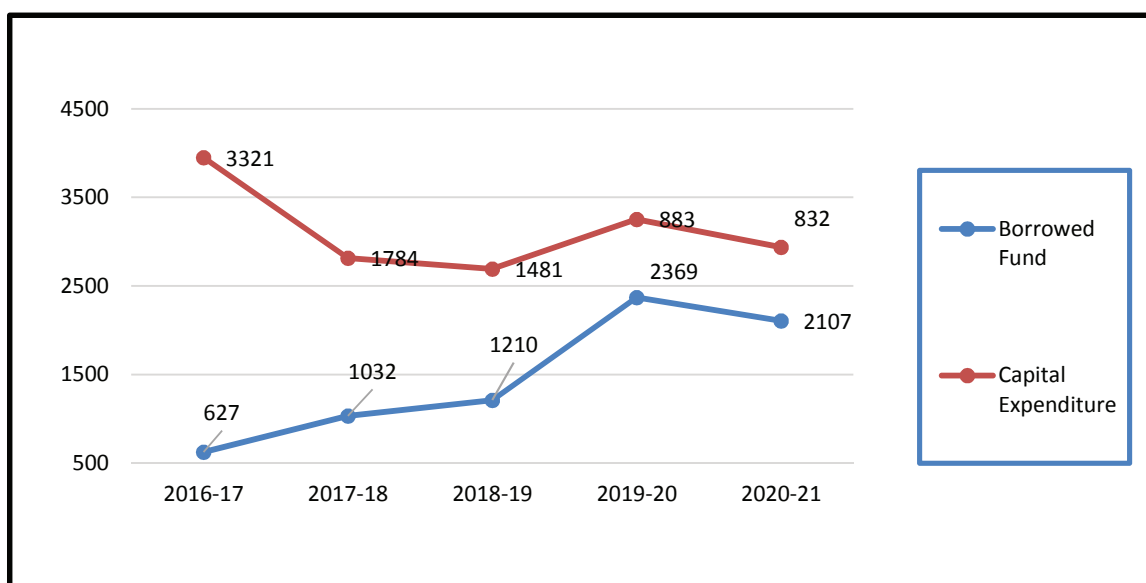


1.5.3 Proportion of borrowed funds spent on Capital Expenditure

(₹ in crore)

Year	Borrowed Fund	Capital Expenditure
2016-17	627	3,321
2017-18	1,032	1,784
2018-19	1,210	1,481
2019-20	2,369	883
2020-21	2,107	832

(₹ in crore)



The governments usually run fiscal deficits and borrow funds for capital/assets formation or for creation of economic and social infrastructure. The State Government spent amount of ₹832 crore on capital expenditure out of total borrowings of the ₹1,909 crore exclusive of disbursement of Loans and Advances given by the State Government (₹3 crore).

Chapter II Receipts

2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total receipts for 2020-21 were ₹15,202 crore.

2.2 Revenue Receipts

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

TAX REVENUE

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

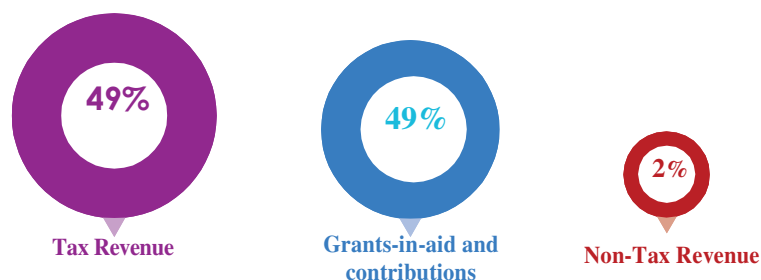
Includes interest receipts, dividend, profits, departmental receipts etc.

NON-TAX REVENUE

GRANTS-IN-AID

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

Revenue Receipts



2.2.1 Revenue Receipts Components (2020-21)

Components		Actuals (₹ in crore)	Per cent to Revenue Receipt
A.	Tax Revenue*	6,551	49.28
	Goods and Services Tax	2,315	17.42
	Taxes on Income & Expenditure	2,611	19.64
	Taxes on Property & Capital Transactions	79	0.59
	Taxes on Commodities & Services	1,546	11.63
B.	Non-Tax Revenue	285	2.15
	Interest Receipts, Dividends and Profits	25	0.19
	General Services	134	1.01
	Social Services	7	0.05
	Economic Services	119	0.90
C.	Grants-in-aid & Contributions	6,456	48.57
	Total –Revenue Receipts	13,292	100.00

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

2.2.2 Trend of Revenue Receipts

(₹ in crore)

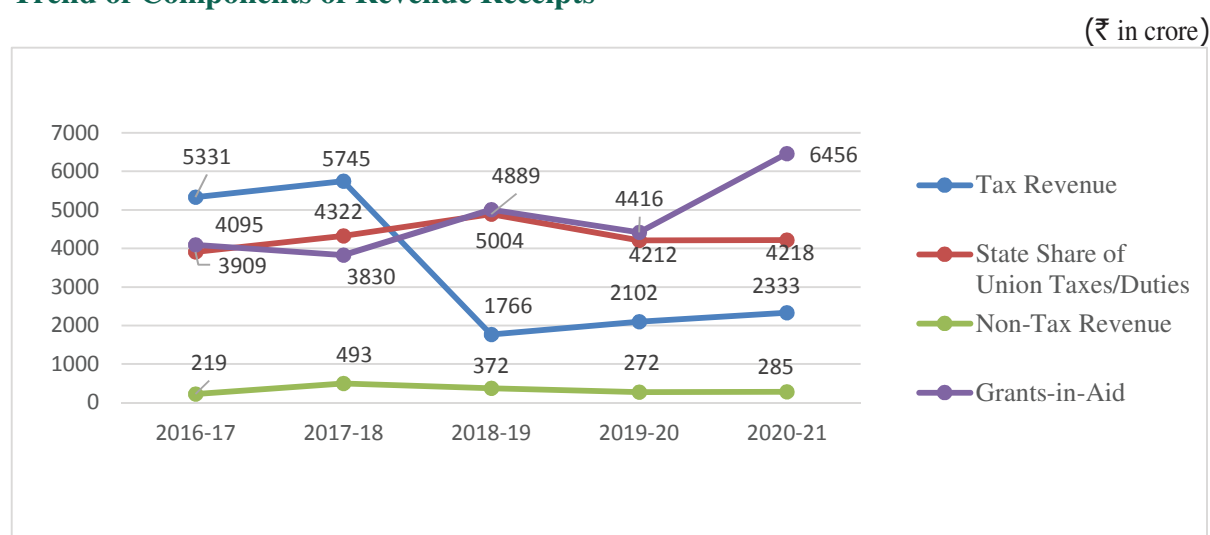
	2016-17	2017-18	2018-19	2019-20	2020-21
Tax Revenues (Raised by the State)	5,331 (14)	5,745 (14)	1,766 (3)	2,102 (4)	2,333 (4)
State Share of Union Taxes/Duties	3,909 (11)	4,322 (11)	4,889 (10)	4,212 (8)	4,218 (7)
Non-Tax Revenues	219 (1)	493 (1)	372 (1)	272 (0)*	285 (0)*
Grants-in-Aid & Contributions	4,095 (11)	3,830 (10)	5,004 (10)	4,416 (8)	6,456 (11)
Total Revenue Receipts	9,645 (26)	10,068 (25)	12,031 (24)	11,002 (20)	13,292 (23)
GSDP	33,496	36,880	50,545	55,358	58,880

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

* Percentage is negligible, hence shown as 0.

Though the GSDP increased by 7.94 per cent in 2020-21 as compared to previous year, growth in revenue receipts was decreased by 20.81 per cent. The total tax revenue (including share of Union Taxes) increased by 3.75 per cent, the non-tax revenue increased by 4.78 per cent and the grants-in-aid increased by 46.20 per cent as compared to previous year.

Trend of Components of Revenue Receipts



2.3 Tax Revenue

(₹ in crore)

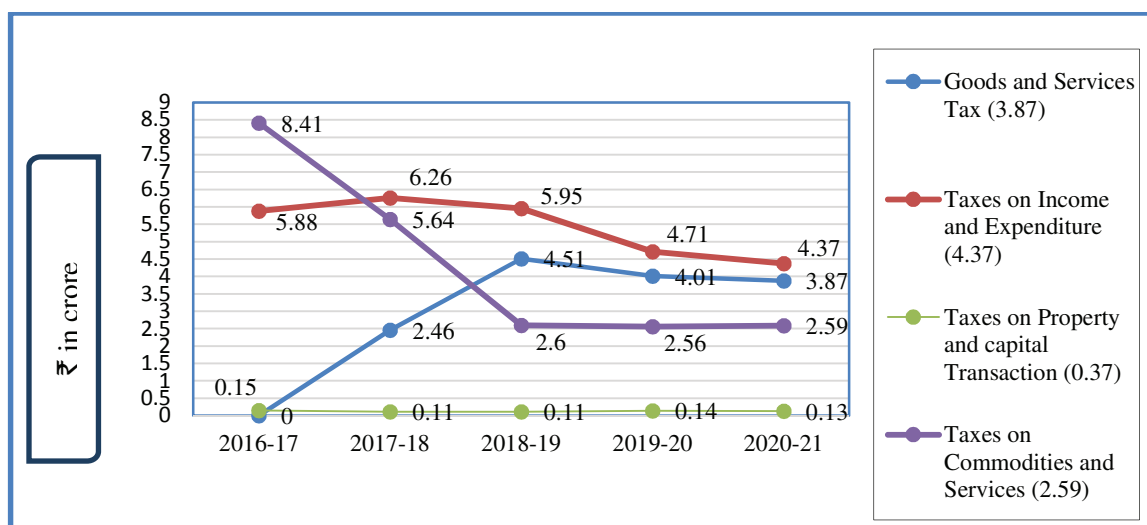
Sector-wise Tax Revenue					
	2016-17	2017-18	2018-19	2019-20	2020-21
a. Goods and Services Tax	NA*	978 (2.46)	2,281 (4.51)	2,222 (4.01)	2,315 (3.93)
b. Taxes on Income and Expenditure	2,169 (5.88)	2,484 (6.26)	3,005 (5.95)	2,605 (4.71)	2,611 (4.44)
c. Taxes on Property and Capital Transactions	58 (0.15)	45 (0.11)	57 (0.11)	75 (0.14)	79 (0.13)
d. Taxes on Commodities and Services	3,104 (8.41)	2,238 (5.64)	1,312 (2.60)	1,412 (2.56)	1,546 (2.62)
Total Tax Revenues	5,331 (14.45)	5,745 (14.48)	6,655 (13.77)	6,314 (11.41)	6,551 (11.13)
GSDP	36,880	39,670	50,545	55,358	58,880

Note: Figures in parentheses represent percentage to GSDP.

* Not Applicable.

The net increase in total tax revenue (₹237 crore) during 2020-21 was mainly attributable to more allocation of State Share from Government of India under CGST (₹93.00 crore), Taxes on Commodities and Services (₹134.00 crore).

Trend of Major Taxes in proportion to GSDP#



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

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

Year	Tax Revenue (Including Central Share and States' own Revenue) (₹ in crore)	State share of Union Taxes/Duties (₹ in crore)	State's Own tax Revenue	
			Tax Revenue (₹ in crore)	Percentage to GSDP#
2016-17	5,331	3,909	1,422	3.9
2017-18	5,745	4,322	1,423	3.6
2018-19	6,655	4,889	1,766	3.5
2019-20	6,314	4,212	2,102	3.8
2020-21	6,551	4,218	2,333	3.9

GSDP figure of 2020-21 is ₹58,880 crore as communicated by the Directorate of Statistics and Economic, Government of Tripura.

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

(₹ in crore)

Description	2016-17	2017-18	2018-19	2019-20	2020-21
State's own Tax collection	1,422	1,423	1,766	2,102	2,333
Devolution of Union Taxes	3,909	4,322	4,889	4,212	4,218
Total Tax Revenue	5,331	5,745	6,655	6,314	6,551
Percentage of State's own tax to total tax revenue	27	25	27	33	36

The proportion of State's own tax collection in overall tax revenue has increased from 27 *Per cent* to 36 *Per cent* during the period from 2016-17 to 2020-21.

2.3.2 Trend in State's Own Tax collection

(₹ in crore)

Description	2016-17	2017-18	2018-19	2019-20	2020-21
1. State Goods and Services Tax	NA [#]	480	977	1,027	1,056
2. Land Revenue	13	4	5	13	10
3. Stamp and Registration fees	42	40	51	62	70
4. State Excise	163	187	214	232	288
5. Taxes on Sales, Trade etc.	1113	612	362	436	403
6. Taxes and Duties on electricity	2	1	0*	31	112
7. Taxes on Vehicles	44	54	83	97	97
8. Other Taxes	45	45	74	204	297
Total State's own Taxes	1,422	1,423	1,766	2,102	2,333

Not applicable.

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

2.4 Cost of Tax Collection

(₹ in crore)

Taxes	2016-17	2017-18	2018-19	2019-20	2020-21
1. Stamp and Registration Fee					
Revenue collection	42	42	51	62	70
Expenditure on collection	1.38	1.60	2.59	1.69	1.86
Cost of tax collection	3.29%	3.81%	5.08%	2.73%	2.57%
2. State Excise Duties					
Revenue collection	163	187	214	232	287
Expenditure on collection	5.21	8.37	8.68	9.19	9.09
Cost of tax collection	3.20%	4.48%	4.06%	3.96%	3.16%
3. Sales Tax/VAT					
Revenue collection	1058	1113	362	436	403
Expenditure on collection	12.63	17.39	16.45	18.71	16.21
Cost of tax collection	1.29%	1.56%	4.54%	4.29%	4.02%
4. Taxes on Vehicles, Goods and Passengers					
Revenue collection	38	44	83	97	97
Expenditure on collection	2.84	3.14	4.34	5.14	5.05
Cost of tax collection	7.47%	7.14%	5.22%	5.30%	5.21%

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

2.5 Trend in State's Share of Union Taxes

(₹ in crore)

Description	2016-17	2017-18	2018-19	2019-20	2020-21
Central Goods and Services Tax (CGST)	NA [#]	62	1,207	1,195	1,259
Integrated Goods and Services Tax (IGST)	NA [#]	437	96	...	...
Corporation Tax	1255	1,324	1,700	1,436	1,269
Taxes on Income other than Corporation Tax	872	1,118	1,252	1,125	1,301
Other Taxes on Income and Expenditure	...	...	9	...	...
Taxes on Wealth	3	0*	1	0*	...
Customs	540	436	347	267	227
Union Excise Duties	616	456	230	186	142
Service Tax	623	489	45	...	17
Other Taxes and Duties on Commodities and Services	0*	0*	2	0*	3
<i>State's share of Union Taxes/Duties</i>	3,909	4,322	4,889	4,212	4,218
<i>Total Tax Revenue</i>	5,331	5,745	6,655	6,314	6,551
<i>Percentage of Union Taxes to Total Tax Revenue</i>	73	75	73	67	64

* Amount negligible.

Not Applicable since the GST introduced w.e.f. 01-07-2017.

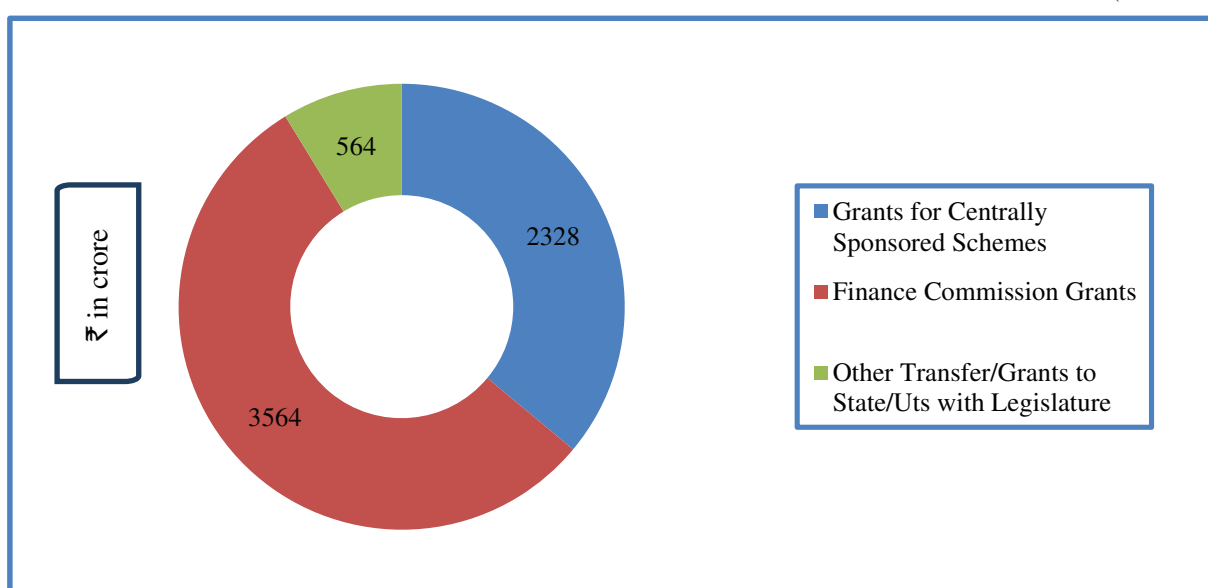
Government of Tripura received ranging between 73 *per cent* to 64 *per cent* share of total Tax Revenue from the net proceeds of all shareable Union taxes during the period 2016-17 to 2020-21.

2.6 Grants-in-aid

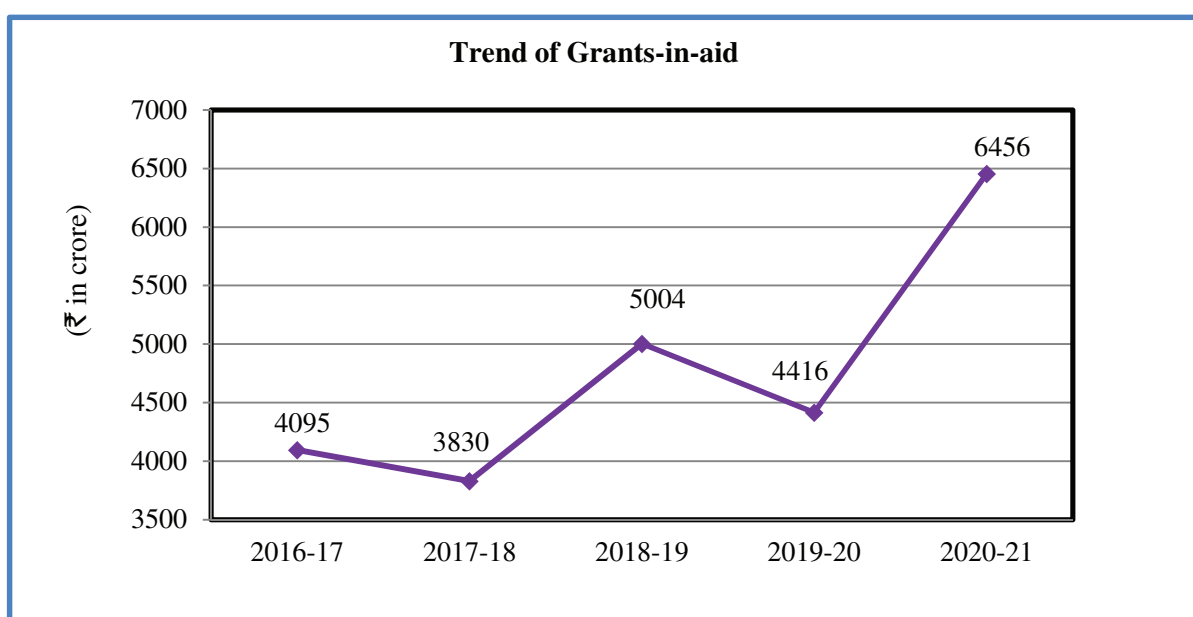
Grants-in-aid represent assistance from the Government of India, and comprise, grant for State Schemes, Central Schemes and Centrally Sponsored Schemes approved by the Planning Commission and State Grants recommended by the Finance Commission. Total receipts during 2020-21 under Grants -in-aid were ₹ 6,456 as shown below:

Grants-in-aid

(₹ in crore)



Trend of Grants-in-aid



2.7 Public Debt

Trend of Public Debt

(₹ in crore)

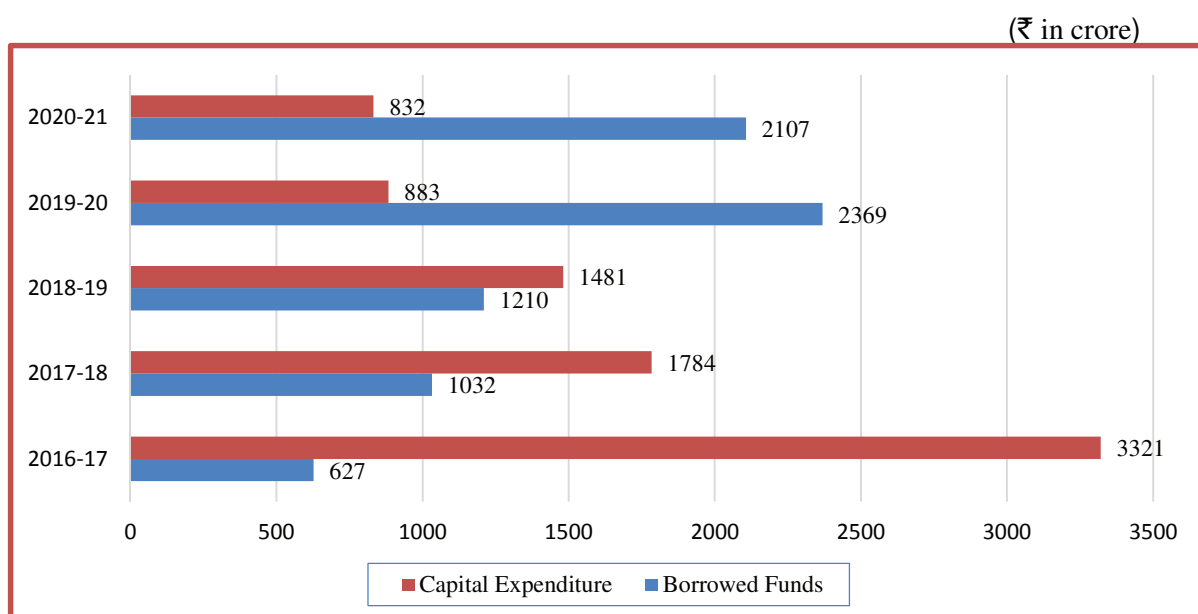
Description	2016-17	2017-18	2018-19	2019-20	2020-21
Internal Debt	655	1,063	1,229	2,401	1,612
Central Loans	(-)28	(-)31	(-)19	(-)32	495
Total	627	1,032	1,210	2,369	2,107

During the year 2020-21, six loans totaling ₹1,916 crore were raised from the open market at interest rates varying from 6.55 *per cent* to 7.34 *per cent* and the same are redeemable during the period between 2029-36. In addition, the State Government raised loan of ₹308.42 crore from the financial institutions and ₹95.95 crore as Ways and Means Advances (₹85.67 crore, Special Drawing facility) from Reserve Bank of India. A loan amounting to ₹527.98 crore taken from the Government of India. Out of total Debt of ₹14,060.41 crore, an amount of ₹741.24 crore (₹7,08.41 + ₹32.83 crore) was repaid during the year.

Borrowed funds vis-a-vis Capital Expenditure

(₹ in crore)

Description	2016-17	2017-18	2018-19	2019-20	2020-21
Borrowed Funds	627	1032	1210	2369	2107
Capital Expenditure	3321	1784	1481	883	832



Chapter III Expenditure

3.1 Introduction

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

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

GENERAL SERVICES

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

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

SOCIAL SERVICES

ECONOMIC SERVICES

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

3.2 Revenue Expenditure

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

(₹ in crore)

Year	2016-17	2017-18	2018-19	2019-20	2020-21
Budget Estimates	10004	11751	13109	14061	17252
Actual	8855	10357	11889	13377	14367
Gap	1149	1394	1220	684	2885
Percentage of variation of Actual against BE	11	12	9	5	17

(Source: Appropriation Accounts of respective years)

In terms of the FRBM Act and there is a Revenue Deficit of ₹1,075 crore during the year. There was a shortfall (by 17 *per cent*) of revenue expenditure against budget estimates in 2020-21, the State Government faced with the problem of generating revenue surplus.

Around 63 *per cent* of the revenue expenditure of ₹14,367 crore and 59 *per cent* of the total expenditure of ₹15,202 crore during 2020-21 was incurred on committed expenses viz. on Salaries and Wages (₹5,286 crore) Interest payment (₹ 1,285 crore) and Pensions (₹2,323 crore) and subsidies (₹146 crore).

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

(₹ in crore)

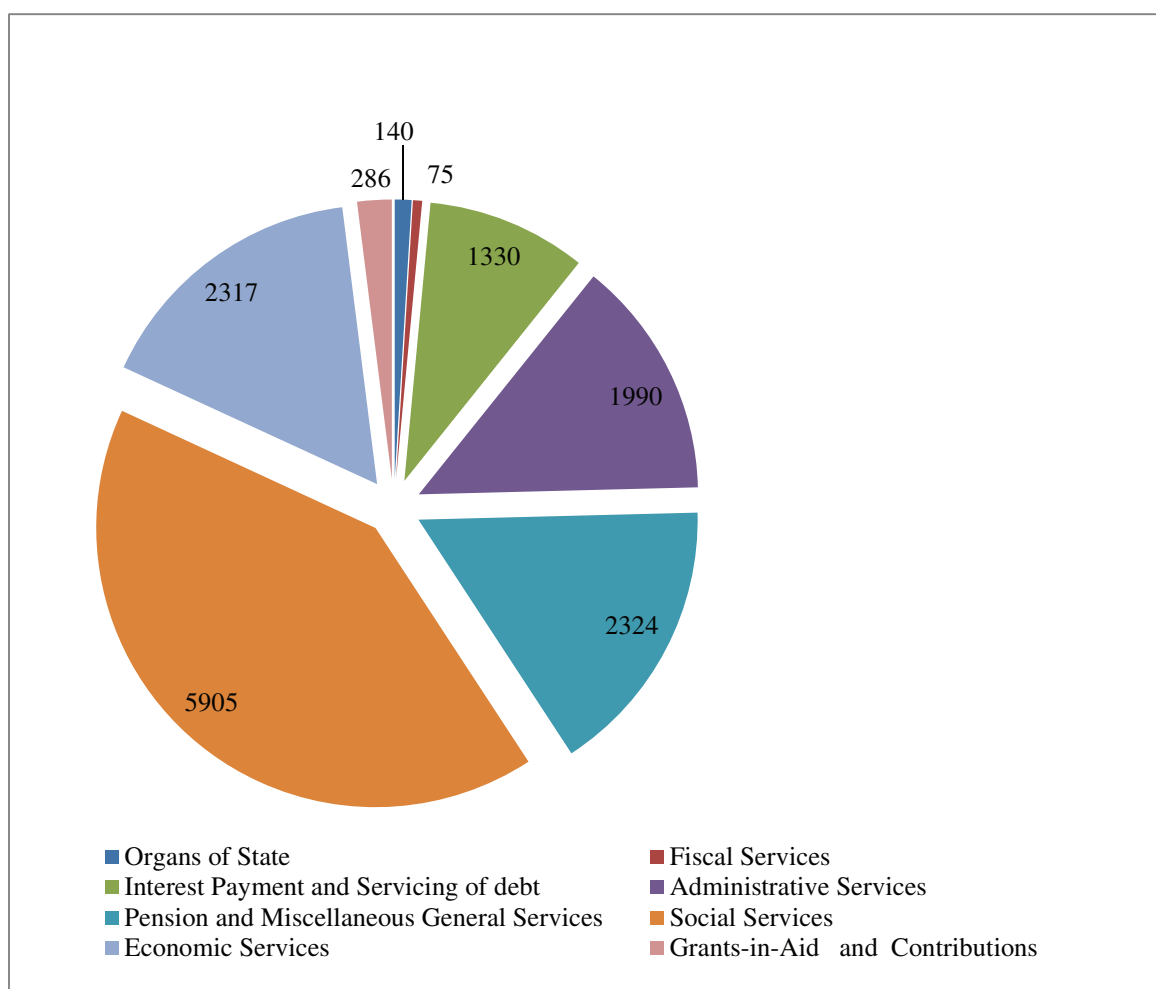
Component	2016-17	2017-18	2018-19	2019-20	2020-21
Total revenue expenditure	8,855	10,357	11,889	13,377	14,367
Committed revenue expenditure #	5,915	7,470	8,589	9,216	9,040
Percentage of committed revenue expenditure to total revenue expenditure	67	72	72	69	63
Uncommitted revenue expenditure	2,940	2,887	3,300	4,161	5,327
Percentage of Un-committed revenue expenditure to total revenue expenditure	33	28	28	31	37

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

It may be seen that the uncommitted revenue expenditure available for implementation of various schemes has increased by 81% from ₹2,940 crore to ₹5,327 crore during the year 2016-17 to 2020-21. The total revenue expenditure increased by 62 *per cent* from ₹8,855 crore in 2016-17 to ₹ 14,367 crore in 2020-21 and committed revenue expenditure increased by 53 *per cent* from ₹5,915 in 2016-17 to ₹9,040 crore in 2020-21. The un-committed revenue expenditure increased by 81 *per cent* from ₹2,940 in 2016-17 to ₹5,327 crore in 2020-21.

3.2.1 Sectoral distribution of Revenue Expenditure (2020-21)

	Component	Amount (₹ in crore)	Percentage of Total Expenditure
A.	Organs of State	140	1
B.	Fiscal Services	75	1
C.	Interest Payments and Servicing of debt	1,330	9
D.	Administrative Services	1,990	14
E.	Pensions and Miscellaneous General Services	2,324	16
F.	Social Services	5,905	41
G.	Economic Services	2,317	16
H.	Grants-in-aid and Contributions	286	2



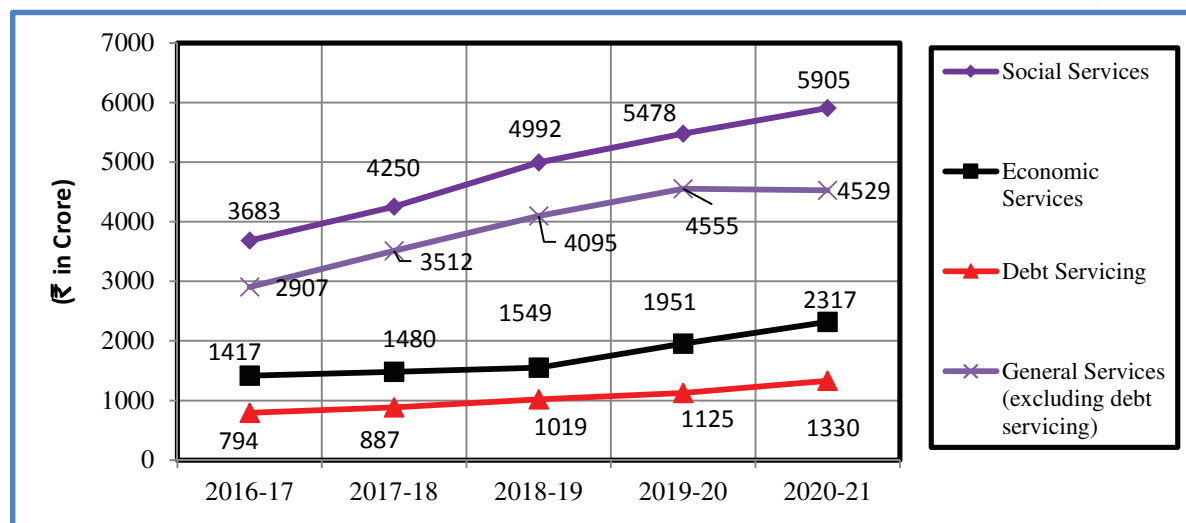
3.2.2 Major components of Revenue Expenditure between 2016-17 and 2020-21

(₹ in crore)

Components	2016-17	2017-18	2018-19	2019-20	2020-21
Social Services	3,683	4,250	4,992	5,478	5,905
Economic Services	1,417	1,480	1,549	1,951	2,317
Debt Servicing	794	887	1,019	1,125	1,330
General Services (excluding expenditure on debt servicing)	2,907	3,512	4,095	4,555	4,529

Trend of Major Components of Revenue Expenditure

(₹ in crore)



3.3 Capital Expenditure

Capital expenditure is essential if the growth process is to be sustained. Capital Expenditure during 2020-21 amounting for ₹832 crore were less than Budget Estimates by ₹1,807 crore. The growth in capital expenditure declined from 67 per cent to 32 per cent as compared to Budget Estimate during the year 2016-17 to 2020-21. This can be seen from the table below:

(₹ in crore)

Sl. No.	Components	2016-17	2017-18	2018-19	2019-20	2020-21
1	Budget (B.E.)	4,937	4,206	3,278	3,469	2,639
2	Actual Expenditure #	3,321	1,777	1,481	883	832
3	Percentage of Actual Exp. To B.E.	67	42	45	25	32
4	Yearly growth in Capital Expenditure	3%	(-)46%	(-)17%	(-)40%	(-)6%
5	GSDP	36,880	39,670	50,545	55,358	58,880
6	Yearly growth in GSDP	16%	8%	27%	10%	6%

Does not include expenditure on Loans and Advances

3.3.1 Sectoral distribution of Capital Expenditure

During 2020-21, the Government spent ₹762 crore on Major Work. The Government also invested ₹65.53 crore in various Corporation/Companies/Societies etc.

3.3.2 Sectoral distribution of Capital Expenditure

(₹ in crore)

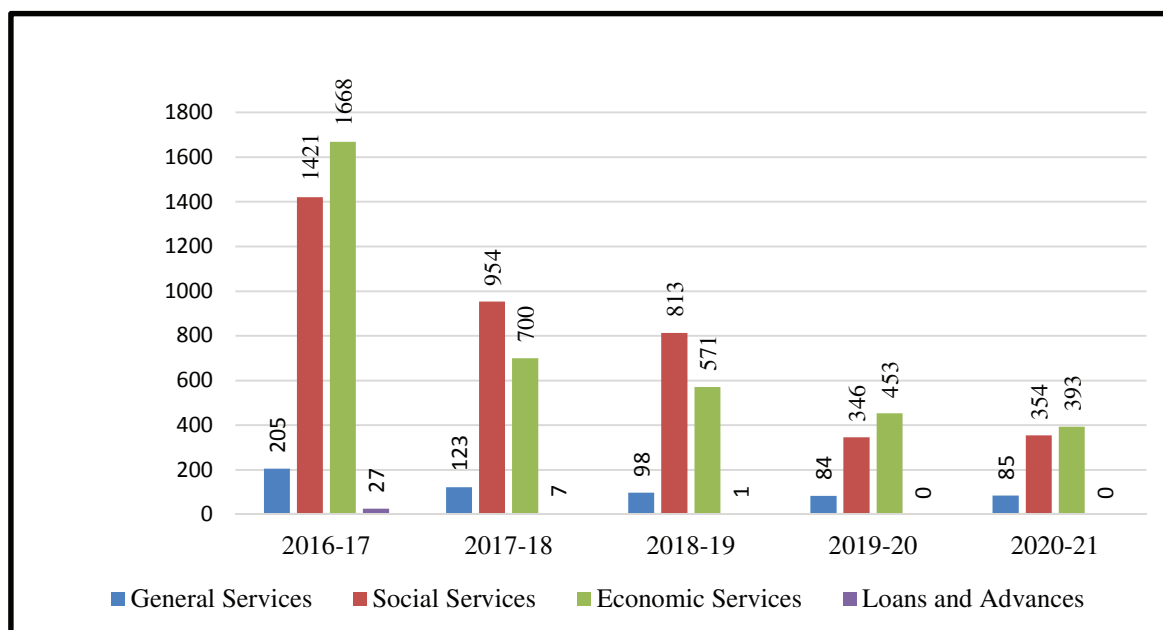
Sector	2016-17	2017-18	2018-19	2019-20	2020-21
General Services	205 (6)	123 (7)	98 (7)	84 (10)	85 (10)
Social Services	1421 (43)	954 (54)	813 (55)	346 (39)	354 (43)
Economic Services	1,668 (50)	700 (39)	571 (34)	453 (51)	393 (47)
Loans and Advances	27 (1)	7 (0)*	1 (0)*	0 (0)*	0 (0)*
Total	3,321	1,784	1,482	883	832

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

* The figure is negligible thus shown as 0.

Trend of Sectoral Distribution of Capital Expenditure

(₹ in crore)



3.3.3 Sectoral distribution of Capital and Revenue Expenditure

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

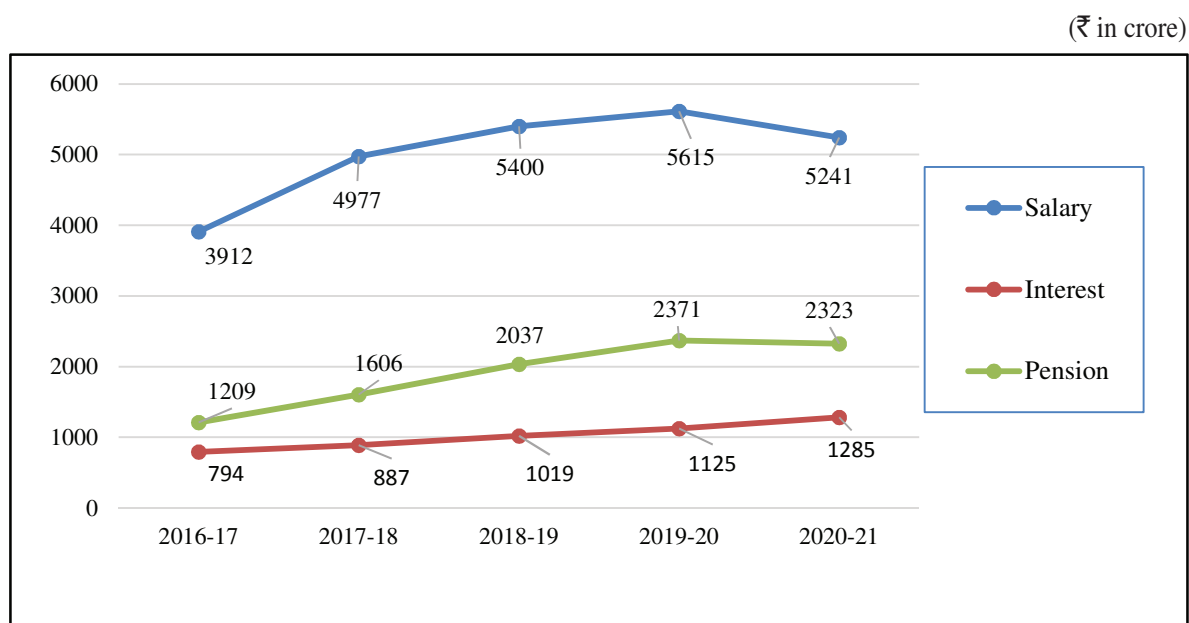
(₹ in crore)

Sl. No.	Sector		2016-17	2017-18	2018-19	2019-20	2020-21
(A)	General Services	Capital	205	123	98	84	85
		Revenue	3,503	4,399	5,114	5,680	5,869
(B)	Social Services	Capital	1,421	954	813	346	354
		Revenue	3,683	4,250	4,992	5,478	5,905
(C)	Economic Service	Capital	1,668	700	571	453	393
		Revenue	1,471	1,480	1,549	1,951	2,317
(D)	Grants-in-aid and Contribution	Capital	40	18	...	...	...
		Revenue	1,466	1,474	1,740	2,351	2,852

3.4 Committed Expenditure

Expenditure on salaries, pensions and interest payments showed increase in 2020-21 over the previous year.

Trend of Committed Expenditure



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

(₹ in crore)

Component	2016-17	2017-18	2018-19	2019-20	2020-21
Committed Expenditure	6,048	7,470	8,456	9,111	9,040
Revenue Expenditure	9,645	10,357	11,889	13,377	14,367
Revenue Receipts	8,855	10,068	12,031	11,002	13,292
Percentage of committed expenditure to Revenue Receipts	68	76	70	83	68
Percentage of committed expenditure to Revenue Expenditure	63	74	71	68	63

The committed expenditure increased by 49 *per cent* from 2016-17 to 2020-21 while revenue expenditure registered the growth of 49 *per cent* during the same period, leaving the Government with higher flexibility in development spending.

Chapter IV

Appropriation Accounts

4.1 Summary of Appropriation Accounts for 2020-21

(₹ in crore)

Sl. No.	Nature of Expenditure	Original Grant	Supplementary grant	Surrender (by way of Re-appropriation)	Total Budget	Actual expenditure (Net)	Savings(-) Excess(+)
1.	Revenue Voted Charged	16,076 1,283	1,228 93	Nil Nil	17,304 1,376	13,153 1,360	(-) 4,151 (-) 16
2.	Capital Voted Charged	1,975 Nil	277 Nil	Nil Nil	2,252 Nil	930 Nil	(-) 1,322 Nil
3.	Public Debt Charged	729	16	Nil	745	742	(-) 3
4.	Loans and Advances Voted	4	Nil	Nil	4	3	(-) 1
	Total Voted Charged	21,681 2,012	1,614 109	Nil Nil	19,560 2,121	14,086 2,102	(-)5,474 (-) 19

4.2 Trend of Savings/Excess

(₹ in crore)

Savings (-) Excess (+)					
Year	Revenue	Capital	Public Debt	Loan & Advances	Total
2016-17	(-) 2,667	(-) 2,277	(-) 104	(-) 1	(-) 5,049
2017-18	(-) 2,200	(-) 2,186	(-) 465	(-) 7	(-) 4,858
2018-19	(-) 2,118	(-) 1,879	(-) 25	(-) 5	(-) 4,027
2019-20	(-) 2,942	(-) 2,104	(-) 2	(-) 2	(-) 5,046
2020-21	(-) 4,167	(-) 1,322	(-) 3	(-) 1	(-) 5,493

4.3 Significant savings

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

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

(Per cent of saving to total allocation)

Grant No.	Nomenclature	2016-17	2017-18	2018-19	2019-20	2020-21
5	Law Department	55	28	43	36	27
6	Revenue Department	21	28	52	32	36
13	Public Works (R&B) Department	15	29	21	39	27
15	Public Works (WR) Department	40	45	42	49	10
19	Tribal Welfare Department	39	49	41	13	21
20	Welfare of Scheduled Castes Department	38	50	82	64	41
27	Agriculture Department	26	29	24	40	33
34	Planning and Co-operation Department	89	97	24	42	80

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

During 2020-21 Supplementary grants totaling ₹1,614 crore (9.97 *per cent* of total expenditure) proved to be unnecessary in some cases. A few instances where there were savings at the end of the year even against original allocation are given below:

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
6	Revenue Department	Revenue Voted	295	142	284
10	Home (Police) Department	Revenue Voted	1500	125	1441
14	Power Department	Revenue Voted	100	45	90
16	Health Department	Capital Voted	445	25	426
35	Urban Development Department	Revenue Voted	881	257	696
40	Education (School) Department	Revenue Voted	1690	53	1477
62	Education (Elementary) Department	Revenue Voted	898	33	760

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

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
6	2053-District Administration 094-Other Establishments 05-Establishment	Revenue Voted	43.18	...	43.58
	2245- Relief on Account of Natural Calamities 05-State Disaster Response Fund 101-Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund 43-Finance Commission	Revenue Voted	75.56	...	77.22
13	3054-Roads and Bridges 04-District and Other Roads 337-Road Works 68- Road and Bridges	Revenue Voted	...	3.64	14.78
	789-Special Component Plan for Scheduled Castes 68-Road and Bridges	Revenue Voted	...	1.70	4.67
	796-Tribal Area Sub-plan 68- Road and Bridges	Revenue Voted	...	3.10	8.56
	797-Transfers to/from Reserve Fund/Deposit Account 80-General 91-Central Assistance to State Plan (CASP)	Revenue Voted	...	11.96	60.80

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

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Re-Appropriation	Actual Expenditure
13	3054-Roads and Bridges 04-District and Other Roads 902-Deduct-Amount met from Reserve Fund 68-Road and Bridges	Revenue Voted	...	...	230.00	28.00
	91-Central Assistance for State Plan (CASP)	Revenue Voted	...	...	65.06	23.00
	4059-Capital Outlay on Public Works 01-Office Buildings 051-Construction 54-National Bank for Agricultural and Rural Development (NABARD)	Capital Voted	...	...	9.65	8.66
	796-Tribal Area Sub-plan 54-National Bank for Agricultural and Rural Development (NABARD)	Capital Voted	...	...	5.75	5.13
	60-Other Buildings 051-Construction 54-National Bank for Agricultural and Rural Development (NABARD)	Capital Voted	...	...	6.87	3.75
24	2406-Forestry and Wild Life 01-Forestry 102-Social and Farm Forestry 70-State Share	Revenue Voted	...	...	35.25	35.25
	796-Tribal Area Sub-plan 70-State Share	Revenue Voted	...	...	21.02	21.01

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supple- mentary	Re- Appropriation	Actual Expenditure
27	4401-Public Works 800-Other expenditure 91-Central Assistance tor State Plan (CASP)	Capital Voted	...	...	6.57	2.79
35	2017-Urban Development 05-Other Urban Development Scheme 001-Direction and Administration 87-Centally Sponsored Scheme-II (CSS)	Revenue Voted	...	...	2.65	2.65
39	4202-Capital Outlay on Education, Sports, and Culture 04-Art and Culture 105-Public Libraries 91-Central Assistance to State Plan (CASP)	Capital Voted	...	...	12.00	12.00
40	2202-General Education 02-Secondary Education 106-Text Books 91-Central Assistance to State Plan (CASP)	Revenue	...	...	4.11	4.11
41	2235-Social Security and Welfare 02-Social Welfare 102-Child Welfare 41- Human Development	Revenue Voted	...	...	0.36	0.36
43	2013-Council of Ministers 105-Discretionary grant by Ministers 05-Establishment	Revenue Voted	...	...	0.14	1.71

Chapter V

Assets and Liabilities

5.1 Assets

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

Total investment as share capital in non-financial Public Sector Undertakings (PSUs) stood at ₹1,744 crore at the end of the year of 2020-21. However, dividends received during the year were ₹6.62 crore (i.e. 0.38 *per cent*) on total investment (₹1,744 crore). At the end of the year 2020-21, investments increased by ₹65.53 crore.

Cash Balance with RBI which stood at ₹(-) 339.85 crore on 1 April 2020 decreased by ₹292.76 crore and stood at ₹ 47.09 crore at the end of March 2021. In addition, Government had maintained minimum balance of ₹0.29 crore throughout the year with the Reserve Bank of India. The position of investment during the year 2020-21 is depicted in the table given below:

Cash Balance Investment in Government of India Treasury Bills

(₹ in crore)

Balance on 1 April 2020	Purchases during 2020-21	Sales during 2020-21	Closing Balance as on March 2021
353	32,989	31,401	1,941

5.2 Debt and Liabilities

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

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

Year	Public Debt (₹ in crore)	Per cent of GSDP	Public Account* (₹ in crore)	Per cent of GSDP	Total Liabilities (₹ in crore)	Per cent of GSDP#
2016-17	6,603	18	4,656	13	11,259	31
2017-18	7,636	19	5,267	13	12,903	33
2018-19	8,844	19	5,936	13	14,780	33
2019-20	11,212	20	6,634	12	17,846	32
2020-21	13,319	23	7,764	13	21,083	36

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

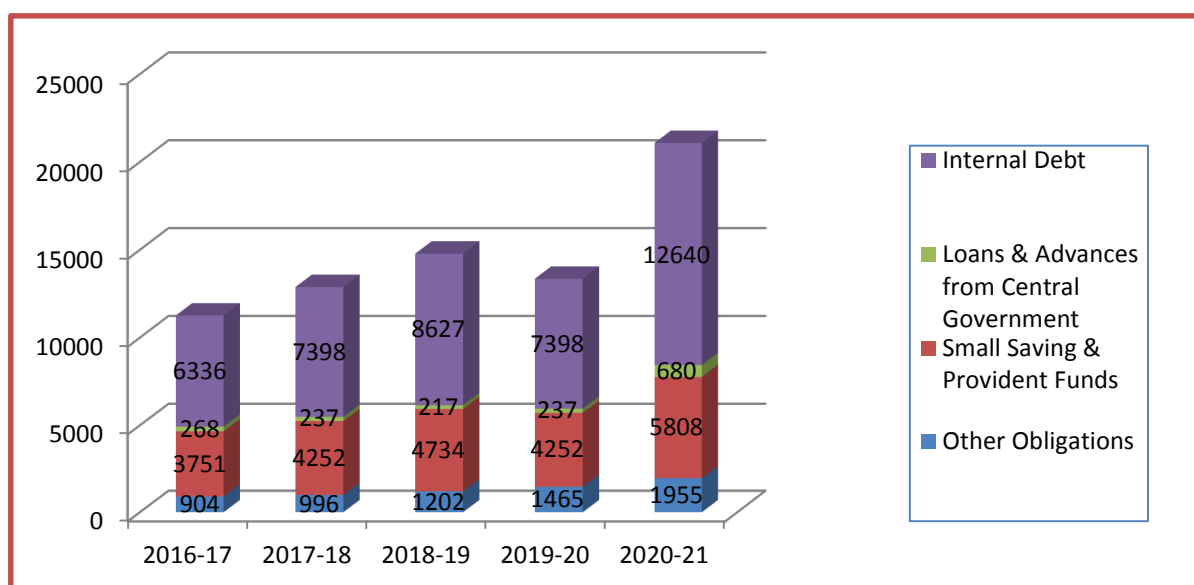
(*) Excludes suspense and remittance balances.

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

(#) GSDP figure of 2020-21 is ₹58,880 crore as communicated by the Directorate of Economic and Statistics, Government of Tripura.

Public Debt and other liabilities showed a net increase of ₹3,237 crore (18 per cent) in 2020-21 over the previous year.

Trend in Government Liabilities



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

5.3 Guarantees

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

(₹ in crore)

At the end of the year	Maximum Amount Guaranteed during the year (Principal only)	Amount of outstanding Guarantee at the end of the year	
		Principal	Interest
2016-17	64	313*	#
2017-18	64	328*	#
2018-19	602	524*	#
2019-20	806	735*	#
2020-21	983	771*	#

Note: Details are available at Statement No.9 and 20 of Finance Accounts and these are based on the information received from the Finance Department, Government of Tripura.

* Inclusive of Principal and Interest.

Information furnished by the Finance Department, Government of Tripura.

Chapter VI

Other Items

6.1 Adverse Balances under Internal Debt

Borrowings of State Governments are governed by Article 293 of the Constitution of India. In addition to directly raising loans, the State Government also guarantees loans raised by government companies and corporations from the market and financial institutions for implementation of various schemes and programmes which are projected outside the State Budget. These loans are treated as receipts of the concerned Administrative Departments and do not appear in the books of the Government. However, the loan repayments appear in Government account, resulting in irreconcilable adverse balances and understatement of liabilities in Government accounts. As on 31 March 2021, no adverse balances are appearing in favour of Tripura State.

6.2 Loans and Advances given by the State Government

Total Loans and Advances made by the State Government at the end of 2020-21 was ₹198.17 crore. Out of this, loans and advances to government corporation/ companies, non-government institutions and local bodies amounted to ₹1.64 crore. Recovery of principal aggregating to ₹198.17 crore was in arrears at the end of 31 March 2021. The information relating to recovery of Principal and interest in arrear was not made available by the State Government. During 2020-21 only ₹1.25 crore was received towards re-payment of loans and advances, out of which ₹0.49 crore relates to re-payment of loans to government servants. Effective steps to recover the outstanding loans would help the Government to improve its fiscal position. The State Government has adopted the IGAS-3 to maintain the accounts of Loans and Advances.

6.3 Financial assistances to local bodies and others

Grants-in-aid given to local bodies, autonomous bodies etc. increased from ₹1,466 crore in 2016-17 to ₹2,865 crore in 2020-21. Grants to Zilla Parishads and Panchayat Raj Institutions, Municipal Corporations and Municipalities (₹730 crore) represent 25 *per cent* of total grants given during the year. The State Government has adopted the IGAS-2 to maintain the accounts of Loans and Advances.

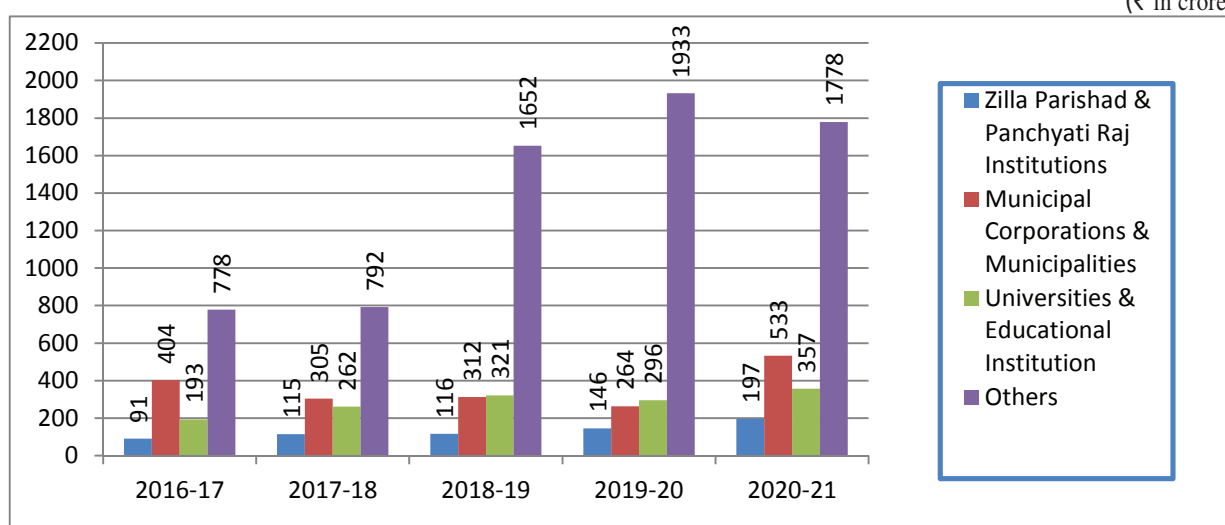
Details of Grants-in-aid Given for the past 5 years are as under:

(₹ in crore)

Sl. No.	Name of Institutions	2016-17	2017-18	2018-19	2019-20	2020-21
1	Zilla Parishads & Panchayati Raj Institutions	91	115	116	146	197
2	Municipal Corporations & Municipalities	404	305	312	264	533
3	Universities & Educational Institution	193	262	321	296	357
4	Others	778	792	1,652	1,933	1,778
	Total	1,466	1,474	2,401	2,639	2,865

Grants-in-aid Given

(₹ in crore)



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

(₹ in crore)

Sl. No	Name of Institutions	2016-17	2017-18	2018-19	2019-20	2020-21
1	Zilla Parishads	Nil	Nil	Nil	Nil	Nil
2	Municipalities	Nil	Nil	Nil	Nil	Nil
3	Statutory Corporations	Nil	Nil	Nil	Nil	Nil
4	Autonomous Bodies	176	2	Nil	Nil	Nil
5	Others (Grants-in-aid Schools)	1,432	768	662	287	14
	Total	1,608	770	662	286	14

6.4 Cash Balance and Investment of Cash Balance

(₹ in crore)

Component	As on 1 April 2020	As on 31 March 2021	Net increase(+)/ decrease (-)
Cash Balances	339.85	47.09	(-)292.76
Investment from cash balance (GOI Treasury Bills)	353.36	1940.78	1587.42
Investment from earmarked fund balances			
(a) Sinking Fund	319.11	388.13	69.02
(b) Guarantee Redemption Fund	4.84	9.34	4.50
Interest realized on cash balance investment during the year	17.43	17.04	(-)0.39

State Government had a positive closing cash balance as on 31 March 2021. Interest receipts on the investment of cash balance has decreased by 2.24 *per cent* from ₹17.43 crore in 2019-20 to ₹17.04 crore in 2020-21.

6.5 Reconciliation of Accounts

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

6.6 Submission of Accounts by Accounts Rendering Units

The Finance Accounts 2020-21 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 9 District Treasuries, 1 e-Treasury, 53 Public Works Divisions, 39 Forest Divisions and Advices of the Reserve Bank of India. Rendition of monthly accounts by the Accounts Rendering Units of the State Government was not satisfactory, however, no accounts remained excluded at the end of the Financial Year.

6.7 Unadjusted Abstract Contingent Bills

When money is required in advance or when they are not able to calculate the exact amount required, Drawing and Disbursing Officer (DDOs) are permitted to draw money without supporting documents, through Abstract Contingent (AC) bills, by debiting service heads and the expenditure is reflected as an expense under the service head. These amounts are held under objection pending submission of Detailed Contingent (DC) bills to the AG (A&E), within 60 days from the date of drawl of AC bills as per Rule 31(12) of the Delegation of Financial Power Rules, Tripura-2019. Delayed submission or prolonged non-submission of DC bills may affect the completeness and correctness of accounts. The detail of AC bills, under objection, pending adjustment, as on 31 March 2021 is under:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Upto2018-19	140	30.28
2019-20	317	3.22
2020-21	562	31.54
Total	1019	65.04

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).

6.8 Status of Suspense and Remittances Balances

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

Minor Head	2016-17		2017-18		2018-19		2019-20		2020-21	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
(a) 8658-Suspense Accounts										
101-PayandAccounts Office Suspense	21.71	0.01	27.82	0.02	36.86	0.37	27.28	0.59	23.66	Nil
Net	21.70 Dr.		27.80 Dr.		36.49 Dr.		26.69 Dr.		23.66 Dr.	
102-Suspense Account (Civil)	0.37	0.05	3.47	2.23	330.75	0.09	0.33	Nil	75.12	14.94
Net	0.32 Dr.		1.14 Dr.		330.66 Dr.		0.33 Dr.		60.18 Dr.	
107-Cash Settlement Accounts	37.23	33.06	213.07	45.58	198.59	56.79	183.80	54.10	170.45	43.18
Net	184.72 Dr		167.49 Dr.		141.80 Dr.		129.70 Dr.		127.27 Dr.	
110-Reserve Bank Suspense-Central Accounts Office	10.14	Nil	10.14	Nil	10.14	Nil	56.12	Nil	1.10	Nil
Net	10.14 Dr.		10.14 Dr.		10.14 Dr.		56.12 Dr.		1.10 Dr.	
112-Tax Deducted at Source (TDS) Suspense	Nil	21.06	Nil	41.66	Nil	29.30	Nil	44.44	Nil	39.15
Net	21.06 Cr.		41.66 Cr.		29.30 Cr.		44.44 Cr.		39.15 Cr.	
123-IAS officer Group Insurance Scheme	0.02	0.23	0.01	0.25	0.02	0.26	0.03	0.25	0.01	0.24
Net	0.21 Cr.		0.24 Cr.		0.24 Cr.		0.22 Cr.		0.23 Cr.	
129-Material Purchase Settlement Suspense Account	Nil	0.80	Nil	0.80	Nil	0.80	Nil	0.80	Nil	0.80
Net	0.80 Cr.		0.80 Cr.		0.80 Cr.		0.80 Cr.		0.80 Cr.	

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

102- Public Works Remittances	1931.07	1944.38	1430.87	1417.62	1465.81	1229.10	1412.06	1055.19	1690.89	1306.40
Net	13.31(Cr)		13.25 (Dr)		236.71 (Dr)		356.87 (Dr)		384.49 (Dr)	
103-Forest Remittances	29.95	28.46	38.47	31.17	39.62	33.12	39.87	34.40	50.62	38.75
Net	1.49 (Dr)		7.30 (Dr)		6.50 (Dr)		5.47 (Dr)		11.87(Dr)	

6.9 Status of Outstanding Utilization Certificates

Rules 238(i) of GFR, 2017 prescribe that Utilization Certificates (UCs) in respect of grants provided for specific purposes should be obtained by the departmental officers from grantees, which, after verification, should be forwarded to the Accountant General within twelve (12) months from the closure of the financial year unless specified otherwise. UCs. outstanding beyond the specified periods indicates absence of assurance on utilization of the grants for intended purposes. During the year 2020-21, an amount of ₹254.25 crore pertaining to outstanding UCs for the period upto 2020-21 was cleared. The position of outstanding UCs as on 31 March 2021 is given below:

Year	Number of UCs awaited	Amount (₹ in crore)
Upto 2018-19	75	16.03
2019-20	145	43.40
2020-21	361	200.19
Total	581	259.62

6.10 Commitments on account of Incomplete Capital works

A total expenditure of ₹185 crore was incurred up to the year 2020-21 by the State Government on various incomplete projects against original estimated cost of ₹431 crore as detailed in Appendix IX in Volume II of the Finance Accounts. A summarized view on commitments on account of 'Incomplete Capital Works' is furnished below:

(₹ in crore)

Sl. No.	Category of works (No.ofworks)	Estimated costof works	Expenditure during the year	Progressive expenditure tothe end of the year	Pending payments	Estimated cost after revision
1.	Building (15)	124	37	98	8	Nil
2.	Bridge (1)	1	1	1	0*	Nil
3.	Road (11)	288	49	76	25	Nil
4.	DWS (2)	18	10	10	11	Nil
Total		431	97	185	44	Nil

* The figure is negligible i.e. ₹3.93 lakh thus shown as 0.

6.11 National Pension Scheme

The State Government adopted the National Pension System (NPS) for its employees recruited on or after July, 2018.

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

As on 01 April 2020, there was un-transferred balance of ₹0.52 crore under the fund. During the year, the State Government deposited ₹12.63 crore against employees' contribution of ₹6.08 crore and employer's share of ₹6.31 crore including ₹0.23 crore of previous year under Major Head 8342-Other Deposits, Minor Head 117-Defined Contribution Pension Scheme as on 31 March 2021 and transferred an amount of ₹12.63 crore to NSDL leaving a balance of ₹0.28 crore in the fund as on 31 March 2021. The un-transferred amount will accrue interest represent outstanding liability of the Government.

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

6.12 Balances in Current Deposit and Saving Bank Accounts

Drawing and Disbursing officers (DDOs) are required to withdraw money from the Government Account/Consolidated Fund for making payment on behalf of the Government. 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. The AG (A&E) has requested the Government to close all the Savings/Current Bank accounts of DDOs and to follow the prescribed procedure of Treasury Rules, Receipts and Payments Rules etc. for drawal of money from Government Accounts.

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. Information from the remaining DDOs are still awaited (as on August 2021).

6.13 Investments

The State Government invests in the equity and shares of Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Institutions. During 2020-21 the Government has invested ₹65.53 crore in 46 entities. Dividend amounting to ₹6.17 crore from North East Transmission Company Ltd. and ₹0.45 crore from ONGC Tripura Power Company Ltd. was received by the State Government during the year 2020-21.

6.14 Rush of Expenditure

Financial Rules 62(3) of GFR, 2017 envisage that rush of expenditure, particularly in the closing months of the Financial year, shall be regarded as a breach of financial propriety and shall be avoided. During March 2021, however, the State Government incurred expenditure of ₹1,771.35 crore out of which, ₹50.61 crore was incurred on the last working day of March 2021. This constitutes 52.19 *per cent* and 1.49 *per cent* respectively of revenue receipts of ₹3,393.82 crore (including Grants of ₹1,443.89 crore received from Central Government) during the month of February 2021 and March 2021.

Trend of receipts and expenditure of Govt. of Tripura during the last quarter of 2020-21 were as follows:

(₹ in crore)

Month	Revenue Expenditure (A)	Capital Expenditure (B)	Total Expenditure (A+B)	Grants from Central Govt. (MH 1601) (C)	Other Revenue receipts (D)	Total Revenue Receipts (C+D)
Jan-21	1,208.67	38.19	1,246.86	382.12	512.82	894.94
Feb-21	1,320.91	73.39	1,394.30	400.37	514.77	915.14
Mar-21	1,449.18	322.17	1,771.35	1,043.52	1,435.16	2,478.68
TOTAL	3,978.76	433.75	4,412.51	1,826.01	2,462.75	4,288.76

6.15 Status of 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 active funds was ₹944.79 crore, of which ₹443.96 crore was under interest bearing Reserve Fund and ₹500.83 crore under Non-Interest bearing Reserve Fund. The balance as on 31 March 2021 in one inoperative Reserve Fund was ₹4.21 crore.

6.15.1 Consolidated Sinking Fund


Government of Tripura created a Consolidated Sinking Fund (CSF) in 1999-2000 for amortization of Government loans. The fund has been revised as 'Consolidated Sinking Fund Scheme' by the State Government vide Gazette Notification dated 16th January 2018, effective from the financial year 2017-18. According to Guidelines of the Reserve Bank of India, States are required to contribute a minimum of 0.5 *per cent* of the outstanding liabilities (public debt plus public account liabilities) as at the end of the previous year. Accordingly, the State Government had to contribute ₹89.23 crore during the year. But the State Government had contribute ₹45.00 crore during the year. The State Government invested ₹388.13 crore which included opening balance of ₹319.11 crore, Government contribution of ₹45.00 crore during the year and interest accrued amount of ₹24.02 crore living closing balance Nil.

6.15.2 Guarantee Redemption

The State Government constituted a Guarantee Redemption Fund on 12 July 2007. The fund has been revised as 'Guarantee Redemption Fund Scheme' by the State Government vide Gazette Notification dated 29th January 2016, effective from the financial year 2015-16 and subsequent notification dated 16th January 2018 effective from the financial year 2017-18. As per the revised guidelines, the Government shall contribute minimum 0.5 *per cent* of outstanding guarantees every year to achieve a minimum level of 3 *per cent* of outstanding guarantees in next five years and gradually to a desirable level of 5 *per cent*. The State Government contributed ₹2.76 crore to the fund as per revised guidelines of the State Government and interest of ₹0.03 crore accrued on the fund (₹4.77 crore). However, the Reserve Bank of India invested of ₹4.50 crore out of total balance in the fund of ₹7.56 crore thus, the closing balance stands at ₹3.06 crore at end of March 2021.

6.15.3 State Disaster Response Fund

The State Government constituted the State Disaster Response Fund (SDRF) on 28 May 2011 in terms of the recommendations of the Thirteenth Finance Commission. As per the Fifteen Finance Commission recommendations, the corpus of SDRF of Tripura for the year 2020-21 was fixed at ₹75.56 crore (Central share ₹68.00 crore and State share ₹7.56 crore). Under the guidelines of the Fund, the Centre and Special Category States like Tripura are required to contribute to the Fund in the proportion of 90:10. As per the guidelines, these contributions are



to be transferred to the Public Account under Major Head-8121, by operating the Expenditure Major Head - 2245. Expenditure incurred during the year on disaster response is adjusted by debiting the Public Account with contra deduct debit to the Expenditure Major Head - 2245. crore) thus, the closing balance stands at ₹68.81 crore at end of March 2021. However, no amount was invested by the Reserve Bank of India during the year 2020-21. Balances outstanding in the Fund, at the end of the year, are to be invested. The status of the Fund as on 31 March 2021 was as follows: Opening Balance ₹113.98 crore, contribution by the Central Government ₹68.00 crore, contribution by the State Government ₹5.68 crore, unutilised amount deposited by challan ₹0.04 crore, NDRF amount ₹12.63 crore and amount spent ₹131.82 crore. Thus, the closing balance stands at ₹68.81 crore at the end of March 2021. However, no amount was invested by the Reserve Bank of India during the year 2020-21.

6.15.4 State Compensatory Afforestation Fund (SCAF)

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

During the year 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 expenditure of ₹17.56 crore from the fund during the year 2020-21. The total balance in the State Compensatory Afforestation Fund was ₹375.15 crore as on 31 March 2021.

6.16 Cess Levied by the State Government

6.16.1 Labour Cess

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

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

(₹ in crore)

Year	Opening Balance	Amount of labour cess Collected	Amount Spent	Closing Banance
2016-17	207	25	6	226
2017-18	226	22	7	241
2018-19	241	24	7	258
2019-20	258	18	10	266
2020-21	266	19	12	273

6.16.2 Tripura Road Development Cess

The State Government has passed 'Tripura Road Development Cess Act, 2018' in August 2018 with the purpose of developing the Roads in the States. The Government has levied Cess on Petrol, Diesel and Natural Gas for the purpose of this fund. The cess collected during the year 2020-21 was ₹255.81 crore and the same amount were credited to the Government Account under Major Head '0045-112-Receipts from Cesses under other Acts'. The State Government has transferred an amount of ₹255.67 crore to the Road Development Fund created in Public Account under 'Major Head 8225- Roads and Bridges Fund'.

**© COMPTROLLER AND
AUDITOR GENERAL OF INDIA
2021
www.cag.gov.in**

www.cag.gov.in/ae/tripura/en