

State Finances Audit Report of the Comptroller and Auditor General of India

for the year ended 31 March 2022



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

GOVERNMENT OF TRIPURA

Report No. 1 of 2023

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of the
Comptroller and Auditor General of India
for the year ended 31 March 2022**

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Preface

1. This Report has been prepared for submission to the Governor of Tripura under Article 151 of the Constitution.
2. Chapter I of this Report contains the basis and approach to State Finances Audit Report, Structure of the Report, Structure of Government Accounts, Budgetary processes, Trends in key fiscal parameters like revenue surplus/ deficit, fiscal surplus/ deficit, etc., and fiscal correction path.
3. Chapters II contains a broad perspective of the finances of the State, analyses the critical changes in major fiscal aggregates relative to the previous year, overall trends during the last five years, debt profile of the State and key Public Account transactions, based on the Finance Accounts of the State.
4. Chapter III is based on the Appropriation Accounts of the State and reviews the appropriations and allocative priorities of the State Government and reports on deviations from Constitutional provisions relating to budgetary management.
5. Chapter IV on 'Quality of Accounts & Financial Reporting Practices' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.
6. Reports of the Comptroller and Auditor General of India containing the findings of Performance Audit and Compliance Audit in various Government departments, observations arising out of audit of Statutory Corporations, Boards and Government Companies and observations on Revenue Receipts are presented separately.

EXECUTIVE SUMMARY

Executive Summary

The Report

Based on the audited accounts of the Government of Tripura for the year ending March 2022, this report provides an analytical review of the finances of the State Government. The report is structured in four Chapters.

Chapter I: Overview of State Finances

This chapter provides brief profile of the State and basis of the report, structure of the Government accounts, budgetary processes, macro-fiscal analysis of key indices and fiscal position of the State including the deficit/surplus.

Chapter II: Finances of the State

This chapter provides a broad perspective of the finances of the State, analyses the critical changes in major fiscal aggregates relative to the previous year, overall trends during the last five years, debt management of the State and key Public Account transactions, based on the Finance Accounts of the State.

Chapter III: Budgetary Management

This chapter is based on the Appropriation Accounts of the State and reviews the appropriations and allocative priorities of the State Government and reports on deviations from Constitutional provisions relating to budgetary management.

Chapter IV: Quality of Accounts and Financial Reporting Practices

This Chapter provides an overview on the quality of accounts and compliance of the State Government in its financial reporting practices, with prescribed financial rules, procedures and directives with regard to completeness, transparency, measurement and disclosure.

Audit findings

Chapter I: Overview of State Finances

The fiscal position of the State is viewed in terms of three key fiscal parameters – Revenue Deficit/ Surplus, Fiscal Deficit/ Surplus and the ratio of Outstanding Debt to GSDP.

The GSDP of Tripura grew from ₹ 43,716 crore in 2017-18 to ₹ 64,778 crore (Provisional) in 2021-22 with Compounded Annual Growth Rate (CAGR) of 11.81 *per cent*. However, there was an increase in the growth rate of GSDP from 0.49 *per cent* in 2020-21 to 19.04 *per cent* in 2021-22 in the State.

The State had achieved Revenue Surplus only during two years out of the five-year period from 2017-18 to 2021-22. During 2021-22, the State ended up with a Revenue surplus of ₹ 1,488.71 crore against the Deficit of ₹ 1,075.42 crore during 2020-21.

The State was successful in containing the Fiscal Deficit below the target as per Tripura State Fiscal Responsibility and Budget Management (FRBM) Act, 2005 of GSDP in three

out of the last five years. During the current year i.e., 2021-22, there was Fiscal surplus of the State and stood at 0.10 *per cent* of GSDP.

During the five-year period 2017-22, outstanding debt to GSDP ratio of the State remained within the norms prescribed in the State FRBM Act. However, the outstanding debt during 2021-22 (₹ 21,732.32 crore) increased by ₹ 649.22 crore (3.08 *per cent*) as compared to ₹ 21,083.10 crore during 2020-21.

During the year, Revenue surplus was overstated by ₹ 527.91 crore and Fiscal Deficit was also overstated by ₹ 32.92 crore due to misclassification of Grants-in-Aid of ₹ 494.99 crore under Capital Section instead of Revenue Section, non-transferring of ₹ 16.22 crore to Deposits and non-discharge of interest liabilities of ₹ 16.70 crore by the State Government as observed in Audit.

Recommendations

- The State Government may book grants-in-aid as revenue expenditure to present correct financial position of the State. Similarly, it may consider discharging its interest liabilities on time and transfer fund to the Deposit Account as per Rules.

Chapter II: Finances of the State

During 2021-22, the State had a Revenue surplus of ₹ 1,488.71 crore which was 2.30 *per cent* of GSDP during the year. Fiscal surplus was ₹ 66.55 crore during 2021-22 which was 0.10 *per cent* of GSDP and primary surplus was ₹ 1,464.71 crore (2.26 *per cent* of GSDP). The State achieved the target set in FRBM Act in respect of outstanding liabilities to GSDP in all five years of 2017-18 to 2021-22 and it was 33.55 *per cent* in 2021-22 against the target of 34.71 *per cent* for the year.

Revenue Receipts during the year 2021-22 were ₹ 17,613.95 crore which increased by ₹ 4,321.55 crore (32.51 *per cent*) during the year. State's Own Tax increased by ₹ 283.87 crore (12.17 *per cent*) from ₹ 2,332.44 crore (2020-21) to ₹ 2,616.31 (2021-22) while Non-Tax revenue decreased by ₹ 11.38 crore (3.99 *per cent*) during the year from ₹ 285.49 crore (2020-21) to ₹ 274.11 crore (2021-22). The State had collected ₹ 1,282 crore as GST during 2021-22, an increase of 21.47 *per cent* over the previous year.

Grants-in-aid from GoI increased by ₹ 2,189.99 crore (33.92 *per cent*) from ₹ 6,456.02 crore (2020-21) to ₹ 8,646.01 crore (2021-22) and State's Share of Union taxes and Duties during 2021-22 increased by ₹ 1,859.07 crore (44.07 *per cent*) from ₹ 4,218.45 crore (2020-21) to ₹ 6,077.52 crore (2021-22). Overall increase of Central transfer during 2021-22 was ₹ 4,049.06 crore (37.93 *per cent*) over the previous year. However, the State had received 83.59 *per cent* of Revenue from the GoI as Central transfer during the year 2021-22.

Revenue expenditure during the year 2021-22 was ₹ 16,125.24 crore which was 92 *per cent* of the total expenditure of ₹ 17,548.27 crore. Moreover, there was a misclassification of ₹ 494.99 crore booked as Capital expenditure instead of Revenue expenditure which was given by the State Government as grants-in-aid to the local bodies or individual entities under various Central Schemes during the year, resulting in overstatement of

Capital expenditure and understatement of Revenue expenditure to that extent during 2021-22. Committed expenditure comprising salary & wages, pension, interest payments etc., was 58.22 per cent of the Revenue expenditure during the year 2021-22.

Capital expenditure is the expenditure incurred for creation of fixed infrastructure assets such as roads, building, etc. It is noticed that during the year 2021-22, Capital expenditure increased by ₹ 536.87 crore (64.52 per cent) from ₹ 832.08 crore in 2020-21 to ₹ 1,368.95 crore in 2021-22 of which ₹ 494.99 crore was incurred as grant-in-aid for creation of Capital Assets.

During 2021-22, the State Government invested ₹ 52.35 crore in Government Companies, statutory corporation, co-operative societies and joint stock companies of which ₹ 47.26 crore was invested in seven Government Companies during the year. As on 31 March 2022 the State Government made investment of ₹ 1,766.54 crore in those companies/corporations and co-operative societies and got negligible amount of ₹ 1.63 crore as dividend during the year from two joint stock companies.

As on 31 March 2022, there was outstanding loans and advances of ₹ 251.38 crore of which no recovery had been effected (Principal and interest) from 12 Departments involving ₹ 152.98 crore during past several years. Even some of loans were 10 years old.

The outstanding liabilities including outstanding public Debt increased from ₹ 21,083.10 crore in 2020-21 to ₹ 21,732.43 crore which was 33.55 per cent of GSDP for the year 2021-22. However, the effective outstanding overall debt would be ₹ 21,105.05 crore (32.58 per cent of GSDP), as the Department of Expenditure, GoI decided that GST compensation given to the State as back to back loan under debt receipts (₹ 226.00 crore in 2020-21 and ₹ 401.37 crore in 2021-22) would not be treated as debt of the State.

As on 31 March 2022, the State had outstanding Market loan of ₹ 10,733.83 crore out of which ₹ 4,733.85 crore would mature in next five to seven years.

As on 31 March 2022, 63 projects involving estimated cost of ₹ five crore and above remained incomplete after incurring an expenditure of ₹ 403.30 crore. Out of 63 incomplete projects, the target date of completion of 21 works already expired as on 31 March 2022 for which ₹ 164.12 crore were blocked, some of which were started since 2012-13.

The State Government had not contributed of interest liability of ₹ 12.57 crore to the State Compensatory Afforestation Fund during 2021-22. In addition, there was a short transfer of Central Road Fund of ₹ 16.22 crore to the Deposit Account during 2021-22.

The cash balances of the State at the end of 31 March 2022 was ₹ 3,424.61 crore which increased by ₹ 1,010.10 crore, of which, ₹ 2,755.52 crore was held in cash balance investment account during the year.

Recommendations

- State Government may take necessary steps to review the accounting treatment of the expenditure met out for grants-in-aid from the Capital account instead of Revenue

Account as it affects the transparency of accounting and has significant impact on the computation of the Revenue Surplus/deficits.

- State Government should review the functioning of its loss making State Public Sector Enterprises (SPSEs) in the State considering the investment as well as returns.
- Necessary steps may be taken to recover the old loans from the loanee.

Chapter III: Budgetary Management

Budgetary assumptions of the State Government were not realistic during 2021-22 and despite carrying out an elaborate pre-budget exercise to bring about efficiency and transparency in budget formulation and execution, budgetary estimates were off the mark to a considerable extent. Control over the execution and monitoring of budget by Departments was inadequate as there were savings in most of the grants/appropriations during the year.

Supplementary Grants/Appropriations were obtained without adequate justification. In most of grants the expenditure was even less than the original provision for the year 2021-22.

The State had overall savings of ₹ 7,906.74 crore, which was more than twice the size of the supplementary budget of ₹ 3,267.58 crore obtained during the year, which raised questions over the budget formulation process. Savings during the year accounted for about 30.12 *per cent* and one third of the total budget; however, the Controlling Officers did not surrender the funds on time. During 2021-22, 70 *per cent* savings were not surrendered by the Controlling Officers. Proper explanations were not provided to the Accountant General (A&E) for variations in expenditure *vis-à-vis* allocations. Departments were neither cautioned against persistent savings; nor were their budgets varied in accordance with their ability to absorb the allocations.

Recommendations

- Government may prepare budgetary assumptions more realistically and ensure efficient control mechanisms to curtail savings/excess expenditure.
- Government should enforce its commitment to achieve its promised/intended objectives for overall development of the State through improved execution, monitoring and financial management of schemes/projects.
- Government should initiate an appropriate control mechanism to enforce proper implementation and monitoring of budget by various departments, to ensure that savings are curtailed, large savings within the Grant/ Appropriation are controlled, and anticipated savings are identified and surrendered within the specified timeframe.
- Controlling Officers should be aware of their responsibility to explain the variation in expenditure from the allocation to facilitate proper analysis of budget and preparation of meaningful Appropriation Accounts.

Chapter IV: Quality of Accounts and Financial Reporting Practices

As on 31 March 2022, 435 UCs amounting to ₹ 263.23 crore in respect of grants given to departments of the State Government were pending for submission. Non submission of UCs is fraught with the risk of fraud and misappropriation of funds.

During 2021-22, ₹ 9.43 crore were drawn through 112 AC Bills of which 51 AC Bills for ₹ 1.38 crore were drawn in March 2022. As on 31 March 2022, there were 405 AC bills for an amount of ₹ 32.52 crore which remained outstanding for adjustment due to non-submission of DCC Bills. Non adjustment of advances for long period is fraught with the risk of misappropriation.

During 2021-22, the State Government transferred/deposited ₹ 362.16 crore into 831 DDOs Bank Account. As per information furnished by the State Government, there was an unspent balance of ₹ 834.18 crore in 578 DDOs' Bank Account as on 31 March 2022.

During 2021-22, ₹ 294.97 crore was credited in the Personal Deposit Account of which ₹ 22.90 crore was transferred from the Consolidated Fund of the State including ₹ 12.72 crore transferred during March 2022. There was a balance of ₹ 416.14 crore in 154 PL Account as on 31 March 2022.

The State Government classified ₹ 135.21 crore as Receipts in 40 Major Head under Minor Head 800-Other Receipts constituting 0.77 *per cent* of total Revenue receipts. Similarly, the State booked as expenditure of ₹ 96.63 crore in 18 Major Head under Minor Head 800-Other Expenditure constituting 0.53 *per cent* of total expenditure during the year 2021-22.

Out of 53 bodies and authorities in the State the accounts of the 41 bodies and authorities were pending for one to 22 years as on 31 October 2022.

There was an outstanding amount of ₹ 387.90 crore in respect of various claims which pertains up to the end of December 2021. Such unpaid claims will create miscellaneous liabilities of the State Government to the next financial years.

During the financial year 2020-21, there were delays in rendition of monthly accounts ranging from five to 45 days by the Treasuries, one to 64 days by the Public Works Divisions and one to 15 days by the Forest divisions respectively.

Recommendations

- The Government may ensure submission of Utilisation Certificates (UCs) by the grantee within the time frame and institute a mechanism whereby subsequent release of funds is made consequent on furnishing of UCs of earlier releases.
- The Government may consider carrying out adjustment of Abstract Contingent bills within stipulated period, as required under the Rules.
- Finance Department should review all Personal Deposit (PD) accounts to ensure that all amounts unnecessarily lying in these PD accounts are immediately remitted to the Consolidated Fund. Further, the Finance Department should reiterate the instructions contained in the financial rules and ensure that appropriate action is taken against departmental officers who fail to follow the rules.

- Finance Department should monitor the utilization of unspent balances remained in DDOs bank account.
- Finance Department should consider evolving a system to expedite the process of compilation and submission of annual accounts by autonomous bodies and departmentally run undertakings in order to assess their financial position. It should also held the concerned officers responsible for delay in finalisation and submission of accounts.
- The Finance Department should, in consultation with the Accountant General (A&E), conduct a comprehensive review of all items presently appearing under minor head 800 and ensure that in future all such receipts and expenditure are booked under the appropriate heads of account.

**CHAPTER I:
OVERVIEW OF STATE FINANCES**

CHAPTER-I

OVERVIEW OF STATE FINANCES

1.1 Profile of the State

Tripura is the third smallest State in the country located in the North Eastern Region of India and shares a border of 856 km with Bangladesh on three sides - South, West and North (*i.e.*, about 84 *per cent* of its total border). It also shares an internal border with Assam (53 Km) and Mizoram (109 Km). The State is spread over a geographical area of 10,486.43 sq.km. (0.32 *per cent* of the country's total geographical area) and is home to around 36,73,917 persons (0.30 *per cent* of the total population of the country) as per Census 2011. Total population of the State in 2021-22 was 41.09 lakh. The decadal (2011-2022) growth rate of population of the State was 10.64 *per cent* which is lower than the all India average of 12.12 *per cent*.

The State has eight districts and one Autonomous District Council. It was designated as a Special Category State (SCS) in 1969 in terms of the Gadgil formula, now NER State which ensured that 90 *per cent* funding for centrally sponsored schemes is received as a grant from the Central Government. The per capita Gross State Domestic Product (GSDP) of the State at current prices was ₹ 1,58,381 (P) in 2021-22 which was lower than all India average of ₹ 1,72,912. General and financial data relating to the State is given in **Appendix 1.1**.

1.1.1 Gross State Domestic Product

Gross State Domestic Product (GSDP) is the value of all goods and services produced within the boundaries of the State in a given period of time. Growth of GSDP is an important indicator of the State's economy as it denotes the extent of changes in the level of economic development of the State over a period of time. Trends in annual growth of the GSDP *vis-à-vis* Gross Domestic Product (GDP) in the country are given in Table 1.1

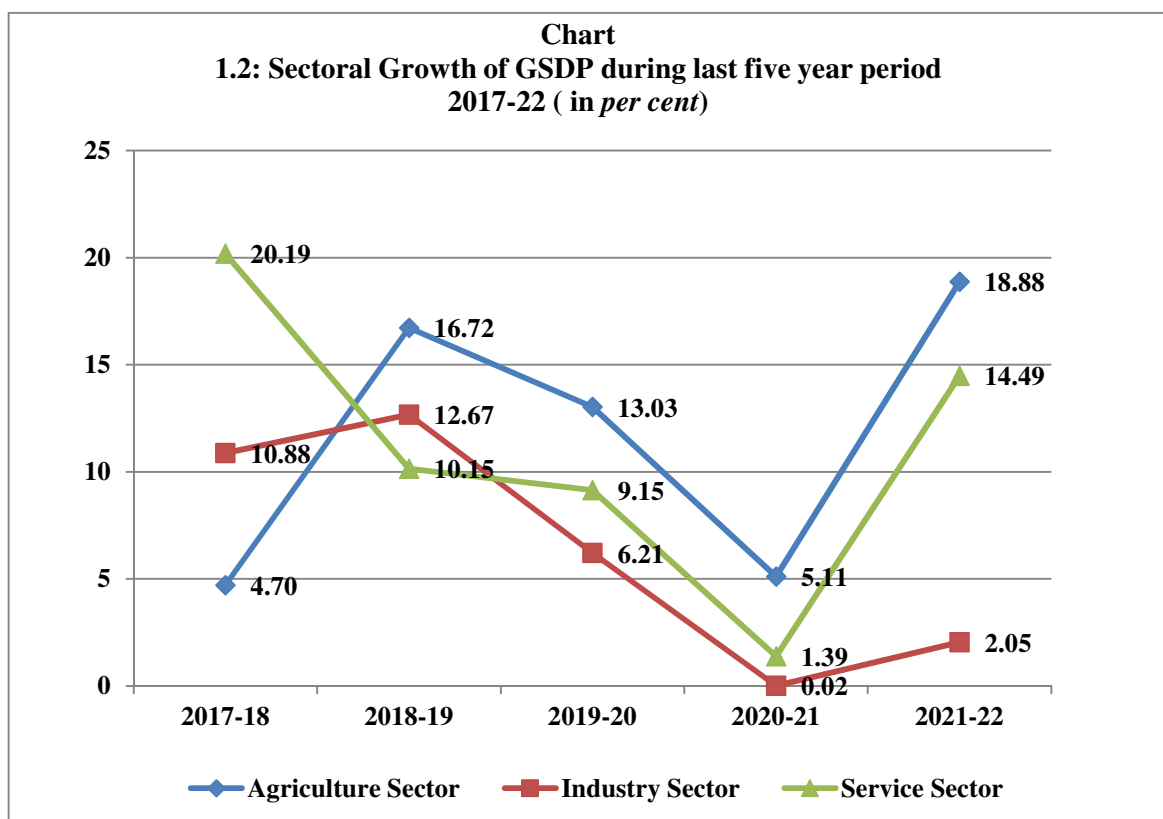
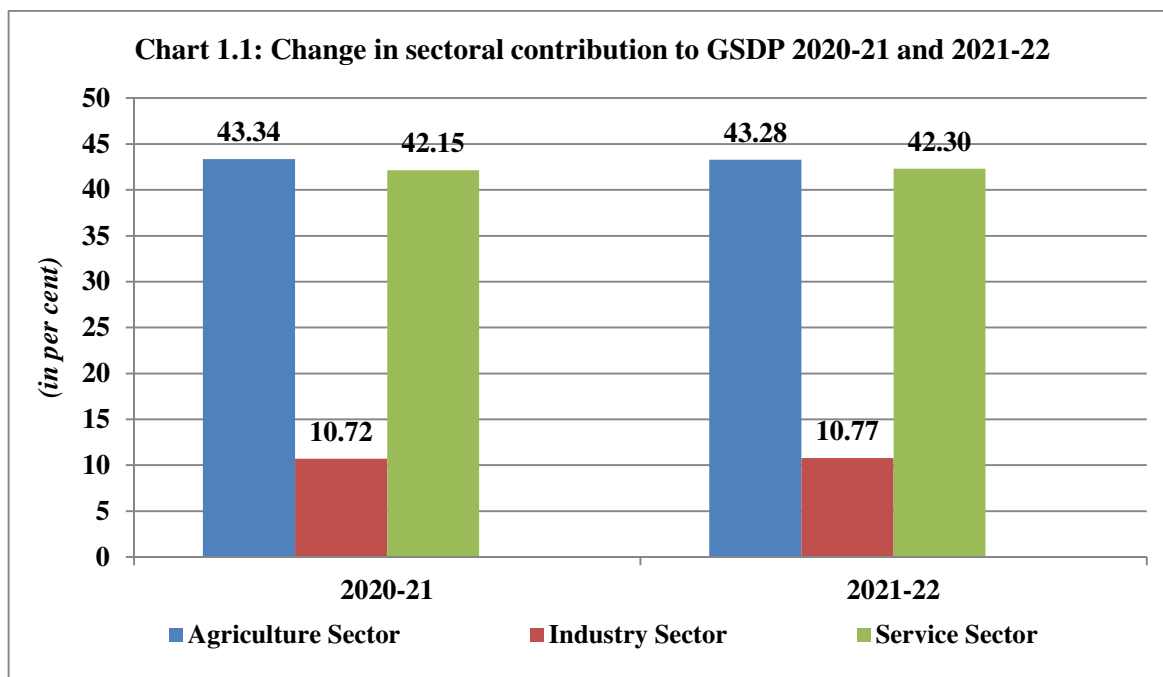
Table 1.1: Trends in GSDP compared to the national GDP

	(₹ in crore)				
Year	2017-18	2018-19	2019-20	2020-21	2021-22
GDP (2011-12 Series)	1,70,90,042.36	1,88,99,668.44	2,00,74,885.79	1,98,00,913.82	2,36,64,636.99
Growth rate of GDP over previous year (in <i>per cent</i>)	11.03	10.59	6.22	(-) 1.36	19.51
GSDP (2011-12 Series)	43,715.80	49,823.32	54,151.12	54,415.12	64,778.08 (P)
Growth rate of GSDP year over year (in <i>per cent</i>) in real terms	10.73	13.97	8.69	0.49	19.04

Source: National Statistical Office, Ministry of Statistics and Programme Implementation.

The GSDP of Tripura grew from ₹ 43,716 crore in 2017-18 to ₹ 64,778 crore (P) in 2021-22. However, there was increase in the growth rate of 19.04 *per cent* against all India GDP growth of 19.51 *per cent* in 2021-22. The CAGR of GSDP was 11.81 *per cent* against the all India average of 8.86 *per cent* during 2021-22.

Changes in sectoral contribution to the GSDP is also important to understand the changing structure of the State’s economy. The economic activity is generally divided into Primary, Secondary and Tertiary sectors, which corresponds to the Agriculture, Industry and Service sectors. The status of changing structure of economy during the year 2021-22 as compared to 2020-21 as well as last five year are shown in **Chart 1.1** and **Chart 1.2** respectively.



Source: Directorate of Economics and Statistics, Government of Tripura

Chart 1.1 shows that during 2021-22, the percentage of contribution to GSDP of the Industry and Service Sectors slightly increased as compared to the previous year. The growth rate of contribution of both Agriculture and Service Sectors of GSDP had increased substantially during 2021-22 as compared to 2020-21 as can be seen in **Chart 1.2**.

1.2 Basis and Approach to State Finances Audit Report

In terms of Article 151 (2) of the Constitution of India, the Reports of the Comptroller and Auditor General of India (CAG) relating to the accounts of a State are to be submitted to the Governor of the State, who shall cause them to be laid before the Legislature of the State. The State Finances Audit Report (SFAR) is prepared and submitted to the Governor of the State under Article 151 (2) of the Constitution of India.

Accountant General (Accounts & Entitlements) prepares the Finance Accounts and Appropriation Accounts of the State annually, from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries; offices and departments functioning under the control of the State Government who are responsible for keeping such accounts, as also the statements received from the Reserve Bank of India. These accounts are audited independently by the Principal Accountant General (Audit), and certified by the CAG.

Finance Accounts and Appropriation Accounts of the State constitute the core data for this Report. Other sources include the following:

- Budget of the State-for assessing the fiscal parameters and allocative priorities *vis-à-vis* projections, as well as for evaluating the effectiveness of its implementation and compliance with the relevant rules and prescribed procedures;
- Results of audit carried out by the Office of the Principal Accountant General (Audit);
- Other data with Departmental Authorities and Treasuries (accounting as well as MIS);
- GSDP data and other State related statistics; and
- Various Audit Reports of the CAG of India.

The analysis is also carried out in the context of recommendations of the XIV and XV Finance Commissions (FCs), State Financial Responsibility and Budget Management (FRBM) Act, best practices and guidelines of the Government of India. A joint meeting was held with State Finance Department on 24 August 2022, wherein the shortcomings noticed during preparation of the Annual Accounts of the State Government for the year 2021-22 and as also pointed out by Audit were discussed. The draft Report was forwarded (25 October 2022) to the State Government for comments. ***An Exit Conference was also held with the Finance Department on 6 December 2022 on the draft State Finances Audit Report for the year 2021-22.*** Replies of the Government, wherever received, are suitably incorporated in this Report at appropriate places.

1.3 Report Structure

The SFAR is structured into the following four Chapters:

Chapter - I	Overview of State Finances This Chapter describes the basis and approach to the Report and the underlying data. It also provides an overview of the structure of government accounts, budgetary processes, macro-fiscal analysis of key indices and State's fiscal position including the deficits/ surplus.
Chapter - II	Finances of the State This Chapter provides a broad perspective of the finances of the State, analyses the critical changes in major fiscal aggregates relative to the previous year, overall trends during the period from 2017-18 to 2021-22, debt profile of the State and key Public Account transactions, based on the Finance Accounts of the State.
Chapter - III	Budgetary Management This Chapter is based on the Appropriation Accounts of the State and reviews the appropriations and allocative priorities of the State Government and reports on deviations from Constitutional provisions relating to budgetary management.
Chapter - IV	Quality of Accounts and Financial Reporting Practices This Chapter comments on the quality of accounts rendered by various authorities of the State Government and issues of non-compliance with prescribed financial rules and regulations by various departmental officials of the State Government.

1.4 Overview of the Government Account Structure and Budgetary Processes

The Accounts of the State Government are kept in three parts:

1. Consolidated Fund of the State {Article 266(1) of the Constitution of India}

This Fund comprises 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.

2. Contingency Fund of the State {Article 267(2) of the Constitution of India}

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.

3. Public Account of the State {Article 266 (2) of the Constitution}

Apart from above, 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 repayable *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 is not subject to vote of the Legislature.

There is a constitutional requirement in India (Article 202) to present before the House or Houses of the Legislature of the State, a statement of estimated receipts and expenditure of the government in respect of every financial year. This ‘Annual Financial Statement’ constitutes the main budget document. Further, the budget must distinguish expenditure on the revenue account from other expenditure.

Revenue receipts consists of own Tax Revenue, non-Tax revenue, share of Union Taxes/Duties, and grants from Government of India.

Revenue expenditure consists of all those expenditure of the government, which do not result in creation of physical or financial assets. It relates to those expenses incurred for the normal functioning of the government departments and various services, interest payments on debt incurred by the government, and grants given to various institutions (even though some of the grants may be meant for creation of assets).

The **Capital receipts** consist of:

- **Debt receipts:** Market Loans, Bonds, Loans from financial institutions, Net transaction under Ways and Means Advances, Loans and Advances from Central Government, *etc.*;
- **Non-debt receipts:** Proceeds from disinvestment, Recoveries of loans and advances;

Capital Expenditure includes expenditure on the acquisition of land, building, machinery, equipment, investment in shares, and loans and advances by the Government to State Public Sector Enterprises (SPSEs) and other parties.

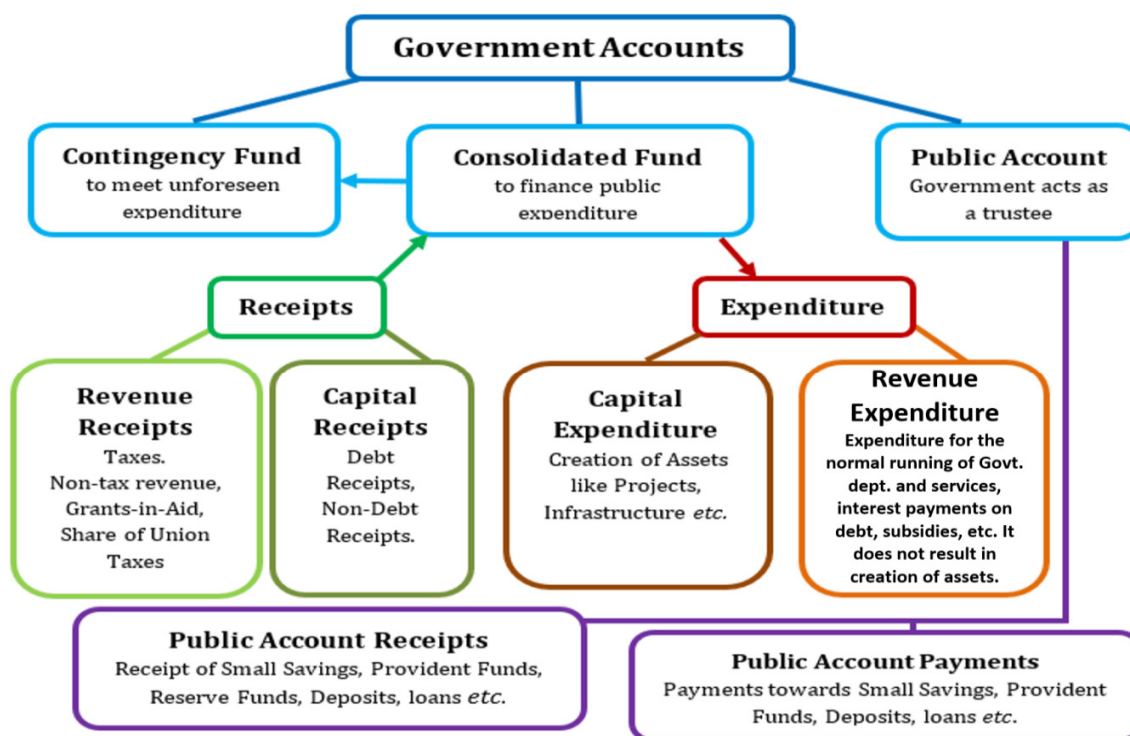
At present, we have an accounting classification system in government that is both functional and economic.

	Attribute of transaction	Classification
Standardised in List of Major and Minor Heads by CGA	Function- Education, Health, <i>etc.</i> / Department	Major Head under Grants (4-digit)
	Sub-Function	Sub Major head (2-digit)
	Programme	Minor Head (3-digit)

	Attribute of transaction	Classification
Flexibility left for States	Scheme	Sub-Head (2-digit)
	Sub scheme	Detailed Head (2-digit)
	Economic nature/Activity	Object Head-salary, minor works, etc. (2-digit)

The functional classification lets us know the department, function, scheme or programme, and object of the expenditure. Economic classification helps organise these payments as revenue, capital, debt, etc. Economic classification is achieved by the numbering logic embedded in the first digit of 4-digit Major Heads. For instance, 0 and 1 is for revenue receipts, 2 and 3 for revenue expenditure, etc. Economic classification is also achieved by an inherent definition and distribution of few object heads. For instance, generally “salary” object head is revenue expenditure, “construction” object head is capital expenditure. Object head is the primary unit of appropriation in the budget documents.

Chart 1.3: Structure of Government Accounts



Budgetary Processes

In terms of Article 202 of the Constitution of India, the Governor of State causes to be laid before the State Legislature, a statement of the estimated receipts and expenditure of the State for the year, in the form of an Annual Financial Statement. In terms of Article 203, the statement is submitted to the State Legislature in the form of Demands for Grants/ Appropriations and after approval of these, the Appropriation Bill is passed by the Legislature under Article 204 to provide for appropriation of the required money out of the Consolidated Fund. Some States have more than one consolidated Budget – there could be sub-budgets like Child Budget, Agriculture Budget, Weaker sections (SC/ST) Budget, Disability Budget, Outcome budget, etc.

The State Budget Manual details the budget formulation process and guides the State Government in preparing its budgetary estimates and monitoring its expenditure activities. Results of audit scrutiny of budget and implementation of other budgetary initiatives of the State Government are detailed in **Chapter-III** of this Report.

1.4.1 Summarised position of the State Finances

Table 1.2 provides the details of actual financial results *vis-à-vis* Budget Estimates for the year 2021-22 *vis-à-vis* actual of 2021-22 as compared to 2020-21.

Table 1.2: Comparison with Budget Estimates and Actuals

(₹ in crore)

Sl. No.	Components	2020-21 (Actuals)	2021-22 (Budget Estimates)	2021-22 (Actuals)	Percent-age of Actuals to BEs	Percentage of Actuals to GSDP
A	Tax Revenue	6,550.89	7,075.00	8,693.83	122.88	13.42
i)	Own Tax Revenue	2,332.44	2,412.00	2,616.31	108.47	4.04
ii)	Share of Union taxes/duties	4,218.45	4,663.00	6,077.52	130.33	9.38
B	Non-Tax Revenue	285.49	349.00	274.11	78.54	0.42
C	Grants-in-aid and Contributions	6,456.02	10,932.09	8,646.01	79.09	13.35
1.	Revenue Receipts (A+B+C)	13,292.40	18,356.09	17,613.95	95.96	27.19
2.	Recovery of Loans and Advances	1.25	1.00	0.87	87.00	0.001
3.	Borrowings and other Liabilities ¹	4,605.87	3,493.98	1,659.42 ²	47.49	2.56
4.	Capital Receipts (2+3)	4,607.12	3,494.98	1,660.29	47.50	2.56
5.	Total Receipts (1+4)	17,899.52	21,851.07	19,274.24	88.21	29.75
6.	Revenue Expenditure	14,367.82	20,073.24	16,125.24	80.33	24.89
7.	Interest payments	1284.81	1,373.60	1,398.16	24.56	2.16
8.	Capital Expenditure	832.08	1,977.43	1,368.95	69.23	2.11
9.	Loan and advances	2.89	6.35	54.08	851.65	0.08
10.	Total Expenditure (6+8+9)	15,202.79	22,057.02	17,548.27	79.56	27.09
11.	Revenue Deficit (-)/ Surplus(+) (1-6)	(-)1,075.42	(-)1,717.15	1,488.71	-	2.30
12.	Fiscal Deficit {10-(1+2)}	(-)1,909.14	(-)3,680.42	66.55	-	0.10
13.	Primary Deficit (12-7)	(-) 624.33	(-)2,306.82	1,464.71	-	2.26

¹ Borrowings and other Liabilities: Net (Receipts-Disbursements) of Public Debt + Net of Contingency Fund +Net (Receipts - Disbursements) of Public Account liabilities + Net of Opening and Closing Cash Balance.

² Includes back to back loan of ₹ 401.37 crore given by the GoI during 2021-22 in lieu of compensation of GST without any repayment obligations.

1.4.2 Assets and liabilities of the State Government

Government accounts capture the financial liabilities of the Government and the assets created out of the expenditure incurred. The liabilities consist mainly of internal borrowings, loans and advances from GoI, receipts from public account and reserve funds, and the assets comprise mainly the capital outlay and loans and advances given by the State Government and cash balances. **Table 1.3** shows the Assets and liabilities of the State at the end of 31 March 2022 as compared to the end of 31 March 2021.

Table 1.3: Assets and Liabilities

(₹ in crore)

Liabilities					Assets				
	2020-21	2021-22	Per cent increase		2020-21	2021-22	Per cent increase		
Consolidated Fund									
A	Internal Debt	12,639.64	12,537.03	(-)0.81	A	Gross Capital Outlay	29,576.51	30,945.46	4.63
B	Loans and Advances from GoI	679.52	1,172.88 ³	72.60	B	Loans and Advances	198.17	251.38	26.85
Contingency Fund		10.00	10.00	0.00					
Public Account									
A	Small Savings, Provident Funds, etc.	5,807.92	6,110.71	5.21	A	Advances	0.07	2.33	3228.57
B	Deposits	1,404.48	1,212.41	(-) 13.68	B	Remittance	393.14	418.76	6.52
C	Reserve Funds	949.00	1,398.74	47.39	C	Suspense and Miscellaneous	113.84	93.62	(-) 17.76
D	Remittances	-	-	-	Cash balance (including investment in Earmarked Fund)		2,414.51	3,424.61	41.83
		21,490.57	22,441.77	4.43	Total		32,696.24	35,136.16	7.46
		11,205.67	12,694.39	13.29	Cumulative Excess of receipt over Expenditure		-	-	-
Total		32,696.24	35,136.16	7.46			32,696.24	35,136.16	7.46

Source: Finance Accounts

During 2021-22, the total liabilities of the State Government increased by 4.43 per cent as compared to the previous year mainly due to increase in Small Savings, Provident Funds by ₹ 302.79 crore (5.21 per cent), Loans and Advances from GoI by ₹ 493.36 crore (72.60 per cent) (Including back to back loan of ₹ 627.37 crore given by the GoI in lieu of

³ Includes back to back loan of ₹ 627.37 crore given by the GoI during 2020-21 and 2021-22 in lieu of compensation of GST without any repayment obligations.

compensation of GST without any repayment obligations) and Reserve Funds by ₹ 449.74 crore (47.39 per cent) during the year.

On the other hand, the Assets of the State Government increased by ₹ 2,439.92 crore (7.46 per cent) during 2021-22 as compared to previous year mainly due to increase in Gross Capital assets by ₹ 1,368.95 crore (4.63 per cent) and increase in cash balances including investment by ₹ 1,010.10 crore (41.83 per cent) offset by decrease of ₹ 20.22 crore (17.76 per cent) in Suspense and Miscellaneous balances during the year.

1.5 Fiscal Balance: Achievement of deficit and total debt targets

When a government spends more than it collects by way of revenue, it incurs a deficit. There are various measures that capture government deficit.

<p>Revenue Deficit/ Surplus (Revenue Expenditure – Revenue Receipts)</p>	<p><i>Refers to the difference between revenue expenditure and revenue receipts.</i></p> <ul style="list-style-type: none"> • When the government incurs a revenue deficit, it implies that the government is dis-saving and is using up the savings of the other sectors of the economy to finance a part of its consumption expenditure. • Existence of revenue deficit is a cause of concern as revenue receipts were not able to meet even revenue expenditure. Moreover, part of capital receipts was utilised to meet revenue expenditure, reducing availability of capital resources to that extent for creation of capital assets. • This situation means that the government will have to borrow not only to finance its investment but also its consumption requirements. This leads to a build-up of stock of debt and interest liabilities and forces the government, eventually, to cut expenditure. • If major part of revenue expenditure is committed expenditure (interest liabilities, salaries, pensions), the government reduces productive expenditure or welfare expenditure. This would mean lower growth and adverse welfare implications. • <i>During 2021-22, the State Government had Revenue Surplus of ₹ 1,488.71 crore.</i>
<p>Fiscal Deficit/ Surplus (Total expenditure – (Revenue receipts + Non-debt capital receipts))</p>	<p><i>It is the difference between the Revenue Receipts plus Non-debt Capital Receipts (NDCR) and the total expenditure. Fiscal Deficit (FD) is reflective of the total borrowing requirements of Government.</i></p> <ul style="list-style-type: none"> • Fiscal deficit is the difference between the government’s total expenditure and its total receipts excluding borrowing. • Non-debt capital receipts are those receipts, which are not borrowings, and, therefore, do not give rise to debt. Examples are recovery of loans and the proceeds from the sale of SPSEs.

	<ul style="list-style-type: none"> The fiscal deficit will have to be financed through borrowing. Thus, it indicates the total borrowing requirements of the government from all sources. <p>Governments usually run fiscal deficits and borrow funds for capital/ assets formation or for creation of economic and social infrastructure, so that assets created through borrowings could pay for themselves by generating an income stream. Thus, it is desirable to fully utilise borrowed funds for the creation of capital assets and to use revenue receipts for the repayment of principal and interest.</p> <p><i>During 2021-22, the State Government had witnessed a Fiscal Surplus of ₹ 66.55 crore.</i></p>
<p>Primary Deficit/ (Gross fiscal deficit – Net Interest liabilities)</p>	<p><i>Refers to the fiscal deficit minus the interest payments.</i></p> <p>Net interest liabilities consist of interest payments minus interest receipts by the government on net domestic lending.</p> <p>The borrowing requirement of the government includes interest obligations on accumulated debt. To obtain an estimate of borrowing because of current expenditures exceeding revenues, we need to calculate the primary deficit.</p> <p><i>During 2021-22, however, the State Government had Primary surplus of ₹ 1,464.71 crore.</i></p>

The State Government has passed Tripura Fiscal Responsibility and Budget Management Act (FRBM), 2005 with the objective of ensuring prudence in fiscal management by eliminating revenue deficit, reducing fiscal deficit and overall/ outstanding debt to acceptable level, establishing improved debt management and improving transparency in a medium term framework. In this context, the Act provides quantitative targets to be adhered by the State with regard to deficit measures and debt level. **It is noticed that the State achieved surplus in all the three deficits.**

As per amendment (Fifth Amendment) to the Tripura FRBM Act, 2005 in 2022, the State Government fixed/Projected some Fiscal variables for the year 2021-22 onwards for improvement of debt arrangement and improving transparency in a medium term frameworks as detailed in **Table 1.4.**

Table 1.4: Compliance with provisions of State FRBM Act 2005

Fiscal Parameters	Fiscal targets set in the Act for 2021-22	Achievement (₹ in crore)				
		2017-18	2018-19	2019-20	2020-21	2021-22
Revenue Deficit (-)/ Surplus (+) (₹ in crore)	(-) 1.01 per cent of GSDP for 2021-22	(-) 289.27	141.69	(-) 2,375.32	(-) 1,075.42	1,488.71
		X	✓	X	X	✓
Fiscal Deficit (-)/ Surplus (+) (as percentage of GSDP)	(-) 4.5 per cent	(-) 4.74	(-)2.69	(-) 6.02	(-) 3.51	0.10
		X	✓	X	✓	✓

Fiscal Parameters	Fiscal targets set in the Act for 2021-22	Achievement (₹ in crore)				
		2017-18	2018-19	2019-20	2020-21	2021-22
Ratio of total outstanding liabilities to GSDP (in per cent)	34.71 per cent for 2021-22	29.51	29.66	32.96	38.26	32.58 ⁴
		✓	✓	✓	✗	✓

As seen from **Table 1.4**, during 2021-22 the State witnessed revenue surplus of ₹ 1,488.71 crore which was 2.30 per cent of GSDP during the year against the target of 1.01 per cent deficit of GSDP. Revenue deficit of ₹ 1,075.42 crore during 2020-21 turned to Revenue surplus of ₹ 1,488.71 crore during 2021-22 in the State. Fiscal Deficit target as percentage to GSDP was fixed as 4.5 per cent for 2021-22 as per FRBM (Fifth Amendment) Act, 2022, in view of the upper limit of use the full borrowing space available. The State met this target as there was Fiscal surplus of ₹ 66.55 crore (0.10 per cent of GSDP) during the year. The State had also achieved the target set in the MTFP Statement under FRBM Act in respect of outstanding liabilities to GSDP for the year 2021-22, as it was 32.58 per cent (excluding the back to back loan) against the target of 34.71 per cent for the year.

The projection and actuals receipts of various components of Revenue Receipts for the year 2021-22 against the Medium Term Fiscal Priority (MTFP) are shown in **Table 1.5**.

Table 1.5: Actuals vis-à-vis projection in MTFP for 2021-22

(₹ in crore)

Sl. No.	Fiscal Variables	Projection as per MTFP(RE)	Actuals (2021-22)	Variation of actuals to projection (in per cent)
1.	Tax Revenue	8,501.92	8,693.83	2.26
	Own Tax Revenue	2,538.14	2,616.31	3.08
	(ii)Share of Central Taxes	5,963.78	6,077.52	1.91
2.	Non-Tax Revenue	350.79	274.11	(-)21.86
3.	Grants -in-aid from GoI	10,807.21	8,646.01	(-)20.00
4.	Revenue Receipts (1+2+3)	19,659.92	17,613.95	(-)10.41
5.	Revenue Expenditure	20,354.55	16,125.24	(-) 20.78
6.	Revenue Deficit (-)/ Surplus (+) (5-6)	(-)694.63	1,488.71	*
7.	Fiscal Deficit (-)/ Surplus (+)	(-)2,663.34	66.55	*
8.	Outstanding liabilities to GSDP ratio (per cent)	34.71	32.58 ⁵	*
9.	GSDP growth rate at current prices (per cent)	16.45	19.04	2.59

*Not applicable

⁴ Excludes back to back loan of ₹ 627.37 crore from total outstanding liabilities of ₹ 21,732.32 crore, given by the GoI during 2020-21 and 2021-22 in lieu of compensation of GST without any repayment obligations.

⁵ Calculated on the outstanding liabilities excluding back to back loan of ₹ 627.37 crore received from GoI during 2020-21 and 2021-22, in lieu of compensation of GST without any repayment obligation.

Chart 1.4 shows the trends of surplus/deficits during last five years.

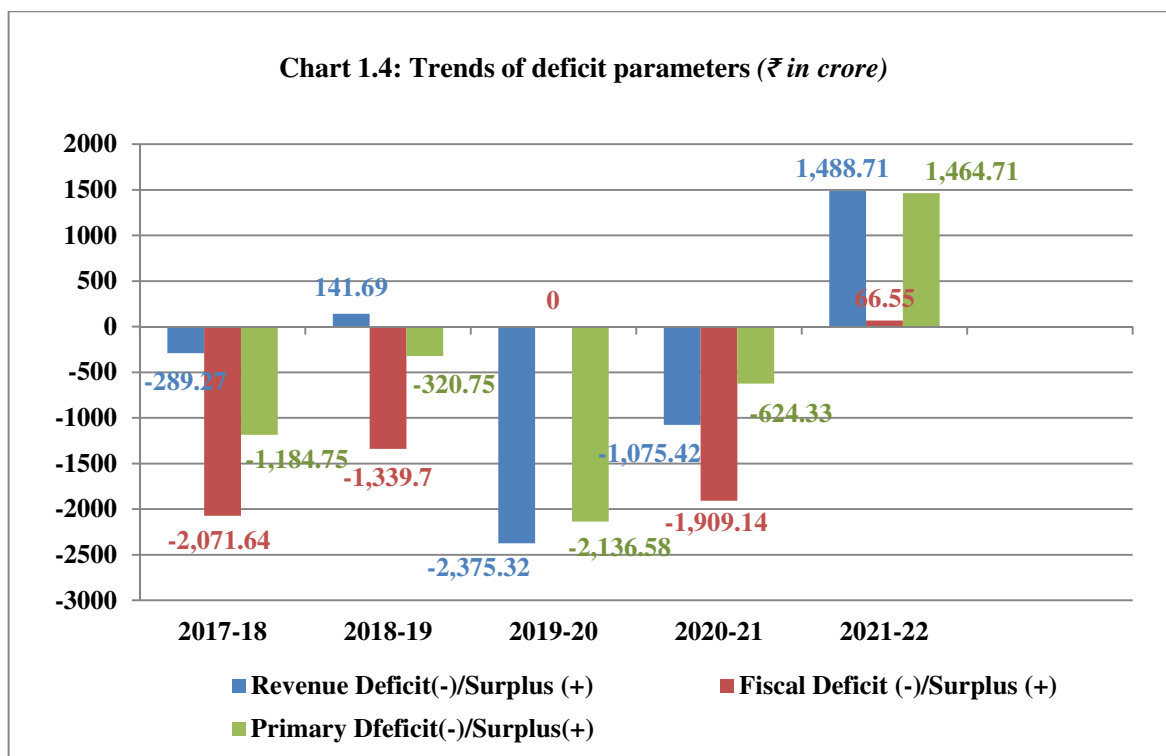


Chart 1.5 shows the trends of surplus/deficit relative to GSDP (in per cent) during last five years.

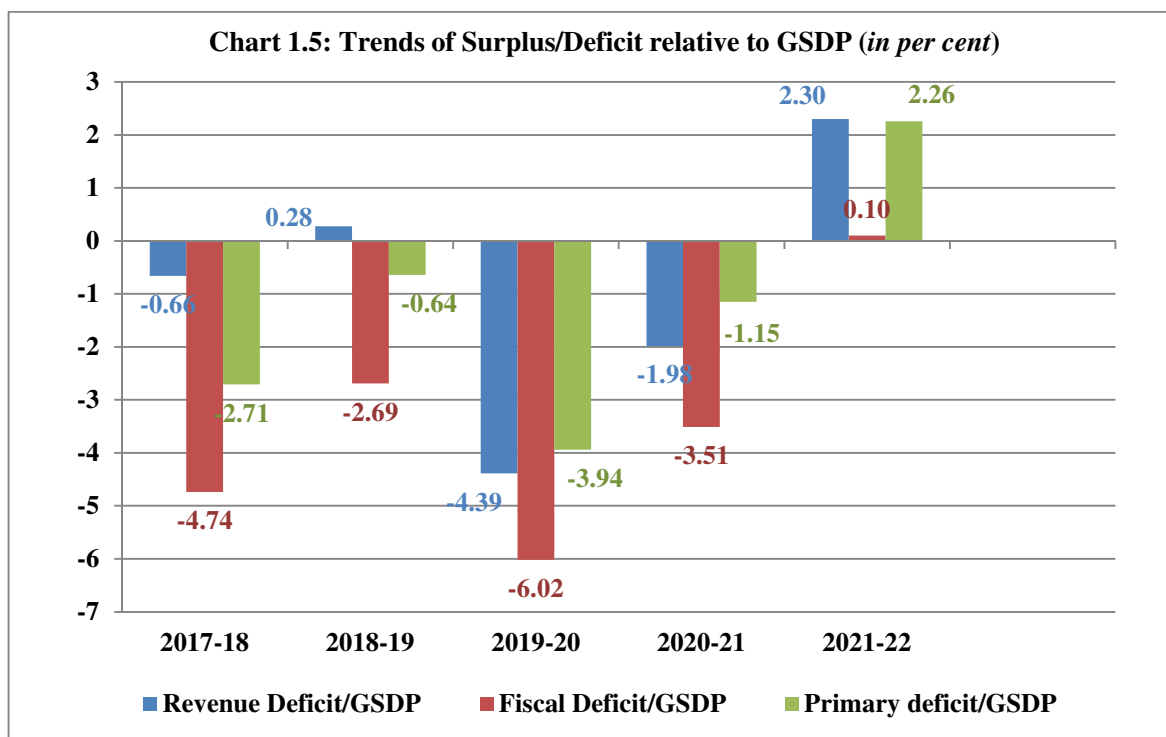
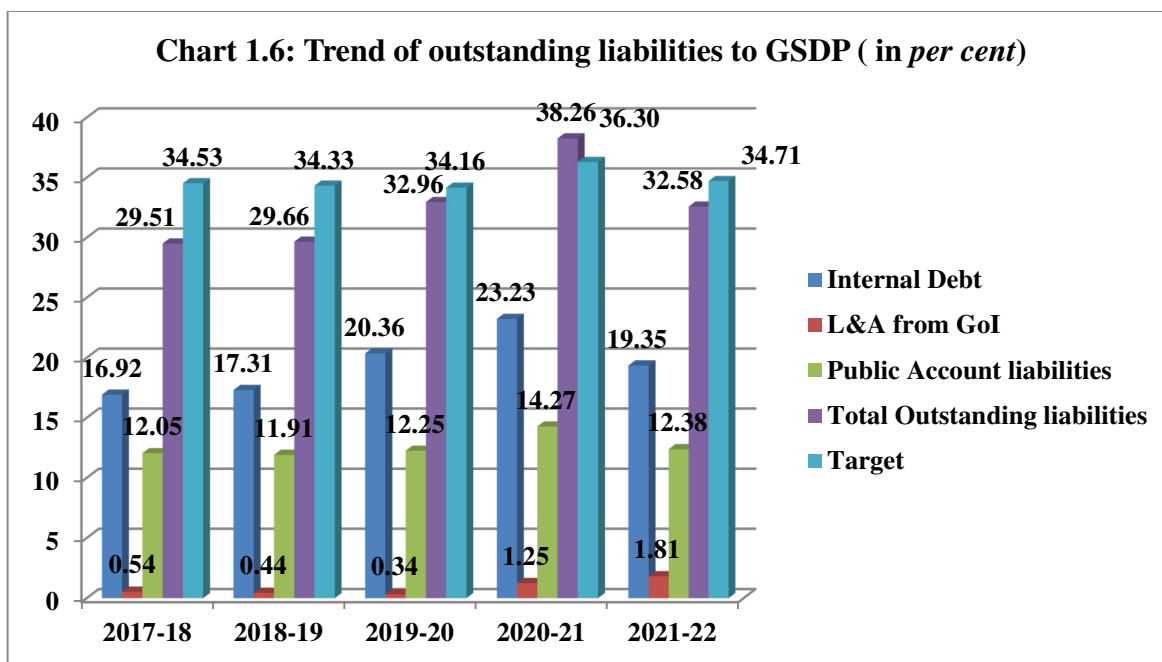


Chart 1.6 shows the trend of outstanding liabilities to GSDP (in per cent) during last five years with Target fixed by the State.



1.6 Deficits and Total Debt after examination in audit

In order to present better picture of State Finances, there is a tendency to classify revenue expenditure as capital expenditure and to conduct off budget fiscal operations.

1.6.1 Post audit - Deficits

Misclassification of revenue expenditure as capital and off budget fiscal operations impacts deficit/surplus figures. Besides, deferment of clear liabilities, non-deposit of cess/royalty to Consolidated Fund, short contribution to National Pension System (NPS), sinking and redemption funds, *etc.* also impact the revenue and fiscal deficit figures. The impact on Revenue surplus/Fiscal Deficit due to misclassification non-discharge of interest liabilities is shown in **Table 1.6**.

Table 1.6: Revenue and Fiscal Deficit, post examination by Audit

Particulars	Impact on Revenue Surplus {Understated (-)/ overstated(+)} (₹ in crore)	Impact on Fiscal surplus (overstated) (₹ in crore)	Para Reference
Grants-in-Aid booked under Capital section instead of Revenue	494.99	Nil	2.4.3.1
Non discharge of Interest liabilities	16.70	16.70	2.5.2.2(a) and 2.5.2.2(b)
Non-transferred of fund to Deposits	16.22	16.22	2.5.2.3
Total	527.91	32.92	

Source: Finance Accounts and audit analysis

As seen from **Table 1.6**, the State Government had incurred ₹ 494.99 crore as grants-in-aid under capital account instead of revenue account in 2021-22. Further, the State Government had not transferred ₹ 16.22 crore to the Deposits under Public Account during 2021-22. Further, the State had not discharged interest liabilities of ₹ 16.70 crore to the

State Disaster Response Fund/Reserve Funds during the year which overstatement of the fiscal surplus during 2021-22 to that extent. As a result, there was overstatement of ₹ 527.91 crore in revenue surplus and Fiscal surplus of ₹ 32.92 crore during the year 2021-22.

The State Government should ensure proper classification of booking of expenditure and discharging of committed liabilities as mandated to avoid accumulating liabilities for future.

1.6.2 Total outstanding liabilities

The outstanding liabilities of the State as on 31 March 2022 were as under:

Table 1.7: Outstanding liabilities of the State as on 31 March 2022

Liabilities upon the Consolidated Fund (Public Debt)	Internal Debt: ₹ 12,537.04 crore
	<ul style="list-style-type: none"> ➤ Market Loans bearing interest: ₹ 10,733.83 crore ➤ Market Loans not bearing interest: ₹ 0.01 crore ➤ Loans from Life Insurance Corporation: ₹ 10.82 crore ➤ Loans from other Institutions, etc.: ₹ 955.97 crore ➤ Special Securities issued to the National Small Saving Fund of the Central Government: ₹ 836.41 crore
Liabilities upon Public Account	Loans and Advances from Central Government: ₹ 1,172.88 crore
	<ul style="list-style-type: none"> ➤ Non-plan Loans: ₹ 1.90 crore ➤ Loans for State Plan Schemes: ₹ 89.63 crore ➤ Loans for Centrally Sponsored Plan Schemes: ₹ 12.37 crore ➤ Other loans including Block loans: ₹ 1,068.98 crore⁶
Borrowings by State Public Sector Companies, corporations and other bodies	Small Savings, Provident Funds, etc.: ₹ 6,110.71 crore
	Deposits: ₹ 1,212.41 crore
	Reserve Funds: ₹ 699.39 crore
	Suspense & Misc. Balances: Nil
Borrowing by SPVs and other equivalent instruments	Remittance balance: Nil
	Nil

1.7 Conclusion

The fiscal position of the State is viewed in terms of three key fiscal parameters – Revenue Deficit/ Surplus, Fiscal Deficit/ Surplus and the ratio of Outstanding Debt to GSDP.

⁶ Includes back to back loan of ₹ 627.37 crore given by the GoI during 2020-21 and 2021-22 in lieu of compensation of GST without any repayment obligations.

The GSDP of Tripura grew by 19.04 *per cent* from ₹ 54,415 crore in 2020-21 to ₹ 64,778 crore in 2021-22.

Against a Revenue Deficit of ₹ 1,075.42 crore during 2020-21, the State had achieved the Revenue Surplus of ₹ 1,488.71 crore during 2021-22.

The State was successful in containing the Fiscal Deficit below the target as per Tripura State Fiscal Responsibility and Budget Management (FRBM) Act, 2005 of GSDP in three out of the last five years. During the current year i.e., 2021-22, the State had Fiscal surplus of ₹ 66.55 crore which was 0.10 *per cent* of GSDP during the year.

During the five-year period 2017-22, outstanding debt of the State remained within the norms prescribed in the State FRBM Act. During 2021-22 the outstanding liabilities increased by ₹ 649.32 crore (3.08 *per cent*) from ₹ 21,083.10 crore in 2020-21 to ₹ 21,732.42 crore in 2021-22 including Back to Back loan given by the GoI in lieu of GST compensation.

During the year, Revenue Surplus was overstated by ₹ 527.91 crore due to misclassification of Grants-in-Aid under Capital Section instead of Revenue Section including non-discharging of interest liabilities to the Reserve Funds of ₹ 16.70 crore by the State Government as observed in Audit.

1.8 Recommendations

- The State Government may book grants-in-aid as revenue expenditure to present correct financial position of the State.
- The Government should discharge the interest liabilities in time.

CHAPTER II: FINANCES OF THE STATE

CHAPTER-II

FINANCES OF THE STATE

2.1 Major changes in Key fiscal aggregates in 2021-22

This section gives a bird's eye view of the major changes in key fiscal aggregates of the State during the financial year, compared to the previous year. Each of these indicators would be analysed in the succeeding paragraphs.

Table 2.1: Changes in key fiscal aggregates in 2021-22 compared to 2020-21

Revenue Receipts	<ul style="list-style-type: none">➤ Revenue receipts of the State increased by 32.51 <i>per cent</i>,➤ Own Tax receipts of the State increased by 12.17 <i>per cent</i>,➤ Own Non-tax receipts decreased by 3.99 <i>per cent</i>,➤ State's Share of Union Taxes and Duties increased by 44.07 <i>per cent</i>,➤ Grants-in-Aid from Government of India increased by 33.92 <i>per cent</i>.
Revenue Expenditure	<ul style="list-style-type: none">➤ Revenue expenditure increased by 12.23 <i>per cent</i>,➤ Revenue expenditure on General Services increased by 12.24 <i>per cent</i>,➤ Revenue expenditure on Social Services increased by 13.10 <i>per cent</i>,➤ Revenue expenditure on Economic Services increased by 10.58 <i>per cent</i>,➤ Expenditure on Grants-in-Aid and contributions increased by 7.48 <i>per cent</i>.
Capital Expenditure	<ul style="list-style-type: none">➤ Capital expenditure (excluding loans and advances) increased by 64.52 <i>per cent</i>.➤ Capital expenditure on General Services increased by 163.46 <i>per cent</i>,➤ Capital expenditure on Social Services increased by 37.65 <i>per cent</i>,➤ Capital expenditure on Economic Services increased by 67.16 <i>per cent</i>.
Loans and Advances	<ul style="list-style-type: none">➤ Disbursement of Loans and Advances increased by 1771.28 <i>per cent</i>.➤ Recoveries of Loans and Advances decreased by 30.40 <i>per cent</i>.
Public Debt	<ul style="list-style-type: none">➤ Public Debt Receipts decreased by 63.24 <i>per cent</i>.➤ Repayment of Public Debt decreased by 11.45 <i>per cent</i>.
Public Account	<ul style="list-style-type: none">➤ Public Account Receipts decreased by 18.21 <i>per cent</i>.➤ Disbursement of Public Account decreased by 7.21 <i>per cent</i>.
Cash Balance	<ul style="list-style-type: none">➤ Cash balance increased by 41.83 <i>per cent</i>.

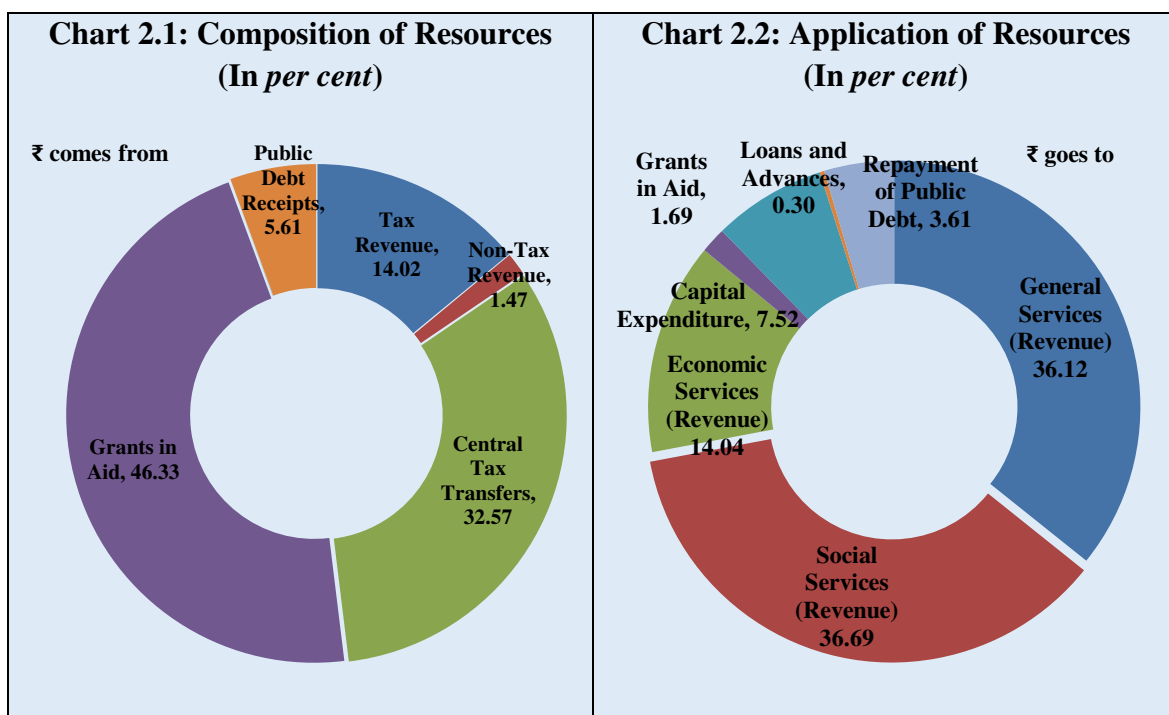
2.2 Sources and Application of Funds

This section compares the components of the sources and application of funds of the State during the financial year compared to the previous year.

Table 2.2: Details of Sources and Application of funds during 2020-21 and 2021-22

(₹ in crore)

	Particulars	2020-21	2021-22	Increase(+)/ Decrease(-)
Sources	Opening Cash Balance with RBI	1,046.17	2,414.51	1,368.34
	Revenue Receipts	13,292.40	17,613.95	4,321.55
	Recoveries of Loans and Advances	1.25	0.87	(-) 0.38
	Public Debt Receipts (Net)	2,107.11	390.75	(-)1,716.36
	Public Account Receipts (Net)	1,170.37	552.80	(-) 617.57
	Total	17,617.30	20,972.88	3,355.58
Application	Revenue Expenditure	14,367.82	16,125.24	1,757.42
	Capital Expenditure	832.08	1,368.95	536.87
	Disbursement of Loans and Advances	2.89	54.08	51.19
	Closing Cash Balance with RBI	2414.51	3,424.61	1,010.10
Total	17617.30	20,972.88	3,355.58	



2.3 Resources of the State

The resources of the State are;

Revenue receipts consist of tax revenue, non-tax revenue, State’s share of Union taxes and duties and Grants-in-aid from the Government of India (GoI).

Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GoI.

Both revenue and capital receipts form part of the Consolidated Fund of the State.

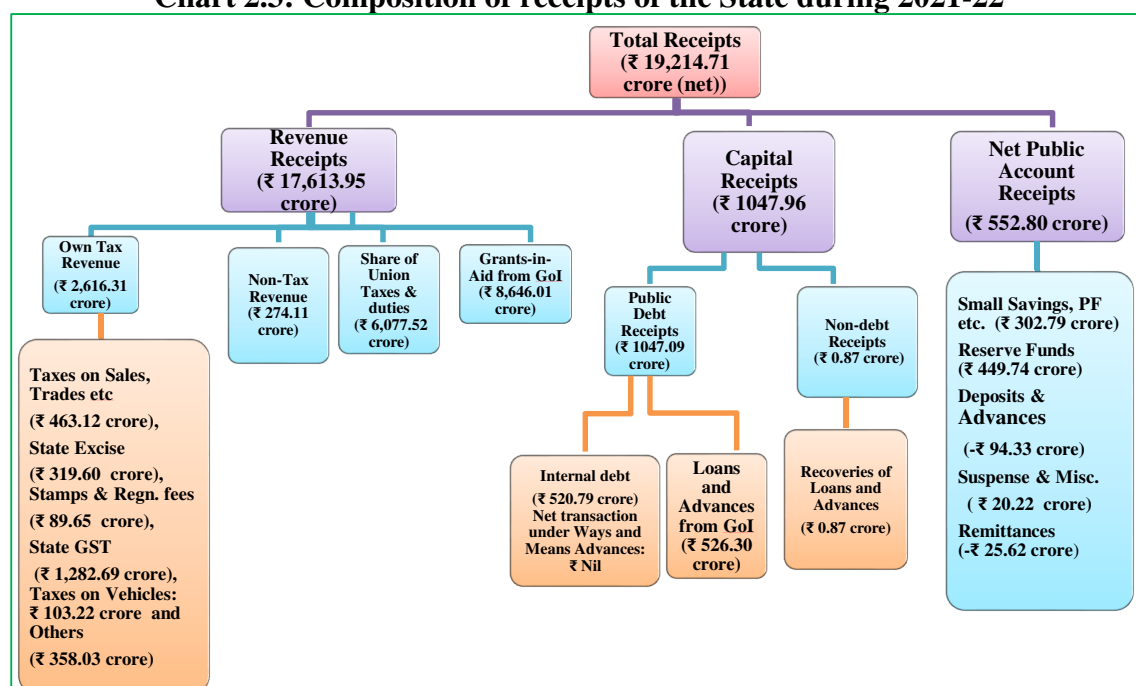
Net Public Account receipts: There are receipts and disbursements in respect of certain transactions such as small savings, provident fund, reserve funds, deposits, suspense, remittances, *etc.* which do not form part of the Consolidated Fund.

These are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature. Here, the Government acts as a banker. The balance after disbursements is the fund available with the Government for use.

2.3.1 Receipts of the State

This paragraph provides the composition of the overall receipts. Besides, the Capital and Revenue Receipts, funds available in the Public Account (net of disbursement made from it) are also utilised by the Government to finance its deficit.

Chart 2.3: Composition of receipts of the State during 2021-22



2.3.2 State's Revenue Receipts

This paragraph discusses the trends in the total revenue receipts and its components. It is followed by trends in the receipts bifurcated into receipts from the central government and State's own receipts. Wherever necessary, sub-paragraphs are included.

2.3.2.1 Trends and growth of Revenue Receipts

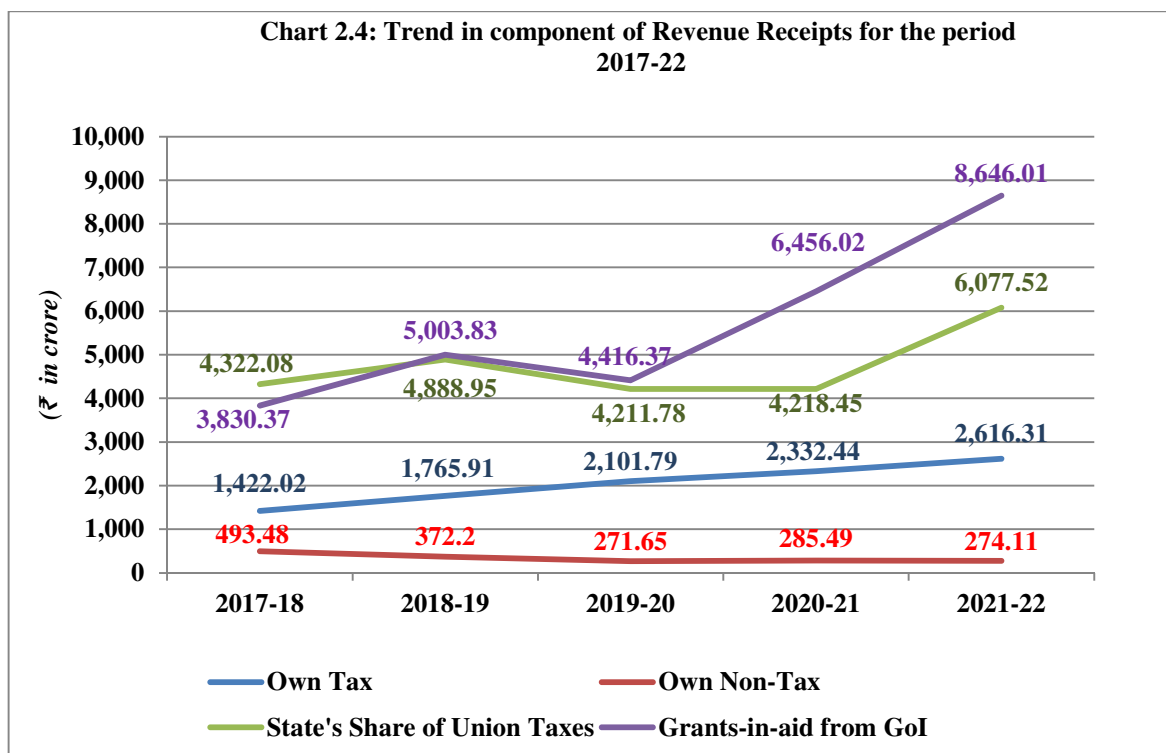
During 2021-22, the Revenue Receipts increased by ₹ 4,321.55 crore (32.51 per cent) as compared to the previous year mainly due to more release of Grants-in-Aid from Central Government by ₹ 2,189.99 crore (33.92 per cent) and Own-tax Revenue by ₹ 283.87 crore (12.17 per cent) during 2021-22. There was decrease in receipt of State's Own Non-Tax Revenue by 3.99 per cent during the year from ₹ 285.49 crore in 2020-21 to ₹ 274.11 crore in 2021-22. The State's Share of Union Taxes, however, increased by ₹ 1,859.07 crore (44.07 per cent) during 2021-22 as compared to previous year. The ratio of Revenue Receipts of the State during 2021-22 was 27.19 per cent of GSDP (P) which was 24.43 per cent of GSDP during 2020-21.

The trends and growth of revenue receipts as well as revenue buoyancy with respect to GSDP over the five-year period are shown in **Table 2.3**. Further, trends in revenue receipt and composition of revenue receipts for the last five year period are given in **Chart 2.4**.

Table 2.3: Trend in Revenue Receipts

Parameters	2017-18	2018-19	2019-20	2020-21	2021-22
Revenue Receipts (RR) (₹ in crore)	10,067.95	12,030.89	11,001.59	13,292.40	17,613.95
Rate of growth of RR (per cent)	4.38	19.50	(-)8.56	20.82	32.51
Own Tax Revenue	1,422.02	1,765.91	2,101.79	2,332.44	2,616.31
Non-Tax Revenue	493.48	372.20	271.65	285.49	274.11
Total Own Revenue	1,915.50	2,138.11	2,373.44	2,617.93	2,890.42
Rate of growth of Own Revenue (Own Tax and Non- tax Revenue) (per cent)	16.74	11.62	11.01	10.30	10.41
Gross State Domestic Product (₹ in crore) (2011-12 Series)	43,716	49,823	54,151	54,415	64,778(P)
Rate of growth of GSDP (per cent)	10.73	13.97	8.69	0.49	19.04
RR/GSDP (per cent)	23.03	24.14	20.32	24.43	27.19
Buoyancy Ratios ⁷					
Revenue Buoyancy w.r.t GSDP	0.41	1.39	(-) 0.98	42.49	1.71
State's Own Revenue Buoyancy w.r.t GSDP	1.56	0.83	1.27	21.02	0.55

Source of GSDP figures: National Statistic Office, Ministry of Statistics & Programme Implementation.



⁷ Buoyancy ratio indicates the elasticity of degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy with respect to GSDP at 3.24 implies that Revenue Receipts tend to increase by 3.24 percentage points, if the GSDP increases by one per cent.

2.3.2.2 State's Own Resources

State's share in Central taxes is determined on the basis of recommendations of the Finance Commission. Grants-in-aid from the Central government is determined by the quantum of collection of Central tax receipts and anticipated Central assistance for schemes. State's performance in mobilisation of additional resources should be assessed in terms of its own resources comprising revenue from its own tax and non-tax sources. This sub-paragraph has multiple sub-sub-paragraphs for clarity.

Own Tax Revenue

Own tax revenues of the State consist of State GST, State Excise, Taxes on Vehicles, Stamp Duty and Registration Fees, Land Revenue, Taxes on Goods and Passengers, etc. The Own Tax Revenue (OTR) receipts increased by ₹ 283.87 crore (12.17 per cent) during the year 2021-22 as compared to the previous year mainly due to increase in collection of SGST by ₹ 226.68 crore (21.47 per cent), State Excise by ₹ 32.24 crore (11.22 per cent) and Sales Tax (VAT) by 59.93 crore (14.86 per cent) respectively. This increase was however, partly offset by decrease of Taxes and duties on electricity by ₹ 78.36 crore (69.91 per cent) during 2021-22. The trend and composition of the State's Own Tax Revenue during the last five year period is shown in **Table 2.4**.

Table 2.4: Components of State's own tax revenue

(₹ in crore)

Revenue Head	2017-18	2018-19	2019-20	2020-21	2021-22	
					Budget Estimates	Actuals
Sales Tax/VAT	611.88	361.95	435.88	403.19	393.98	463.12
SGST	479.71	977.44	1,026.63	1,056.01	1,122.67	1,282.69
State Excise	186.97	214.35	231.70	287.36	287.28	319.60
Taxes on Vehicles	54.38	83.50	97.14	97.41	110.00	103.22
Stamp Duty and Registration Fees	40.16	51.32	61.67	69.53	70.69	89.65
Land Revenue	4.46	5.29	12.98	9.85	16.50	8.94
Other taxes	44.47	72.06	235.79	409.09	410.88	349.09 ⁸
Total Own Tax	1,422.02	1,765.91	2,101.79	2,332.44	2,412.00	2,616.31

Source: Finance Accounts

State Goods and Services Tax (SGST)

As per the GST (Compensation to States) Act, 2017, States will be compensated for the shortfall in revenue arising on account of implementation of the goods and services tax considering an annual growth of 14 per cent from the base year, for a period of five years. The Central Government levies the Integrated Goods and Services Tax (IGST) on inter-state supply of goods and services and apportions the State's share of tax to the State where the goods or services are consumed.

⁸ Other taxes includes taxes on Agricultural Income (₹ 0.04 crore); Taxes on Immovable property other than Agricultural Land (₹ 0.19 crore); Other taxes on Income and Expenditure (₹ 41.76 crore); Taxes and Duties on Electricity (₹ 33.73 crore) and Other Taxes and Duties on Commodities and Services (₹ 273.37 crore).

The Tripura Goods and Services Tax (TGST) Act, 2017 was implemented in the State with effect from July 2017. During 2021-22, the GST collection was ₹ 1,282.69 crore in the State against the Budget Estimate (BE) of ₹ 1,122.67 crore for the year. The State Government received GST compensation of ₹ 101.45 crore for loss of revenue arising out of implementation of GST under the GST Act, 2017. In addition to the GST Compensation of ₹ 101.45 crore, the State Government also received ‘back to back loan in lieu of GST Compensation shortfall’ of ₹ 401.37 crore under debt receipts of the State Government, with no repayment liability to the State as per decision of the GOI.

Monthly component-wise collections of SGST during 2021-22 are shown in **Table 2.5**.

Table 2.5: Month-wise collection of SGST during 2021-22

(₹ in crore)

Month	Tax	Interest including penalty & fees	Input Tax Credit Cross utilisation of SGST	Apportionment of IGST. Transferring of taxes	Advance IGST & other Receipts	Total
1	2	3	4	5	6	7
April 2021	56.20	0.27	71.86	7.65	0	135.98
May 2021	19.36	0.25	40.54	4.82	0	64.97
June 2021	21.33	0.34	50.29	5.68	0	77.64
July 2021	32.29	0.43	69.37	6.95	0.01	109.06
August 2021	26.57	0.49	57.79	12.89	7.67	105.41
September 2021	25.48	0.40	54.92	8.37	0	89.17
October 2021	32.38	0.51	62.66	7.94	0	103.49
November 2021	28.35	0.27	57.34	9.44	0	95.40
December 2021	32.49	0.48	60.44	6.42	0	99.83
January 2022	36.84	0.38	72.66	12.54	34.37	156.79
February 2022	31.55	0.39	68.89	8.25	0	109.08
March 2022	38.58	0.81	64.24	12.60	19.65	135.88
Total	381.42	5.02	731.00	103.55	61.70	1,282.69

Source: Information furnished by the State Government

Non Tax Revenue

Non-Tax revenue consists of interest receipts, dividends and profits, mining receipts, departmental receipts, etc.

During the year 2021-22, the Non-tax collection of the State was ₹ 274.11 crore against the budget estimates of ₹ 349.00 crore during the year and the actual receipts of NTR decreased by ₹ 11.38 crore (3.99 per cent) in 2021-22 from ₹ 285.49 crore in 2020-21. This decrease was mainly due to decrease in receipts under Miscellaneous General Services (by ₹ 20.41 crore), Dividends and Profits (by ₹ 4.99 crore) and Crop Husbandry (by ₹ 0.21 crore) during the year as compared to 2020-21. However, the decrease of Non-tax revenue during the year 2021-22, were partially offset by increase of the receipts from Police (by ₹ 6.98 crore), Forestry and Wild Life (by ₹ 1.90 crore), interest receipts (by ₹ 6.32 crore) and Other Administrative services (by ₹ 1.85 crore) during 2021-22 over the

previous year. The State Government received ₹ 86.62 crore as royalty⁹ on the Natural Gas during 2021-22. During 2020-21, the amount of this royalty was ₹ 89.56 crore and booked under MH 0852 as other receipts.

The status of component wise state's Non-tax revenue for last five years is provided in Table 2.6.

Table 2.6: Components of State's non-tax revenue during 2017-18 to 2021-22

(₹ in crore)

Revenue Head	2017-18	2018-19	2019-20	2020-21	2021-22	
					Budget Estimates	Actuals
1. Interest receipts	276.99	146.11	19.25	18.11	24.00	24.43
2. Dividends and Profits	14.69	2.15	7.95	6.62	8.00	1.63
3. Other non-tax receipts(a to f)	201.80	223.94	244.45	260.76	317.00	248.05
a) Minor Irrigation	0.99	0.84	0.32	0.20	0.50	0.20
b) Road Transport	0	0	0	0.06	0.00	0.01
c) Roads and Bridges	2.95	6.54	4.91	2.03	6.60	2.95
d) Urban Development	0	0.01	0	0	0.01	0.01
e) Education	1.48	1.78	1.05	1.04	2.00	0.76
f) Others	196.38	214.77	238.17	257.43	307.89	244.12 ¹⁰
Total	493.48	372.20	271.65	285.49	349.00	274.11

Source: Finance Accounts

2.3.2.3 Transfers from the Centre

Central transfers (Share of Union Taxes and Grants-in-aid) is the discretionary component and is also considered to be an integral part of the Revenue receipts of the State. The State Government is largely dependent on the Central transfers, which is released by the Central Government as per the recommendation of the Finance Commission (FC). These grants are received by the State through Treasury route and reflected in the Annual Accounts.

As per recommendations of the FCs, the State Government had received a substantial portion of Central grants for implementation of various schemes/programme in the State.

The Fifteenth Central Finance Commission (XV FC) was constituted on 27th November 2017 by the President of India. The Commission has been mandated to submit two Reports, first Report for the year 2020-21 and a final Report for the period 2021-22 to 2025-26. The Commission submitted its first Report on 05 December 2019 covering the financial year 2020-21 effective from 01 April 2020.

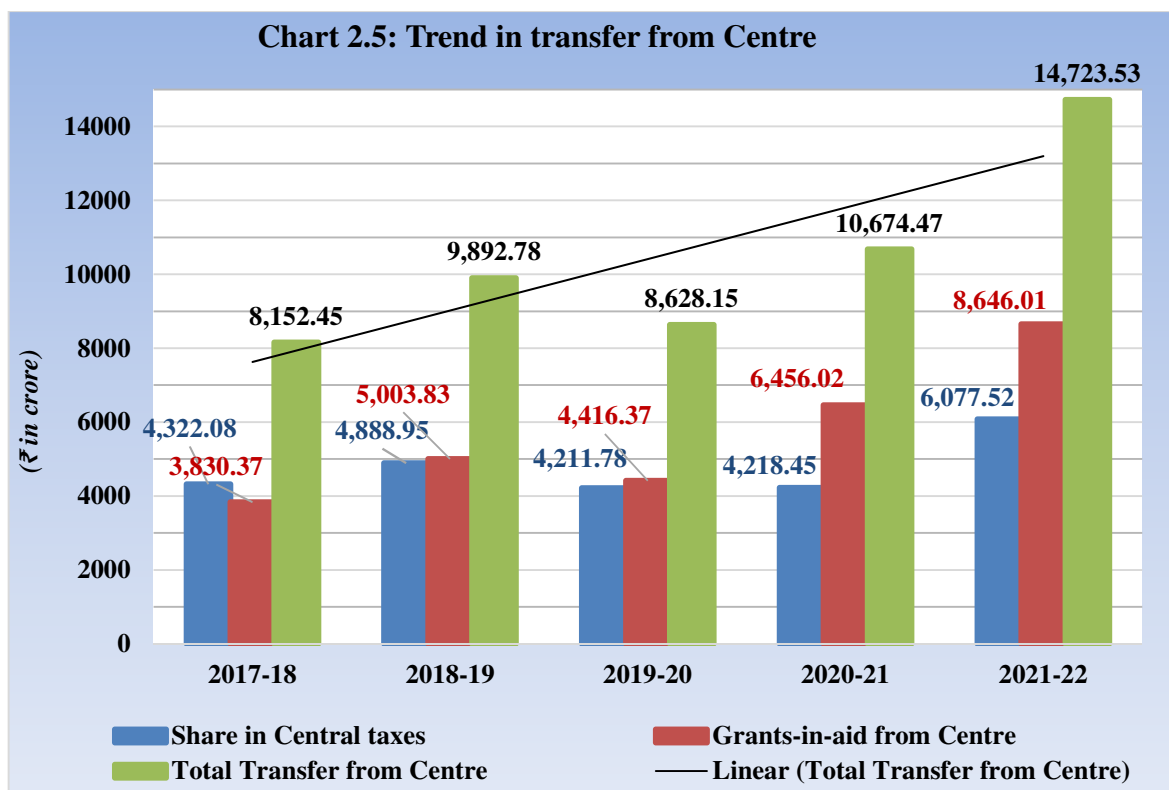
The XV FC recommended 41 *per cent* of the net proceeds of Union Taxes to States against the 42 *per cent* as recommended by the XIV FC. One *per cent* would be retained with the Central Government for financing the requirements of newly formed Union Territories of Jammu & Kashmir and Ladakh. The GoI has accepted the recommendation of the XV FC.

⁹ Booked under major Head 0852-Industries as Non-tax revenue.

¹⁰ Include Police (₹ 82.77 crore); Other Administrative Services (₹ 7.07 crore); Miscellaneous General Services (₹ 23.70 crore); Forestry and Wild life (₹ 21.35 crore); Public works (₹ 6.67 crore), Industries (₹ 86.62 crore); Animal Husbandry (₹ 1.30 crore); Crop Husbandry (₹ 2.33 crore) *etc.*, and others (₹ 12.31 crore).

The Commission recommended 0.708 *per cent* of the divisible pool of resources as share of net proceeds for Tripura based on the methodology prescribed by it.

The trend and composition of Central Transfers during last five years are shown in **Chart 2.5**.



Details of Central tax transfer

Table 2.7: Details of Central Tax Transfers

(₹ in crore)

Head	2017-18	2018-19	2019-20	2020-21	2021-22	
					Budget Estimates	Actuals
Central Goods and Services Tax (CGST)	61.64	1,206.74	1,195.17	1,258.50	1,520.00	1,792.99
Integrated Goods and Services Tax (IGST)	436.56	96.30	0.00	0.00	0.00	0.00
Corporation Tax	1,324.23	1,700.27	1,436.04	1,269.27	1,319.00	1,754.97
Taxes on Income other than Corporation Tax	1,117.74	1,252.18	1,125.24	1,300.84	1,310.00	1,838.83
Customs	436.40	346.56	266.97	227.34	315.00	416.36
Union Excise Duties	456.20	230.32	185.63	142.28	191.00	207.40
Service Tax	489.35	44.58	-	17.36	4.00	60.43
Other Taxes ¹¹	(-)0.04	12.00	2.73	2.86	4.00	6.54
Central Tax transfers	4,322.08	4,888.95	4,211.78	4,218.45	4,663.00	6,077.52

¹¹ Include Taxes on Wealth, Other Taxes on Income and Expenditure, Other Taxes and Duties on commodities and Services, etc.

Head	2017-18	2018-19	2019-20	2020-21	2021-22	
					Budget Estimates	Actuals
Percentage of increase over previous year	10.56	13.12	(-) 13.85	0.16	(-) 16.13	44.07
Percentage of Central tax transfers to Revenue Receipts	43	41	38	32	25.40	34.50

During 2021-22, the State Government received ₹ 6,077.52 crore as State's Share of Union Taxes against the Budget Estimate of ₹ 4,663.00 crore for the year and the actual receipts increased by ₹ 1,859.07 crore (44.07 per cent) during the year as compared to previous year. This increase was mainly due to more release of share under Taxes on Income other than Corporation Tax by ₹ 537.99 crore (41 per cent), CGST by ₹ 534.49 crore (42 per cent) and Corporation Tax by ₹ 485.70 crore (38 per cent) during the year as compare to the previous year. No IGST was received by the State during 2021-22.

Grants-in-aid from GoI

During 2021-22, the State had received ₹ 8,646.01 crore as Grants-in-aid from GoI which increased by ₹ 2,189.99 crore (33.92 per cent) from ₹ 6,456.02 crore in 2020-21, mainly due to more release of funds from GoI under Finance Commission grants of ₹ 4,911.08 crore which was ₹ 3,563.95 crore in 2020-21. The Grants towards the Centrally Sponsored Scheme increased by ₹ 980.51 crore (42.06 per cent) during the year 2021-22 as compared to previous year. The overall grants received from GoI, however, was less than the Budget Estimates of the State for the year 2021-22.

Table 2.8: Details of Grants-in-aid from Government of India

(₹ in crore)

Head	2017-18	2018-19	2019-20	2020-21	2021-22	
					Budget Estimates	Actuals
Grants for State Plan Schemes	(-) 1.57	0.00	(-) 5.10	0.00	0.00	0.00
Grants for Centrally Sponsored Schemes	1,988.32	1,861.03	2,254.37	2,331.45	4,474.12	3,311.96
Grants for Special Plan Schemes	0.00	0.00	(-) 5.20	(-)3.12	0.00	0.00
Finance Commission Grants	1,191.20	1,131.10	1,063.22	3,563.95	5,128.60	4,911.08
Other transfers/Grants to States/Union Territories with Legislature	652.42	2,011.70	1,109.08	563.74	1,329.37	422.97
Total	3,830.37	5,003.83	4,416.37	6,456.02	10,932.09	8,646.01
Percentage of increase over the previous year	(-) 6.47	30.64	(-) 11.74	46.18	25.51	33.92
Percentage of GIA to Revenue Receipts	38	42	40	49	60	49

Source: Finance Accounts. Minus receipts due to refund amount under the schemes

Scrutiny of the sanctioned orders issued from GoI revealed that out of the grants received towards various Centrally Sponsored Schemes, major funds were received under National Rural Employment Guarantee Scheme (MGNREGS) (₹ 164.23 crore), National Rural Livelihood Mission (NRLM) (₹ 90.55 crore), Pradhan Mantri Awaas Yojana (PMAY) (Rural: ₹ 1,368.48 crore; Urban: ₹ 30.81 crore) during the year 2021-22.

Further, the State Government had received ₹ 313.20 crore under various Health Schemes of which ₹ 190.44 crore was received under National Rural Health Mission (NRHM) and ₹ 84.51 crore was received as Covid-19 Emergency Response and health Systems preparedness package etc., during 2021-22. GoI had also released ₹ 11.71 crore for implementation of Ayushman Bharat Scheme in the State under the Health Department.

It was seen that the GoI released funds for implementation of various Schemes through the School Education Department in the State of which ₹ 226.93 crore was released for the Samagra Shiksha Abhiyan (earstwhile Sarva Shiksha Abhiyan), ₹ 77.19 crore for Mid-Day-Meal in Schools and ₹ 3.73 crore for Education Scheme for Madrasas and Minorities during 2021-22. It was also noticed that the Government received ₹ 342.80 crore for Drinking Water and Sanitation Programme of which, ₹ 142.91 crore was for Jal Jeevan Mission (NRDWP) and ₹ 28.48 crore was received for implementation of Pradhan Mantri Krishi Sinchayee Yojana Har Khet Ko Pani programme during 2021-22. The State Government received grants of ₹ 58.07 crore from the GoI towards implementation of Externally Aided Projects during the year 2021-22. During 2020-21, the grant for this purpose was released by the GoI of ₹ 17.81 crore which increased to ₹ 58.07 crore during 2021-22.

Table 2.8 shows that the other transfers/grants from GoI decreased in 2021-22 as compared to the previous years. During 2021-22, the GoI released ₹ 422.96 crore as other grants to State of which ₹ 175.35 crore was released as Special Assistance out of which ₹ 88.24 crore was released for Reang Refugees Sheltering in Camps of Tripura under Rehabilitation Scheme.

Scrutiny of the Public Financial Management System (PFMS) portal of the Controller General of Accounts revealed that the GoI released fund of ₹ 1,820.76 crore directly to the Implementing Agencies of the State including the Societies of the Government Departments, in addition to the grants as mentioned in **Table 2.8**. This additional fund is not routed through the State Budget. Out of the additional Funds of ₹ 1,820.76 crore released directly, a substantial amount were released for the schemes, *like* MGNREG (₹ 821.91 crore), Jal Jeevan Mission (₹ 571.18 crore), Pradhan Mantri Kisan Nidhi (₹ 133.75 crore), Assistance to State Agencies for Intra-State movement of foodgrains and FPS dealers margin under NFSA (₹ 64.53 crore) respectively during 2021-22. With the grants released directly, total grants to State from GoI stood at ₹ 10,466.77 crore during the year 2021-22.

Fifteenth Finance Commission (XV FC) Grants

Grants-in-aid from GoI as per recommendation of the XV FC

The XV FC has recommended Grants-in-aid of Revenues to States for Revenue deficit, special grants, nutrition grants, grants for local bodies and disaster management under

Article 275 of the Constitution of India. The GoI has accepted the recommendations except Special grants and nutrition grants and requested the Commission for reconsideration.

Accordingly, the GoI had released grants for Local Bodies, Disaster related grants (SDRF/NDRF), Revenue deficit grants etc., during 2021-22. Against the recommended fund of ₹ 4,910.00 (Local Bodies: ₹ 211.00 crore, Revenue deficit grants: ₹ 4,546.00 crore, grants under SDRF/SDMF: ₹ 68.00 crore and grants for Health Sectors: ₹ 85.00 crore) for the year 2021-22, the GoI released ₹ 4,911.08 crore (Local Bodies: ₹ 260.86 crore, Revenue deficit grants: ₹ 4,546.00 crore, grants under SDRF/SDMF: ₹ 68.00 crore and Health Sectors: ₹ 84.08 crore) during the year 2021-22.

A comparative status of recommendations made by the XV FC for 2020-21 and 2021-22 and released by GoI there against are shown in **Table 2.9**.

Table 2.9: Recommended funds, actual release and transfers of Grant-in-aid from GoI

(₹ in crore)

Transfers	Recommendation of the XV FC for 2020-21	Recommendation of the XV FC for 2021-22	Actual release by GoI		Release by State Government	
			2020-21	2021-22	2020-21	2021-22
Local Bodies	283.00	211.00	260.00	213.00	260.00	260.86
(i) Grants to PRIs	191.00	141.00	191.00	141.00	191.00	188.75
(ii) Grants to ULBs	92.00	70.00	69.00	72.00	69.00	72.11
SDRF/SDMF	68.00	68.00	68.00	68.00	73.68	64.22¹²
Grants for Health Sector		85.00	0.00	84.08	0.00	84.08
Revenue Deficit grant	3,236.00	4,546.00	3,235.95	4,546.00	-	-
Total:	3,587.00	4,910.00	3,563.95	4,911.08	333.68	409.16

Source: XV-FC Report and Finance Accounts

2.3.3 Capital receipts

Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GoI.

The trend of Capital Receipts and growth of the components of the Capital Receipts for the last five year period from 2017-18 to 2021-22 are shown in **Table 2.10**:

¹² Includes State share of ₹ 9.82 crore (₹ 3.78 crore for the year 2020-21 and ₹ 6.04 crore for 2021-22).

Table 2.10: Trends in growth and composition of capital receipts

(₹ in crore)

Sources of State's Receipts	2017-18	2018-19	2019-20	2020-21	2021-22
Capital Receipts	1,034.28	1,210.12	2,369.43	2,108.36	391.62
Miscellaneous Capital Receipts	0.00	0.00	0.00	0.00	0.00
Recovery of Loans and Advances	1.69	0.60	0.73	1.25	0.87
Public Debt Receipts (Net)	1,032.59	1,209.52	2,368.70	2,107.11	390.75
Internal Debt (Net)	1,063.14	1,228.32	2,400.91	1,611.96	(-)102.61
Growth rate of internal debt	62.33	15.54	95.46	(-) 32.86	(-)102.37
Loans and advances from GoI (Net)	(-)30.55	(-)18.80	(-)32.21	495.15	493.36 ¹³
Growth rate of GoI Loans & Advances	(-)9.11	(-)38.46	(-)71.33	1,637.26	(-)0.36
Rate of growth of debt Capital Receipts	64.71	17.13	95.84	(-) 11.04	(-)81.46
Rate of growth of non-debt capital receipts	85.71	(-)64.50	21.67	71.23	(-)30.40
Rate of growth of GSDP	10.73	13.97	8.69	0.49	19.04
Rate of growth of Capital Receipts (per cent)	64.74	17.00	95.80	(-) 11.02	(-)81.43

Source: Finance Accounts and for GSDP– Directorate of Economics and Statistics, Government of Tripura and National Statistic Office.

It was noticed that a major part of the Capital Receipts came from Debt Receipts. There was increasing trend of Capital Receipts in the State during the period from 2017-18 to 2019-20 mainly due to more receipts from Public Debt (net) during the period. However, during 2020-21 the Capital Receipts decreased by ₹ 261.07 crore (11.02 per cent) as compared to 2019-20. Further, during 2021-22, the Capital Receipts substantially decreased by ₹ 1716.74 crore (by 81.43 per cent) from ₹ 2,108.36 crore in 2020-21 to ₹ 391.62 crore, mainly due to more repayment of Internal Debt than receipts during the year. During 2021-22, the GoI has given Loans and Advances of ₹ 526.29 crore to the State of which ₹ 401.37 crore was as Back to Back loan in lieu of GST compensation shortfall which does not have a repayment obligation as per decision of the GoI. The State Government repaid loan amounting to ₹ 32.94 crore during the year 2021-22. As a result, the net loan of GoI including the back to back loan stood at ₹ 493.36 crore during 2021-22.

2.3.4 State's performance in mobilisation of resources

State's share of Union taxes and duties and Grants-in-aid from GoI are determined on the basis of recommendations of the Finance Commission (FC) and State's performance in mobilisation of own resources comprising own tax and non-tax revenue. It is an important part of the State for attaining self-sufficiency or for dependency on Central Government.

¹³ Includes back to back loan of ₹ 401.37 crore given by the GoI during 2021-22 in lieu of compensation of GST without any repayment obligations.

During 2021-22, the total Revenue Receipts of the State was ₹ 17,613.95 crore of which ₹ 2,890.42 crore (16.41 *per cent*) was from State's own sources (OTR+NTR) during the year. State Government received over 83 *per cent* of Revenue from GoI as Grants-in-aid and State's Share of Union Taxes and Duties during the year 2021-22.

The actual collection of Own Tax Revenue during 2021-22 contributed 91 *per cent* of own resources during the year. The Own Tax Revenue was 108.47 *per cent* of the Budget Estimates and 120.62 *per cent* of the XV FC projection for the year 2021-22. **Table 2.11** shows the position of Tax and Non-tax Revenue receipts *vis-à-vis* projections of FC during 2021-22.

Table 2.11: Tax and non-tax receipts *vis-à-vis* projections for 2021-22

(₹ in crore)

Particulars	XV-FC projections	Budget Estimates	Actuals	Percentage variation of actual over	
				Budget estimates	FC projections
Own Tax revenue	2,169.00	2,412.00	2,616.31	8.47	20.62
Non-tax revenue	471.00	349.00	274.11	(-)21.46	(-)41.80
Total	2,640.00	2,761.00	2,890.42	4.69	9.49

2.4 Application of resources

The State Government is vested with the responsibility of incurring expenditure within the framework of fiscal responsibility legislations, while at the same time ensuring that the ongoing fiscal correction and consolidation process of the State is not at the cost of expenditure directed towards development of capital infrastructure and social sector. This paragraph along with sub-paragraphs gives the analysis of allocation of expenditure in the State.

2.4.1 Growth and composition of expenditure

Capital Expenditure: All charges for the first construction of a project as well as charges for intermediate maintenance of the work yet not opened for service and also charges for such further additions and improvements as may be sanctioned under the rules made by competent authority shall be classified as Capital expenditure.

Revenue Expenditure: Charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the organisation, including establishment and administrative expenses shall be classified as revenue expenditure.

Tables 2.12, 2.13 and Chart 2.6 present the trend and composition of total expenditure during last five years from 2017-18 to 2021-22 while **Chart 2.7** presents the percentage of expenditure in various services under the Consolidated Fund of the State during 2021-22.

During the last five year period, the total expenditure showed an increasing trend from ₹ 12,141.28 crore in 2017-18 to ₹ 17,548.27 crore in 2021-22 by 44.53 *per cent* mainly due to increase in expenditure on Revenue Account by 55.69 *per cent* during the period.

While the percentage of total expenditure to GSDP during the period 2017-22 varied from 25.53 to 27.94 *per cent*, the percentage of Revenue expenditure to GSDP varied from 23.69 *per cent* to 26.40 *per cent* during the same period. The percentage of Capital expenditure to GSDP varied from 1.53 *per cent* to 4.06 *per cent* during the period of last five years and it was 2.11 *per cent* in 2021-22 which was higher than 2020-21. It indicates that a major part of the expenditure was incurred for current consumption for running the organisations including establishment and other administrative expenses, instead of creating Capital assets.

Table 2.12: Component wise expenditure

(₹ in crore)

Parameters	2017-18	2018-19	2019-20	2020-21	2021-22
Total Expenditure (TE)	12,141.28	13,371.19	14,263.88	15,202.79	17,548.27
Revenue Expenditure (RE)	10,357.22	11,889.20	13,376.91	14,367.82	16,125.24
Capital Expenditure	1,777.05	1,480.87	883.22	832.08	1,368.95
Loans and Advances	7.01	1.12	3.75	2.89	54.08
TE/GSDP	27.77	26.83	25.53	27.94	27.09
RE/GSDP	23.69	23.86	23.95	26.40	24.89
CE/GSDP	4.06	2.97	1.63	1.53	2.11
Loans and Advances/GSDP	0.02	0.002	0.007	0.005	0.08

Source of GSDP figures: National Statistics Office, Ministry of Statistics and furnished by the Directorate of Economic and Statistics, Govt. of Tripura.

The composition of total expenditure by activities during the period of last five years is shown in **Table 2.13**.

Table 2.13: Relative share of various sectors of expenditure

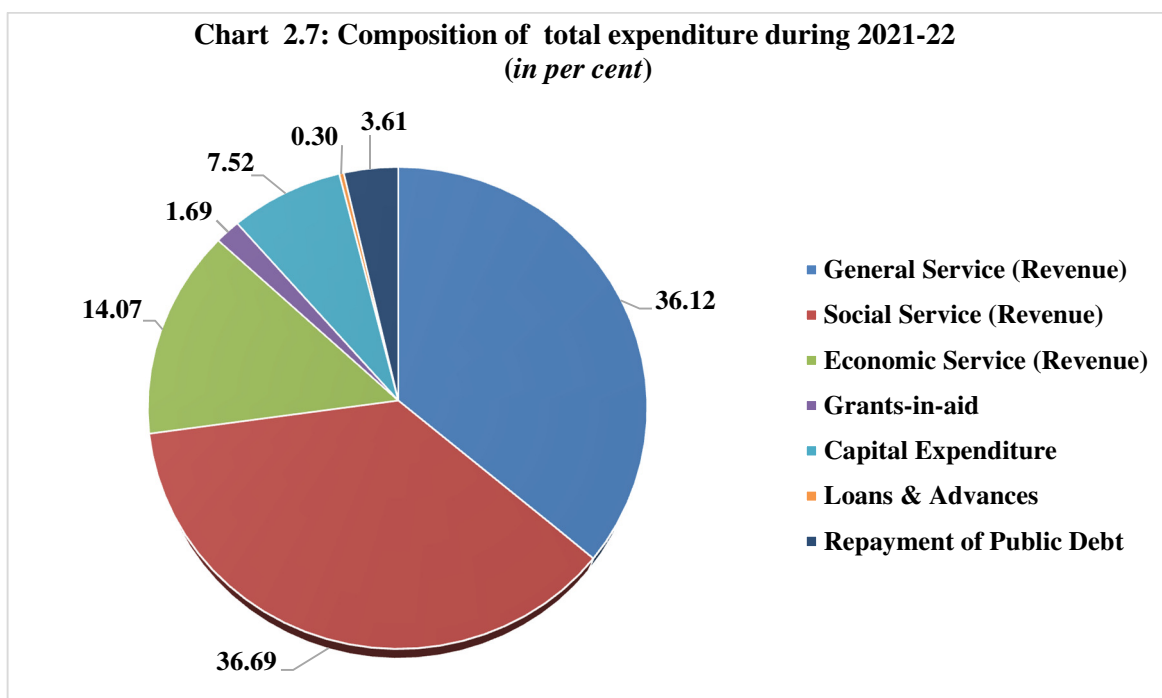
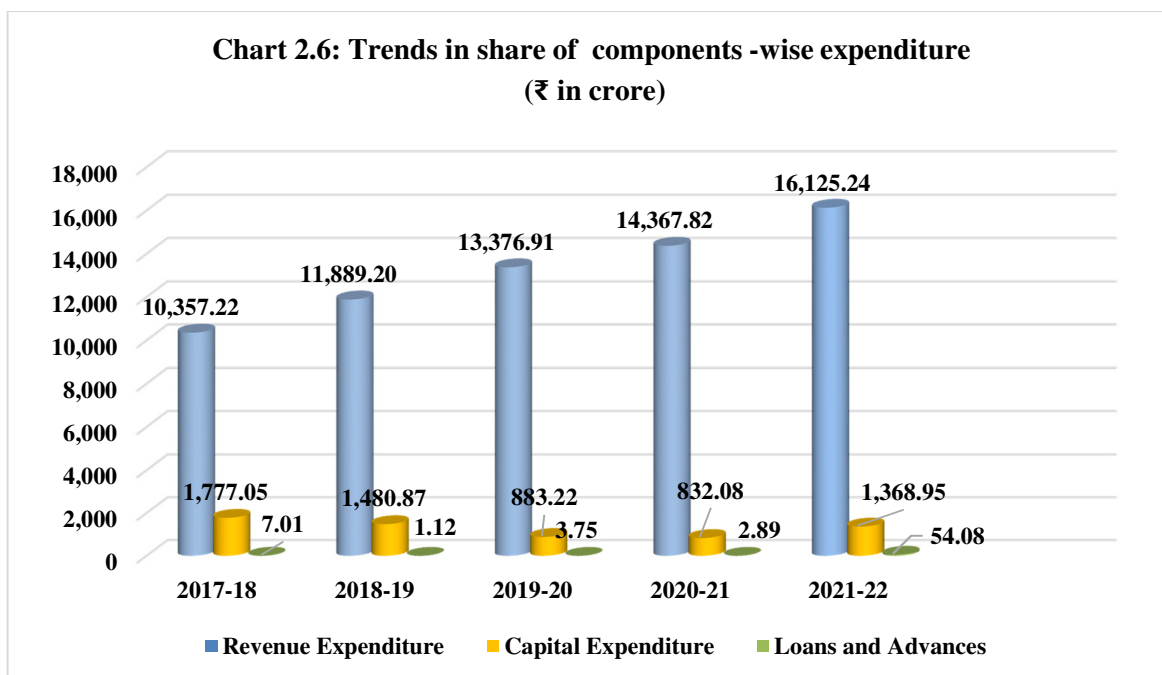
(In per cent)

Parameters	2017-18	2018-19	2019-20	2020-21	2021-22
General Services	37.24	38.97	40.41	39.10	38.76
Social Services	42.87	43.41	40.83	41.17	40.84
Economic Services	17.95	15.86	16.85	17.82	18.34
Others (Grants to Local Bodies and Loans and Advances)	1.94	1.76	1.91	1.91	2.06

The above table shows that the percentage of total expenditure in General Services ranged between 37.24 *per cent* and 40.41 *per cent*, the percentage in Social Services ranged between 40.83 *per cent* and 43.41 *per cent* while the percentage of Economic Services ranged between 15.86 *per cent* and 18.34 *per cent* during the period 2017-18 to 2021-22.

During 2021-22, the percentage of General, Social and Economic Services to total expenditure were 38.76 *per cent*, 40.84 *per cent* and 18.34 *per cent* against the percentage of 39.10 *per cent*, 41.17 *per cent* and 17.82 *per cent* respectively in 2020-21. The percentage of expenditure in General Services, however, decreased from 39.10 *per cent* in 2020-21 to 38.76 *per cent* in 2021-22. The percentage to total expenditure in Social Services decreased to 40.84 *per cent* in 2021-22 from 41.17 *per cent* in 2020-21 while the

percentage of Economic services to total expenditure increased marginally during 2021-22 from 2020-21. Share of component-wise expenditure during 2017-22 is depicted in the **Chart 2.6**:



2.4.2 Revenue Expenditure

Revenue expenditure is incurred to maintain the current level of services and payment for past obligations. As such, it does not result in any addition to the State’s infrastructure and service network.

The trends of Revenue Expenditure (RE) and its basic parameters during the last five year period from 2017-18 to 2021-22 are shown in **Table 2.14**. It shows that the growth of RE

during the last five year period ranged between 7.41 *per cent* and 16.96 *per cent* and it was 7.41 *per cent* in 2020-21 which was lower than the previous years. However, during 2021-22, the rate of growth (ROG) of RE was higher than the previous year and stood at 12.23 *per cent* during the year. On the other hand, the percentage of RE to TE ranged between 85.31 *per cent* and 94.51 *per cent* during the same period and it was 94.51 *per cent* in 2020-21 which was higher than the previous year. During 2021-22, the percentage of RE to TE was 91.89 *per cent* which was, however, lower than the previous year. RE as a percentage of RR was ranged between 91.55 *per cent* and 121.59 *per cent* during the last five year period and it was 91.55 *per cent* during 2021-22.

The buoyancy ratio of RE with GSDP during the five year period ranged between 0.64 *per cent* and 15.12 *per cent* and it was 0.64 *per cent* during 2021-22 while the buoyancy ratio of RE to RR ranged between (-) 1.46 *per cent* and 3.87 *per cent* and it was 0.38 *per cent* during 2021-22 resulting in revenue surplus for the State during 2021-22.

During 2021-22, the RE has been distributed in different Sectors as shown in **Chart 2.8**.

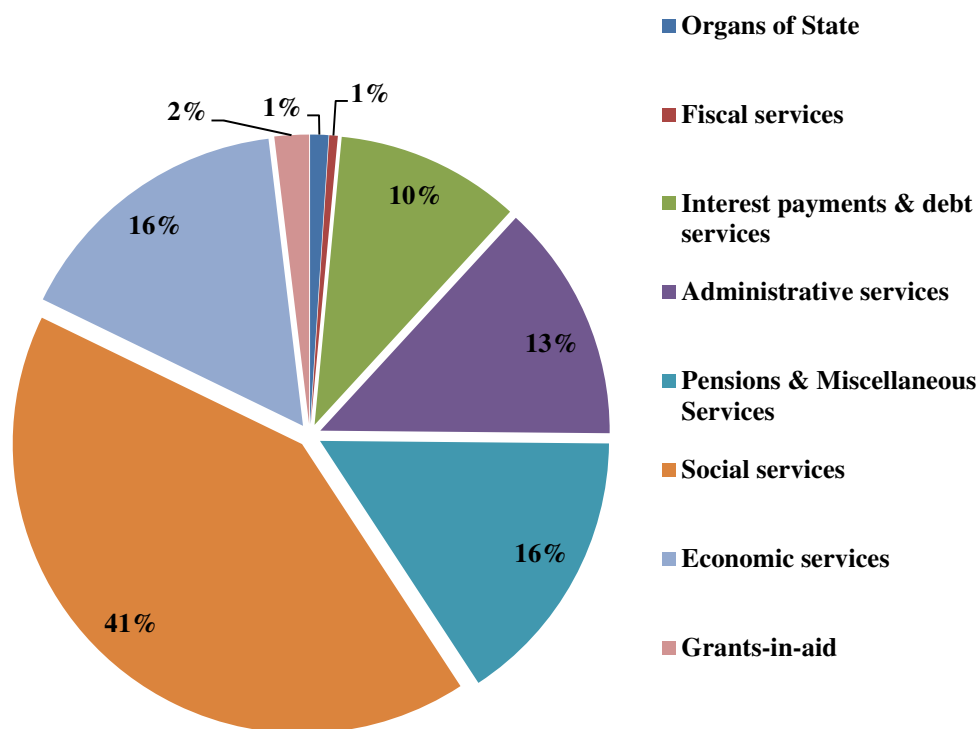
Table 2.14: Revenue Expenditure – Basic Parameters

(₹ in crore)

Parameters	2017-18	2018-19	2019-20	2020-21	2021-22
Total Expenditure (TE)	12,141.28	13,371.19	14,263.88	15,202.79	17,548.27
Revenue Expenditure (RE)	10,357.22	11,889.20	13,376.91	14,367.82	16,125.24
Rate of Growth of RE (<i>per cent</i>)	16.96	14.79	12.51	7.41	12.23
Revenue Expenditure as percentage of TE	85.31	88.92	93.78	94.51	91.89
RE/GSDP (<i>per cent</i>)	23.69	23.86	24.70	26.40	24.89
RE as percentage of RR	102.87	98.82	121.59	108.09	91.55
<i>Buoyancy of Revenue Expenditure with</i>					
GSDP (ratio)	1.58	1.06	1.44	15.12	0.64
Revenue Receipts (ratio)	3.87	0.76	(-)1.46	0.35	0.38

Source: Finance Accounts of respective years

Chart 2.8: Distribution of different services of Revenue Expenditure during 2021-22 (in per cent)



2.4.2.1 Major changes in Revenue Expenditure

Significant variations under various Heads of Account with regard to Revenue Expenditure of the State during the current year *viz-à-viz* the previous year are shown in **Table 2.15**.

Table 2.15: Head-wise variation in Revenue Expenditure during 2021-22 compared to 2020-21

(₹ in crore)

Major changes in Revenue Expenditure			
Major Heads of Account	2020-21	2021-22	Increase(+)/ Decrease (-)
Increase			
General Sector			
2055-Police	1,383.82	1,452.05	68.23
2071-Pensions and other Retirement Benefits	2,321.61	2,516.49	194.88
2049-Interest Payments	1,284.81	1,398.16	113.35
Social Sector			
2216-Housing	224.49	1,149.06	924.57
Economic Sector			
2406-Forestry and Wild Life	154.18	204.29	50.11
2515-Other Rural Development Programmes	581.73	675.10	93.37

Major changes in Revenue Expenditure			
Major Heads of Account	2020-21	2021-22	Increase(+)/ Decrease (-)
2501-Special Programmes for Rural Development	207.07	221.97	14.90
2851-Village Industries	73.77	86.39	12.62
Decrease			
Social Sector			
2202-General Education	2,313.82	2,243.01	-70.81
2217-Urban Development	628.21	345.39	-282.82
2236-Nutrition	87.44	61.51	-25.93
2245-Relief on account of Natural Calamities	86.98	65.15	-21.83
Economic Sector			
2401- Crop Husbandry	368.02	353.98	-14.04

Source: Finance Accounts

Reasons for major changes in Revenue Expenditure under General, Social and Economic Sectors during 2021-22 over the previous year revealed the following:

- There was an increase in expenditure of ₹ 68.23 crore under Police. This increase was mainly due to increase in expenditure under minor head '104-Special Police by ₹ 1.32 crore, '108-State Headquarters Police' by ₹ 33.97 crore and '109-District Police' by ₹ 28.09 crore during the year.
- The expenditure on Pensions and other Retirement Benefits increased by ₹ 194.88 crore mainly due to more expenditure for Superannuation and Retirement Allowances by ₹ 90.66 crore, and Family Pensions by ₹ 101.75 crore.
- There was an increase in payment of interest by ₹ 113.35 crore mainly due to increase in payment of interest on Internal Debt by ₹ 81.12 crore, ₹ 13.74 crore on Small Savings Provident Funds etc, and interest on General and other Reserve Funds by ₹ 15.49 crore.
- The expenditure on Housing increased by ₹ 924.57 crore during 2021-22 over the previous year mainly due to increase in expenditure towards implementation of Pradhan Mantri Awaas Yojana in Rural Areas (₹ 232.15 crore) and Special component Plan for Scheduled Castes (₹ 171.59 crore).
- There was an increase of ₹ 50.11 crore under Forestry and Wild Life due to more expenditure in Forestry by ₹ 48.23 crore and ₹ 1.86 crore in Environmental Forestry and Wild Life.
- The Revenue expenditure on Other Rural Development Programme increased by ₹ 93.37 crore mainly due to increase in expenditure on development under Tribal Area Sub-plan (₹ 49.28 crore) and Panchayati Raj (₹ 23.36 crore).

- Revenue expenditure on General Education decreased by ₹ 70.81 crore mainly due to decrease in expenditure on Elementary Education by ₹ 26.05 crore, Secondary Education by ₹ 40.11 crore and decrease in expenditure by ₹ 6.61 crore on University and Higher Education.
- Revenue expenditure on Urban Development decreased by ₹ 282.82 crore mainly due to decrease in expenditure by ₹ 223.06 crore (56.76 per cent) under Integrated Development of Small and Medium Towns in construction and ₹ 5.92 crore (100 per cent) under Other Urban Development Scheme for Special Component Plan for SC & Tribal Area Sub-plan.
- Revenue expenditure under Economic Sector decrease in Crop Husbandry by ₹ 14.04 crore mainly due to decrease in expenditure under Horticulture and Vegetable crops and Special Component Plan for SC & Tribal Area Sub-plan.

During 2021-22, ₹ 217.40 crore was incurred from the Revenue account in various heads (2053, 2055, 2056, 2210, 2211, 2235 and 3456) on relief measures relating to COVID-19 pandemic situation in the State during the year.

Trend in major share of expenditure under Revenue in Social Sector during last five year period are shown in **Table 2.16**.

Table 2.16: Trend in major share of expenditure under Revenue in Social Sector

(₹ in crore)

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
General Education	2,091.26	2,339.77	2,481.60	2,313.82	2,243.01
Health and Public Health	479.11	550.11	616.46	630.93	762.27
Social Security and Welfare	630.45	743.64	844.20	857.52	870.56
Water Supply and Sanitation	168.70	176.31	204.27	203.58	223.11
Urban Development	105.56	114.71	247.32	628.21	345.39

During last five year period from 2017-18 to 2021-22, the expenditure in General Education is the major part of the Revenue expenditure under Social Services followed by expenditure on Social Security and Welfare. During 2021-22, the expenditure on General Education and Social Security and Welfare contributed 46.62 per cent of total expenditure of Social Services (₹ 6,678.97 crore) under Revenue. The trend of Major components of expenditure under Economic Service are given in **Table 2.17**.

Table 2.17: Trend in major share of expenditure under Revenue in Economic Sector

(₹ in crore)

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
Crop Husbandry	330.76	387.10	345.61	368.02	353.98
Animal Husbandry	91.52	94.76	100.86	102.00	122.97
Forestry and Wild life	103.41	117.46	125.39	154.18	204.29

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
Special Programme for Rural Development	106.39	133.13	251.96	207.07	221.97
Other Rural Development Programme	236.04	239.95	429.06	581.73	675.10
Roads and Bridges	112.19	97.01	143.69	314.99	292.99
General Economic Services	118.36	111.60	51.51	73.98	152.00
Industry and Minerals	71.32	61.05	66.44	82.81	95.18

In respect of Economic Sector, the major contributors were Crop Husbandry, Roads and Bridges, Forestry and Wild Life, Other Rural Development Programme, Special Programme for Rural Development etc., during 2021-22.

2.4.2.2 Committed Expenditure

Committed Expenditure (CE) of the State Government on revenue account consists of interest payments; expenditure on salaries and wages and pensions. It has first charge on Government resources. Upward trend on committed expenditure leaves the Government with lesser flexibility for development sector. The Components of Committed Expenditure during 2017-18 to 2021-22 are given in **Table 2.18** and **Chart 2.9**:

Table 2.18: Components of Committed Expenditure during 2017-18 to 2021-22

<i>(₹ in crore)</i>					
Components of Committed Expenditure	2017-18	2018-19	2019-20	2020-21	2021-22
Salaries & Wages	5,008.87	5,445.23	5,663.10	5,285.81	5,472.39
Expenditure on Pensions	1,605.23	2,036.49	2,370.59	2,321.61	2,516.49
Interest payments	886.89	1,018.95	1,124.98	1,284.81	1,398.16
Total	7,500.99	8,500.67	9,158.67	8,892.23	9,387.04
<i>As percentage of Revenue Receipts(RR)</i>					
Salaries & Wages	49.75	45.26	51.48	39.77	31.07
Expenditure on Pensions	15.94	16.93	21.55	17.47	14.29
Interest payments	8.81	8.47	10.22	9.67	7.94
Total	74.50	70.66	83.25	66.90	53.29
<i>As percentage of Revenue Expenditure(RE)</i>					
Salaries & Wages	48.36	45.80	42.34	36.79	33.94
Expenditure on Pensions	15.50	17.13	17.72	16.16	15.61
Interest payments	8.56	8.57	8.41	8.94	8.67
Total	72.42	71.50	68.47	61.89	58.22

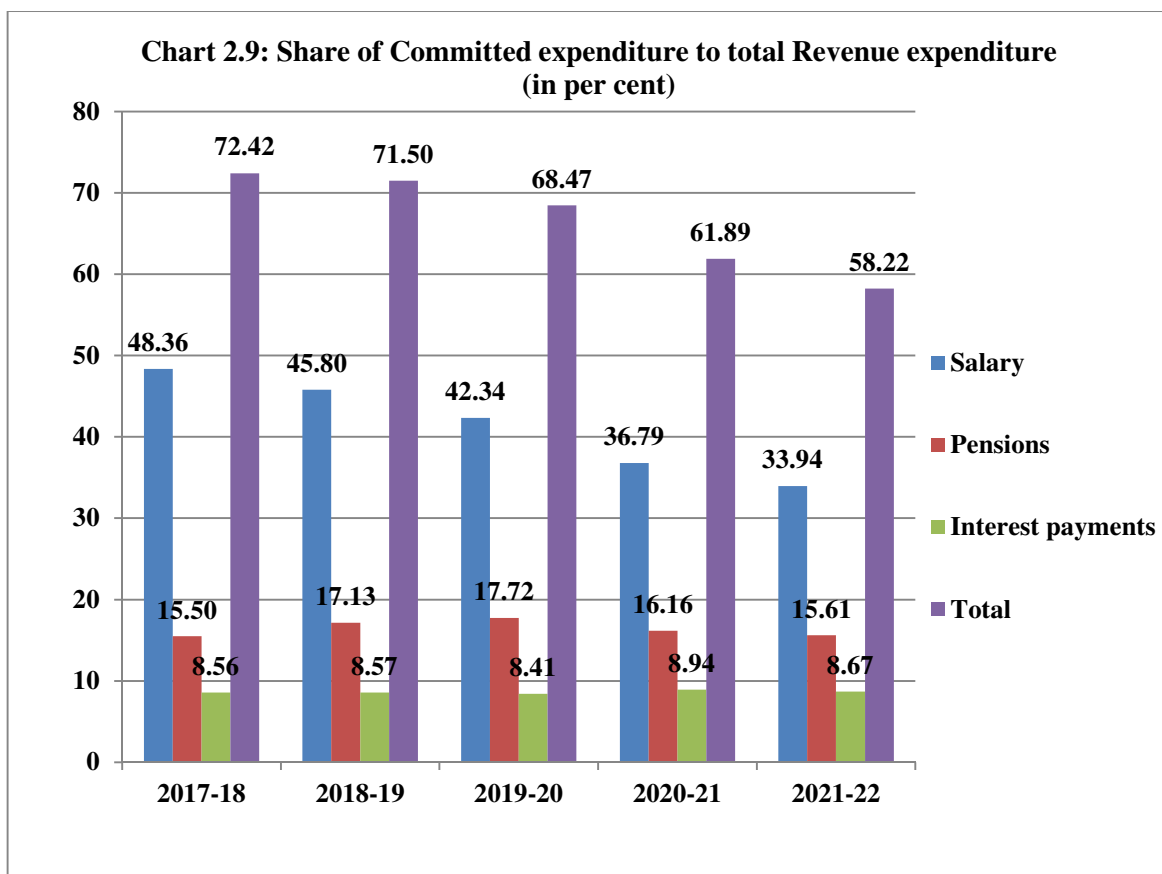


Table 2.18 shows that during 2021-22, the Committed expenditure increased by 5.56 *per cent* as compared to previous year mainly due to increase in expenditure on pension payments by 8.39 *per cent* and interest payments by 8.82 *per cent* during the year. However, the ratio of committed expenditure to total revenue expenditure, continued its downtrend from 2017-18, which was 72.42 *per cent* in 2017-18 and is 58.22 *per cent* in 2021-22.

During 2021-22, total expenditure on payment of Salary and wages was ₹ 5,472.39 crore of which ₹ 44.18 crore was paid as wages during the year. A substantial amount of salary expenditure was incurred in Home (Police) Department (₹ 1,384.96 crore) and Elementary Education Department (₹ 577.18 crore) during the year 2021-22. **Chart 2.9** shows the component-wise share of committed expenditure to total Revenue expenditure (RE) during last five year period from 2017-18 to 2021-22. It was shown that 33.94 *per cent* of RE was incurred on salary and wages during 2021-22. However, it was 36.79 *per cent* during 2020-21. Pension payment was 15.61 *per cent* during 2021-22 while it was 16.16 *per cent* of RE during 2020-21. As on 31 March 2022, there were 80,840 pensioners in the State including MLA pensioners.

2.4.2.3 Undischarged liabilities in National Pension System

The State Government introduced the 'National Pension System' (NPS) applicable to all new entrants joining the State Government Service, on or after 1st July 2018. Under this system, employees contribute 10 *per cent* basic pay and dearness allowance, which is matched by the State Government and both employee's and employer's contribution are

initially transferred to the Public Account (Major Head ‘8342-117-Defined Contributory Pension Scheme’). The State Government has the responsibility to deposit both employee’s and employer’s share with the designated authority i.e., National Securities Depository Limited (NSDL)/trustee bank for further investment as per the guidelines of NPS.

As on 01 April 2021, there was un-transferred Fund of ₹ 0.28 crore in Defined Contributory Pension Scheme under the Fund. During 2021-22, the State Government deposited ₹ 19.56 crore (employees’ contributions: ₹ 9.49 crore and Government’s contribution: ₹ 10.07 crore) into the Fund created under MH 8342-117 and transferred an amount of ₹ 19.26 crore to NSDL leaving a balance of ₹ 0.58 crore in the Fund at the end of 31 March 2022. Non-transferring of contribution may accumulate the interest liabilities of ₹ 0.04 crore¹⁴ of the State Government.

2.4.2.4 Subsidies

Subsidies provided by the State Government include both implicit and explicit subsidies which were utilised to bridge the gap between income and expenditure to certain selected Department/Corporations/Government Companies.

During 2021-22, the State Government provided subsidies amounting to ₹ 132.27 crore through various departments which were 0.75 per cent of RR and 0.82 per cent of RE of the State during the year. The quantum of subsidy, however, decreased by ₹ 13.56 crore (9.30 per cent) during 2021-22 as compared to the previous year.

It was seen that major part of subsidy were provided by the State Government through Power Department (TSECL) (₹ 47.00 crore), Food Civil Supplies and Consumers Affairs (₹ 39.96 crore), Animal Resource Development (₹ 17.17 crore), Agriculture (₹ 16.35 crore) and Industries (₹ 10.59 crore) Departments, respectively during 2021-22.

As per 3rd quarterly Review Report of the State Finance Minister for the year 2021-22, it was stated that the State Government provides the consumer subsidy to TSECL and subsidy on food items through Public Distribution System under National Food Security Mission (NFSM). Additional subsidy was also provided by the State on milling loss to FCI for procurement of paddy from the farmers through the Food, Civil Supplies and Consumer Affairs Department. Subsidy was provided to the Agriculture Department (₹ 16.35 crore) during the year mainly for Pradhan Mantri Fasal Bima Yojana (₹ 5.45 crore) and Agriculture development (₹ 5.99 crore) during the year 2021-22.

Table 2.19: Expenditure on subsidies during 2017-22

Particulars	(₹ in crore)				
	2017-18	2018-19	2019-20	2020-21	2021-22
Subsidies	116.57	133.19	56.62	145.83	132.27
Subsidies as a percentage of Revenue Receipts	1.16	1.11	0.51	1.10	0.75
Subsidies as a percentage of Revenue Expenditure	1.13	1.12	0.42	1.01	0.82

¹⁴ Calculated on ₹ 0.58 crore at the interest rate of 7.10 per cent as notified by the Government payable to the General Provident Fund.

According to the Memorandum of Understanding signed between the Government of India and Government of Tripura, for procurement and distribution of rice under NFSA in the State, on behalf of Government of India by the latter under the decentralised procurement scheme for procurement of food grains and pending submission of its final and audited accounts of the relevant years by the agencies of the State Government, the Government of India has agreed to release provisional subsidy to the State Government allowing 100 *per cent* of fixed cost and 95 *per cent* of variable costs of economic cost. Five *per cent* of variable costs will be released after finalisation of the economic cost on the basis of Audited accounts.

As per information furnished by the State Government (August 2022), it was noticed that the Government had started procurement of Paddy from the farmers of the State since December 2018 and submitted claims for provisional subsidy to the Government of India under Central Sector Scheme 'Food subsidy for Decentralised procurement of Foodgrains under NFSA' and received provisional Subsidy upto the financial year 2021-22. But the accounts of Food Subsidy on paddy procurement in the State had not been audited by the CA.

Scrutiny of the sanction memos issued from GoI, revealed that the State Government had received provisional food subsidy of ₹ 53.24 crore during 2021-22. Further, as per PFMS portal of the Controller General of Accounts, it was noticed that during 2021-22, the GoI released funds to the Food, Civil Supplies and Consumers Affairs Department directly for Sugar subsidy payable under PDS (₹ 10.41 crore), Food subsidy for Decentralised Procurement of Food grains under NFSA (₹ 15.58 crore) and Assistance to State Agencies for Intra-State movement of food grains and FPS dealers margin under NFSA (₹ 64.53 crore). But, accounts of the Agency on food subsidy has not been finalised and audited as on August 2022. As a result, the State Government had failed to avail additional five *per cent* of variable costs during the year.

However, Government stated (16 August 2022) that initiative has been taken to get audited the accounts of food subsidy on paddy procurement very soon and report of the same would be submitted to the Principal Accountant General (Audit), Tripura accordingly.

2.4.2.5 Financial assistance by the State Government to Local Bodies and Other Institutions

Financial assistance is provided by the State Government to Local bodies and other institutions by way of grants and loans.

The trend of the financial assistance provided by the State Government during the period of last five years from 2017-18 to 2021-22 is shown in **Table 2.20**.

Table 2.20: Financial Assistance to Local Bodies and others during 2017-18 to 2021-22*(₹ in crore)*

Financial Assistance to Institutions	2017-18	2018-19	2019-20	2020-21	2021-22
(A) Local Bodies					
Municipal Corporations and Municipalities	305.75	312.21	263.89	533.70	391.74
Panchayati Raj Institutions	115.27	116.08	145.63	554.26	248.24
Total (A)	421.02	428.29	409.52	1,087.96	639.98
(B) Others					
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	0.00	0.00	0.00	0.00	0.00
Development Authorities	0.00	0.00	0.00	0.00	0.00
Hospitals and Other Charitable Institutions	0.00	0.00	0.00	0.00	0.00
Other Institutions	1823.21	1973.10	2229.00	1777.53	3751.24
Total (B)	1,823.21	1,973.10	2,229.00	1,777.53	3,751.24
Total (A+B)	2244.23	2401.39	2638.52	2865.49	4,391.22
Revenue Expenditure	10,357.22	11,889.20	13,376.91	14,367.82	16,125.24
Assistance as percentage of Revenue Expenditure	21.67	20.20	19.72	19.94	26.55

Source: Finance Accounts

Table 2.20 shows that during 2021-22, the Government provided Financial Assistance as grants-in-aid to the Local Bodies and other Autonomous Bodies of ₹ 4,391.22 crore which substantially increased by ₹ 1,525.73 crore (53.24 *per cent*) from ₹ 2,865.49 crore in 2020-21. While the quantum of grants to the Local Bodies decreased by ₹ 447.98 crore (41.18 *per cent*), there was an increase of grants to Other Autonomous Bodies by ₹ 1,973.71 crore (111.04 *per cent*) during 2021-22 as compared to previous year. It was noticed that out of the total financial assistance of ₹ 3,751.24 crore to others, the Government had given grants of ₹ 494.99 crore for creation of Capital assets from the Capital Account instead of Revenue Account in violation of Accounting Standard which resulted in overstatement of Capital Expenditure and Revenue surplus to that extent respectively.

Constitution of State Finance Commission (SFC)

The State Government enacted the Tripura Panchayats Act, 1993 which came into effect from 16 November 1993 and the Tripura Municipal Act, 1994 which came into force in the State.

As per Article 243-I of the Constitution of India it is mandatory for the State to constitute State Finance Commission within one year of enactment the Act in respect of the Local

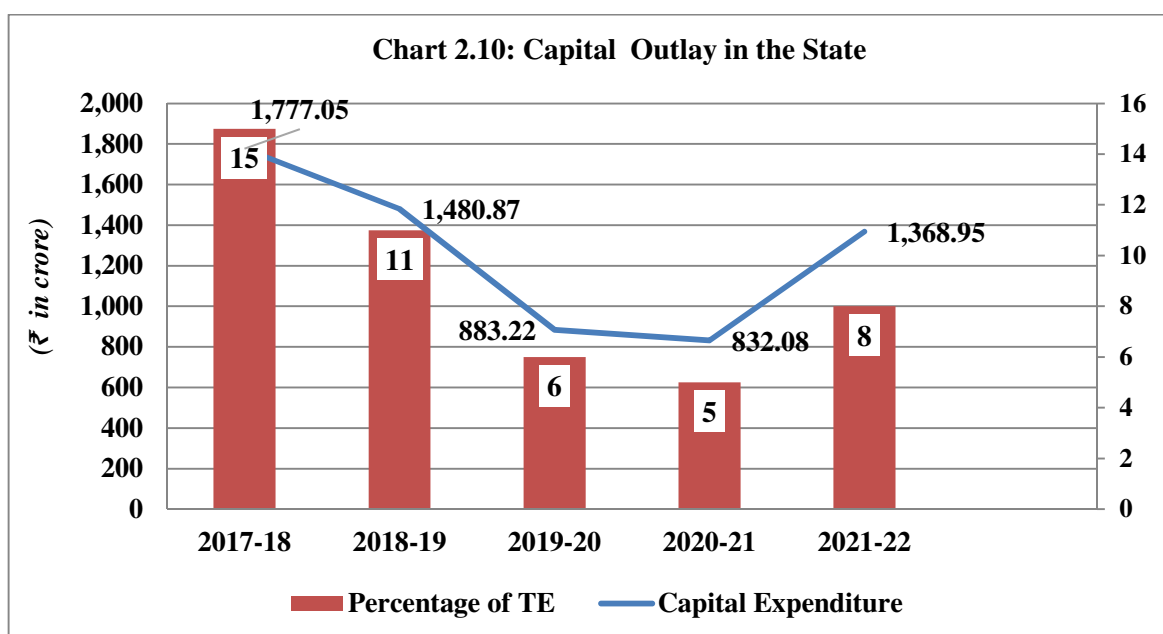
Bodies (PRIs &ULBs) and thereafter on expiry of every five years. The mandate of the State Finance Commission (SFC) is to review the financial position of the Local Bodies and to make recommendations to the Governor for devolution of funds to the Local Bodies and to suggest measures needed to improve the financial position of the local bodies.

As per provision under Section 214 of the Tripura Panchayats Act, 1993, the State Government constituted the First SFC on 19 November 1998, after a delay of 1633 days from the due date (31-5-1994) for constitution. The Commission submitted its Report on 17 January 1999 for five years period (1998-99 to 2002-03), which was accepted by the State Government on 27 November 2000. But some of the recommendations of the First SFC had not been implemented by the State Government. The Second, Third and Fourth SFC were also constituted and submitted their reports to the State Government but were not accepted/ implemented by the Government. However, the Second SFC on Urban Local Bodies did not submit any Report. The Fifth SFC for the period 2021-22 to 2025-26 was constituted on 4 June 2020 with delay of 796 days and submitted its Report with recommendations on 8 February 2021. The Report is still under consideration of the State Government (October 2022). However, the State Government has been providing funds to the Local Bodies as per recommendations of the Central Finance Commission.

Delay in constitution of SFCs should be avoided and the recommendations accepted should be fully implemented.

2.4.3 Capital Expenditure

Capital Expenditure (capex) is primarily expenditure on creation of fixed infrastructure assets such as roads, buildings, etc. Capex in both Centre and State is being met from budgetary support and extra budgetary resources/off budget. Of late, the infrastructure requirements have increased manifold and Special Purpose Vehicles have been set up to carry out bulk of capex. The trend of Capital Outlay during last five years is shown in Chart 2.10.



2.4.3.1 Major changes in Capital Expenditure (Capital Outlay)

During 2021-22, Capital Outlay was ₹ 1,368.95 crore (7.80 per cent of TE) which increased by ₹ 536.87 crore (64.52 per cent) as compared to the previous year mainly due to increase in expenditure under Urban Development, Minor Irrigation, Power projects, Tourism, Roads and Bridges, Publicity, Public Health, Education, etc., during the year. There was decrease in expenditure in respect of MH 4851-Village and Small Industries (95 per cent), 5055- Road Transport (75 per cent), 4401- Crop Husbandry (68 per cent) and 4215-Water Supply (18 per cent) respectively during the year as compared to 2020-21. Major changes in capital expenditure in some major heads are shown in **Table 2.21**.

Table 2.21: Capital Outlay during 2021-22 compared to 2020-21

Major Heads of Accounts	(₹ in crore)		
	2020-21	2021-22	Percentage of Decrease (-)/ Increase (+)
4059-Capital Outlay on Public Works	72.85	213.28	192.77
4202-Capital Outlay on Education, Sports, Art and Culture	18.99	45.53	139.76
4210-Medical and Public Health	25.07	83.79	234.22
4215-Water Supply and Sanitation	292.74	239.76	(-)18.10
4217-Urban Development	0.00	76.56	-
4401-Capital Outlay on Crop Husbandry	24.49	7.76	(-)68.31
4405-Capital Outlay on Fisheries	6.09	8.65	42.04
4702-Capital Outlay on Minor Irrigation	31.87	59.47	86.60
4711-Flood Control Projects	0.00	2.62	-
4801-Power Projects	0.00	58.83	-
4851-Capital Outlay on Village and Small Industries	6.63	0.30	(-)95.48
5054-Roads and Bridges	211.73	372.22	75.80
5055-Capital Outlay on Road Transport	9.55	2.37	(-)75.18
5452-Capital outlay on Tourism	6.68	22.55	237.57

Scrutiny of the Budget documents revealed that there was no provision in Capital Section under object head '57-Grants for Creation of Capital Assets' in the Original Budget of the State for the year 2021-22. But the State Government made provision in this object head under various Major Heads in capital section under 15 Demands/Grants of ₹ 724.96 crore in the Revised budget for the year 2021-22 against which only ₹ 494.99 crore was incurred as Special assistance for creation of capital assets during the year.

As per the Accounts of the State Government for the year 2021-22, it was seen that the State Government had given grants-in-aid of ₹ 494.99 crore to other Autonomous Bodies in cash for creation of Capital Assets during the year 2021-22 and this was booked as Capital account under various Central Schemes like, MGNREGA, Pradhan Mantri Awas Yojana, Vigyan Gram Yojana, PMKSY, PMMSY, etc., instead of Revenue Expenditure in violation of Accounting Standard (IGAS-2), resulting in overstatement of Capital Expenditure and also overstatement of Revenue surplus to that extent during 2021-22.

The State Government stated that the assets which were de-facto owned by the State Government would come under object Head-57. Further, assets which were created for individual beneficiaries would come under Object Head-31. Necessary instructions were issued (January 2019) to the concerned Urban Local Bodies, Rural Local Bodies, PSUs and other Autonomous Institutions stating that the fund was being provided to different Urban Local Bodies, Rural Local Bodies, PSUs and Autonomous Institutions for creation of assets under various Central and State Schemes for use of General Public. Since the assets are created by utilisation of fund given either by Central or State Government, such assets shall not be alienated without the approval of the State Government who is de-facto owner of such assets. This instruction was also valid even for the assets which have already been created under the Government schemes by different ULBs, RLBs, PSUs and Autonomous Institutions, etc.

The Government response cannot be accepted as the fund of ₹ 494.99 crore was given as financial assistance to the other Autonomous Bodies for creation of Capital Assets and booked under Capital Account during the year 2021-22. Even the details of the total value of grants-in-aid in kind released during the year and value of grants-in-aid in kind being Capital Assets in Nature has not been furnished by the State Government.

The State Government should classify the expenditure according to the Accounting Standard.

2.4.3.2 Quality of capital expenditure

If the State Government keeps on making investments in loss making government companies, whose net worth is completely eroded, there are no chances of return on investment. This section presents an analysis of investments and other capital expenditure undertaken by the Government during the current year.

2.4.3.2 (i) Quality of investments in the companies, corporations and other bodies

Capital expenditure in the companies, corporations, and other bodies, which are loss making or where net worth is completely eroded is not sustainable.

Investments made and loan given to companies, corporations (e.g. SC & ST Financial Corporations), and cooperatives, which are loss making and those where net worth is completely eroded, affect quality of capital expenditure. Return on investment in share capital invested in State Public Sector Enterprises (SPSEs) and history of repayment of loans given to various bodies are important determinants of quality of capital expenditure.

The State Government made investments in various Government Companies, Corporations and Co-operative Societies every year. The expenditure is debited on Capital Account with an aim to support strengthening of their functioning and to get some returns from them as dividend.

As on 31 March 2022, there were 14 working Government Companies, one Non-working Government Company, One statutory Corporation, one Bank, four joint stock companies/corporation and 25 Co-operative Societies. The State Government made investment of

₹ 1,766.54 crore¹⁵ in these companies/corporations and Co-operative Societies as on 31 March 2022. Maximum amount was invested to the Tripura State Electricity Corporation Limited of ₹ 553.45 crore followed by ₹ 408.24 crore to the Tripura Jute Mills Limited and ₹ 158.54 crore in Tripura Handloom & Handicrafts Development Corporation Limited up to the end of March 2022.

As on 31 March 2021, the amount of investment was ₹ 1,714.19 crore, which increased by ₹ 52.35 crore with the fresh investment in seven Government Companies (₹ 47.26 crore) and eight Co-operative Societies (₹ 5.09 crore) during 2021-22. During 2021-22, the State Government received ₹ 1.62 crore as dividend from only two Joint stock companies¹⁶.

Out of the investment of ₹ 47.26 crore in seven working Government Companies, ₹ 18.99 crore was invested in Tripura Jute Mills Limited followed by ₹ 14.92 crore in Tripura Handloom and Handicrafts Development Corporation Limited which are loss making companies in the State. ₹ 4.80 crore was invested in Tripura Small Industries Corporation Limited during the year 2021-22.

Detail of the investments and returns as on 31 March during last five year period from 2017-18 to 2021-22 are shown in **Table 2.22**.

Table 2.22: Investment and Return

(₹ in crore)

Investment/return/ borrowings	cost of	2017-18	2018-19	2019-20	2020-21	2021-22
Investment at the end of the year		1,503.88	1,562.57	1,648.66	1,714.19	1,766.54
Return		14.69	Nil	7.94	6.62	1.62
Return (<i>per cent</i>)		0.95	Nil	0.48	0.38	0.09
Average rate of interest on Government Borrowings (<i>per cent</i>)		7.50	7.16	7.89	7.67	7.50
Difference between interest rate and return (<i>per cent</i>)		6.55	7.16	7.41	7.29	7.41
Difference between interest on Government borrowings and return on investment#		98.45	111.88	124.55	124.85	130.90

*Source: Finance Accounts; Note: # Investment at the end of the year*difference between interest rate and return.*

As per latest finalised accounts, there were seven Companies whose accumulated loss were ranging from (-) ₹ 0.17 crore to (-) ₹ 374.94 crore, of which the net worth were completely eroded in four Companies ranging from (-) ₹ 0.07 crore to (-) ₹ 124.08 crore, as can be seen in **Table 2.23**.

¹⁵ Differs with the information furnished by the State Government and actually booked in the Accounts by ₹ 29.98 crore. This difference is under reconciliation.

¹⁶ North East Transmission Company Ltd.: (₹ 123.42 lakh) and ONGC Tripura Power Company Ltd.: (₹ 39.20 lakh).

Table 2.23: Equity Investments made in companies/corporations, whose net worth completely eroded*(₹ in crore)*

Sl. No.	Name of State PSUs	Latest Accounts finalised	Total paid up capital#	Net profit (+)/ Loss(-) after interest, Tax and dividend	Accumulated Losses	Net Worth	State Government equity as on 31 March 2022*	State Government Loans as on 31 March 2022*
1	2	3	4	5	6	7	8	9
1	Agartala Smart City Limited	2020-21	0.10	(-)0.09	(-)0.17	(-)0.07	0.05	NA
2	Tripura Rehabilitation and Plantation Corporation Ltd.	2018-19	4.58	(-)4.88	(-)10.58	(-) 6.00	60.90	NA
3	Tripura Road Transport Corporation Ltd.	2019-20	163.96	0.52	(-) 288.04	(-)124.08	169.78	NA
4	Tripura Industrial Development Corporation Limited.	2020-21	16.17	(-) 1.31	(-)25.37	(-)9.20	16.91	NA
5	Tripura Small Industries Corporation Ltd.	2018-19	67.62	(-) 7.98	(-)62.48	5.14	80.85	NA
6	Tripura Handloom and Handicraft Development Corporation Limited	2020-21	161.23	(-) 4.46	(-)154.00	7.23	158.84	NA
7	Tripura Jute mills Ltd.	2020-21	379.24	(-) 22.78	(-)374.94	4.30	408.24	NA
8	Tripura State Electricity Corporation Limited	2021-22	665.76	(-) 102.10	434.89	230.87	553.45	106.75

Source: #Latest finalised accounts of SPSEs (3 to 7); * State Finance Accounts, 2021-22.

The State Government should review the performance of the Companies and Corporations in view of the cumulative investments and low returns from them, year after year.

2.4.3.2 (ii) Loans and Advances by the State Government

The State Government had given Loans and Advances to various organisations and Government servants for various purposes. During 2021-22, the Government disbursed ₹ 54.08 crore as Loans and Advances and recovered only ₹ 0.87 crore from the Government Servants (₹ 0.52 crore) and from others (₹ 0.35 crore) during the year. The outstanding loans and advances at the end of 31 March 2022 stood at ₹ 251.38 crore. During 2021-22, the Government received ₹ 0.15 crore as interest on the loans given to the Government Servants particularly House building and Computer Advances.

During 2021-22, the State Government had disbursed Loans and Advances of ₹ 54.08 crore out of which ₹ 50.00 crore was given to the Tripura State Electricity Corporation Limited at an interest rate of 7 per cent per annum with a condition that this loan amount will be adjusted as subsidy or State share during the year 2022-23. Out of the rest of disbursement amount, ₹ 2.80 crore was given as loan to the Tripura State Cooperative Bank Ltd. (PIA).

Scrutiny of the Finance Accounts revealed that out of the total outstanding loans and advances of ₹ 251.38 crore, no recovery of loans (Principal or interest) from 12 Departments involving ₹ 152.98 crore had been effected during past several years while some of loans were more than 10 years old. Even, none of the loanees had confirmed their balances as on 31 March 2022. Maximum amount of loan was lying outstanding with the Power Department (TSECL) (₹ 106.75 crore) followed by the Medical and Public Health Department (₹ 81.00 crore) as on 31 March 2022.

It was also noticed that the State Government had disbursed interest free loans which are recoverable within 15 years and 30 instalments to the Medical and Public Health Department (Society for Tripura Medical College & Dr. BRAM Teaching Hospital, Agartala) since 2012-13 to 2017-18 of ₹ 82.50 crore. The society has paid only ₹ 1.50 crore upto the year 2017-18 and thereafter no amount has been paid (31 March 2022). Similarly, the State had disbursed interest free loans to the Power Department (TSECL) of ₹ 56.75 crore upto 2016-17. No amount has been recovered from the lonee as on 31 March 2022. During 2021-22, the State Government had given ₹ 50.00 crore again to TSECL at the interest of 7 per cent per annum with some conditions. As a result total outstanding loan to the TSECL was ₹ 106.75 crore (31 March 2022).

Further, as per latest finalised Accounts of the TSECL, it was noticed that there were outstanding dues of ₹ 179.76 crore on the purchase of Power during 2021-22 by the TSECL to the Central Power Generation Company (31 March 2022).

The quantum of loans and advances and recovered during last five year period are shown in **Table 2.24**.

Table 2.24: Quantum of loans disbursed and recovered during five years

(₹ in crore)

Quantum of loans disbursed and recovered	2017-18	2018-19	2019-20	2020-21	2021-22
Opening Balance of loans outstanding	187.68	193.00	193.51	196.53	198.17
Amount advanced during the year	7.01	1.12	3.75	2.89	54.08

Quantum of loans disbursed and recovered	2017-18	2018-19	2019-20	2020-21	2021-22
Amount recovered during the year	1.69	0.60	0.73	1.25	0.87
Closing Balance of the loans outstanding	193.00	193.51	196.53	198.17	251.38
Net addition	5.32	0.51	3.02	1.64	53.21
Interest received	1.94	NA	0.06	0.08	0.15
Interest rate on Loans and Advances given by the Government.	10.90	10.90	11.20	11.20	7.00
Rate of Interest paid on the outstanding borrowings of the Government	7.50	7.16	7.89	7.67	7.50
Difference between the rate of interest paid and interest received (<i>per cent</i>)	3.40	3.74	3.31	3.53	0.50

Necessary steps should be taken by the Government to recover the long pending outstanding loans from the entities.

2.4.3.2 (iii) Capital locked in incomplete projects

Trends in capital blocked in incomplete capital works would indicate quality of capital expenditure. Blocking of funds on incomplete projects/ works impinges negatively on the quality of expenditure and deprives the State of the intended benefits for prolonged periods. Further, the funds borrowed for implementation of these projects during the respective years led to extra burden in terms of servicing of debt and interest liabilities.

As per information furnished by the State Government, there were 63 incomplete capital works with estimated cost of ₹ five crore and above on which, expenditure of ₹ 403.30 crore was incurred up to the end of March 2022, against the estimated cost of ₹ 1,100.16 crore. During 2021-22, an expenditure of ₹ 263.65 crore was incurred on these 63 works. Details of incomplete projects are given in **Table 2.25**.

Table 2.25: Incomplete works as on 31 March 2022

(₹ in crore)

Type of works	No of incomplete projects/works	Estimated cost	Expenditure incurred	
			During 2021-22	As on 31 March 2022
Building Works	16	131.52	29.30	98.72
Road Works	32	700.89	192.36	259.46
Bridges Works	3	34.17	6.07	7.19
Water Resources	2	13.78	4.63	4.84
Drinking Water and Sanitation Works	10	219.80	31.29	33.09
Total	63	1,100.16	263.65	403.30

Source: Finance Accounts

Further, there were 232 incomplete capital works with estimated cost less than ₹ five crore on which expenditure of ₹ 123.00 crore was incurred during 2021-22 and remained incomplete as on 31 March 2022.

It was seen that out of 63 capital works costing ₹ five crore and above remained incomplete as on 31 March 2022, the target date of completion of 21 works had already been expired though the expenditure of ₹ 164.12 crore was incurred on these 21 works against the total estimated cost of ₹ 373.10 crore.

The break-up of the incomplete capital works for which the target date of completion was already expired as on 31 March 2022, are shown in **Table 2.26**:

Table 2.26: Capital works expired their date of completion as on 31 March 2022

(₹ in crore)

Type of works	No of incomplete projects/works	Estimated cost	Expenditure incurred	
			During 2021-22	As on 31-03-2022
Building Works	11	100.37	22.04	79.15
Road Works	5	213.54	31.90	58.67
Bridges Works	1	6.69	2.32	2.32
Water Resources	1	8.65	3.15	3.25
Drinking Water and Sanitation Works	3	43.85	19.03	20.73
Total	21	373.10	68.44	164.12

It was noticed that out of 11 building capital works mentioned in **Table 2.26**, the construction of one building was started in the year 2013 with the target date of completion 6 August 2015 but remained incomplete as on 31 March 2022 even after incurring ₹ 25.82 crore against the estimated cost of ₹ 19.49 crore. There was neither any revised estimates nor any date of extension for completion of the construction works. Thus, the work had both cost and time overrun.

Further, a work namely “Rain water storage project/M.I scheme at Avanga Cherra under Bagafa Block, South Tripura” started on 11 May 2015 under Water Resources remained incomplete even after incurring an expenditure of ₹ 3.25 crore against the estimated cost of ₹ 8.65 crore as on 31 March 2022. The target date of completion of the project was fixed as October 2016. About 65 *per cent* work of the project was completed as on 31 March 2022 though the target date of completion had expired six year back. There was no information about the extension of time for completion the project and hence the work is still remained incomplete. Thus, the beneficiaries are deprived of the intended benefits from this project.

The capital works which were started from the year 2013 to 2018, under the Public Works Department, remained incomplete as on 31 March 2022 are shown in **Table 2.27**.

Table 2.27: Incomplete works commenced between the years 2013 to 2018*(₹ in crore)*

Sl. No.	Name of the incomplete works	Original Estimated cost	Date and year of commencement	Expenditure incurred	
				During 2021-22	As on 31-03-2022
Building works					
1.	Construction of “Vigyan Gram” (Regional Science City), at Agartala	19.49	06-08-2013	3.57	25.82
2.	1000 seated capacity town hall at Kumarghat, Unakoti District	5.28	29-09-2016	0.53	0.73
3.	Construction of Bus Terminal Building at Nagerjala, Agartala	6.91	17-03-2017	0.10	2.19
4.	Construction of 100 bedded sub-Division Hospital at Sabroom, South District	12.09	30-05-2017	3.46	13.53
5.	Construction of 1000 seated capacity Auditorium at Gandacherra Sub-Division	7.55	04-11-2016	1.50	5.34
6.	Construction of 48 nos quarters at North District Hospital, Kailashahar	7.76	21-03-2018	0.00	4.37
7.	Upgradation of CHC to 50 Bedded Sub-Divisional Hospital Building including kitchen etc, at Karbook, Gomati District	7.72	27-01-2018	4.88	4.88
Road works					
8.	Improvement of road from Central Road to Maharajganj Bazar, Agartala	118.42	24-12-2018	2.00	11.12
Water Resources					
9.	Project for Rain water storage at Avangacherra under Bakafa Block, South Tripura	8.65	11-05-2015	3.15	3.25

Source: Finance Accounts

The respective divisions of the Public Works Department are requested to furnish the information of reasons, if any, for delay in completion of the works. Replies had not been received (October 2022).

2.4.3.2 (iv) Special Assistance for Capital works and utilizations of funds

Government of India (GoI) released funds to the State Government as Special Assistance for undertaking Capital Investments/works. During 2018-19, ₹ 1,500 crore was released by the GoI as ‘One Time Special Assistance-Capital’ for this purpose. Further, during

2019-20, the State had received ₹ 658.70 crore as Special Assistance for Capital works out of which ₹ 358.70 crore was received for completion of 81 ongoing projects in the State. However, during 2020-21 and 2021-22, no such fund were received by the State Government for undertaking the capital works in the State. But, records revealed that there were 63 capital works with estimated cost of ₹ five crore and above which remained incomplete even after incurring ₹ 403.30 crore as on 31 March 2022. Out of 63 works, some of the works commenced from 2013-14 onwards (**Table 2.26**) but remained incomplete as on 31 March 2022. Moreover, there were 232 works costing less than ₹ five crore that remained incomplete as on 31 March 2022 though the State Government had received substantial fund from GoI during 2018-19 and 2019-20 respectively for completion of the ongoing capital works/projects. Even, it was noticed that the Capital outlay (expenditure) during the period from 2018-19 to 2020-21 was not sufficient and it was ₹ 1,480.87 crore in 2018-19 and ₹ 833.22 crore in 2019-20 respectively, as appeared in the Accounts of the State Government for the years.

The State Government was requested (October 2021) to furnish detailed information on utilisation of the Special Assistance received as above from the GoI. In reply the State Government stated (December 2021) that during 2018-19, the Government had implemented the 7th CPC recommendations for the State Government employees from October 2018. In addition there were committed liabilities of the State Government for repayment of loan and interest payments for the projects already taken up earlier. Therefore, the Capital Works during the year 2018-19 were undertaken by loans and Advances from the Tripura Infrastructure and Investment Fund Board (TIIB) and the HUDCO. As such, it was extremely difficult to meet such committed liabilities without support of the Central Government and hence the GOI sanctioned the fund as Special Assistance to the State.

The reply of the State Government is not acceptable as the GoI had released the Special Assistance for 'Undertaken Investment in Capital Works with some conditions and not for the purpose of meeting committed liabilities of the State Government. Moreover, the State Government had borrowed substantial amount from various entities during 2018-19 and 2019-20 respectively and repaid only ₹ 466.21 crore (2018-19) and ₹ 856.80 crore (2019-20) during the years, as appeared in the Accounts of the State for that years. Hence, there was sufficient amount of borrowed fund for use in the Capital expenditure. Due to non-receipt of the specific information on utilisation of the aforementioned fund, it could not be ascertained whether the fund was utilised by the Government for the intended purpose that was released by GoI during the period as mentioned above.

2.4.4 Expenditure priorities

Enhancing human development levels require the States to step up their expenditure on key social services like education, health, *etc.* Low fiscal priority (ratio of expenditure under a category to aggregate expenditure) is attached to a particular sector, if the allocation is below the respective State's or national average. The higher the ratio of these components to total expenditure, the better is the quality of expenditure.

Table 2.28: Expenditure priority of the State with regards to Health, Education and Capital expenditure*(In per cent)*

Particulars	TE/GSDP	DE/TE	CE/TE	Education/TE	Health/ TE
NE and Himalayan States Average (2020-21)	27.71	63.88	15.81	16.88	7.03
Tripura State (2020-21)	25.82	59.00	5.47	15.24	5.92
NE and Himalayan States ¹⁷ Average (2021-22)	27.56	62.56	17.46	15.95	7.25
Tripura State (2021-22)	27.09	59.48	7.80	13.06	6.68

Source: Information furnished from respective offices of NE and Himalayan States.

It can be seen from **Table 2.28** that:

- During the year 2021-22, the percentage of total expenditure to GSDP, and ratio of all the expenditure of key social services *like* Education and Health and Development expenditure of the State were lower than the average expenditure of 13 NE&H States during the year.
- The ratio of Capital expenditure to total expenditure of the State was much below the average ratio of 13 NE&H States during 2021-22.
- The ratio of expenditure of all the key components of fiscal priorities of the State during 2021-22 were, however, higher than that of the ratio of 2020-21.
- The percentage of Development expenditure to total expenditure of the State was however, higher than the average of ratio of Manipur and Nagaland States of NER.

2.5 Public Account

Receipts and Disbursements in respect of certain transactions such as Small Savings, Provident Funds, Reserve Funds, Deposits, Suspense, Remittances, *etc.*, which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature. The Government acts as a banker in respect of these. The balance after disbursements during the year is the fund available with the Government for use for various purposes.

2.5.1 Net Public Account Balances

The component-wise net balances in Public Account of the State during last five year period 2017-18 to 2021-22 is shown in **Table 2.29**. The analysis of the Net balances of various components in the Public Account is given in the respective paragraphs.

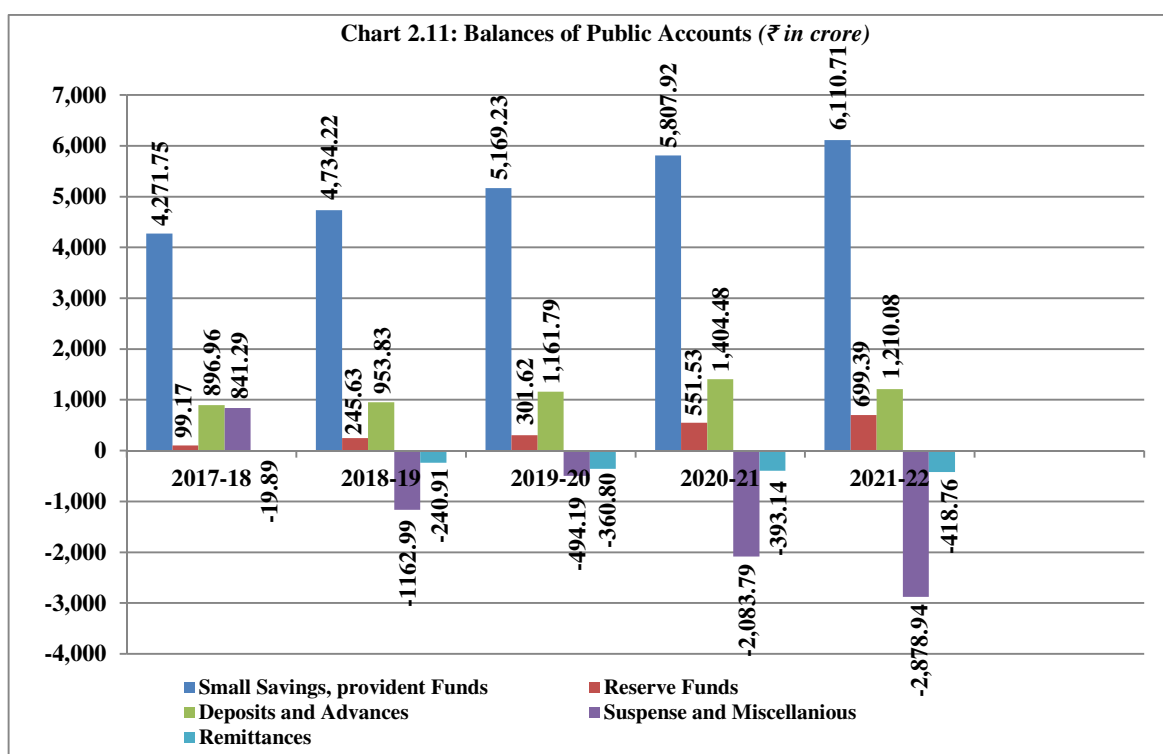
¹⁷ Average of 13 NE&H States.

Table 2.29: Component-wise net balances in Public Account as of 31 March of the year 2017-18 to 2021-22

(₹ in crore)

Sector	Sub Sector	2017-18	2018-19	2019-20	2020-21	2021-22
I. Small Savings, Provident Funds, etc.	Small Savings, Provident Funds, etc.	4,271.75	4,734.22	5,169.23	5,807.92	6,110.71
J. Reserve Funds	(a) Reserve Funds bearing Interest	93.79	241.13	292.65	443.96	526.13
	(b) Reserve Funds not bearing Interest	5.38	4.50	8.97	107.57	173.26
K. Deposits and Advances	(a) Deposits bearing Interest	0.02	0.01	0.52	0.29	0.58
	(b) Deposits not bearing Interest	897.51	955.86	1,162.14	1,404.19	1,211.83
	(c) Advances	(-) 0.57	(-) 2.04	(-) 0.87	(-) 0.07	(-)2.33
L. Suspense and Miscellaneous	(b) Suspense	(-) 163.87	(-) 478.60	(-) 111.81	(-) 113.84	(-)93.63
	(c) Other Accounts	(-) 677.42	(-) 684.39	(-) 382.38	(-) 1,969.95	(-)2,785.31
	(d) Accounts with Governments of Foreign Countries	0.00	0.00	0.00	0.00	0.00
	(e) Miscellaneous	0.00	0.00	0.00	0.00	0.00
	(a) Money Orders, and other Remittances	(-) 19.51	(-) 241.40	(-) 360.57	(-) 393.67	(-) 419.09
M. Remittances	(b) Inter-Governmental Adjustment Account	(-) 0.38	0.49	(-) 0.23	0.53	0.33
Total		4,406.70	4,529.78	5,777.65	5,286.93	4,722.48

Note: +ve denotes credit balance and -ve denotes debit balances



2.5.2 Reserve Funds (RF)

Reserve Funds are created for specific and defined purposes under the Public Account of the State Government. The contributions to these funds are made from the Consolidated Fund of the State.

As on 31 March 2022, there were two types of Reserve funds in the State viz. (i) Interest bearing and (ii) Non-interest bearing. The Interest bearing Reserve Funds contains one Major Head (8121) while non-interest bearing Reserve Funds contains three Major Heads (8222, 8225 and 8235) during 2021-22. There was an inactive Reserve Fund under Major Head 8235-General and other Reserve Funds of Government Commercial Department/Undertakings where there was a balance of ₹ 420.51 lakh as on 31 March 2022. Details of transactions during the year in the active Reserve Funds are discussed below.

2.5.2.1 Consolidated Sinking Fund

The State Government set up the sinking fund in line with the recommendation of the XII FC for amortisation of market borrowing as well as other loans and debt obligations. The fund is managed by the Reserve Bank of India. This Fund is operated under Major Head 8222 in the Public Account.

According to guidelines of Reserve Bank of India, the State Governments are required to contribute at least 0.5 *per cent* of the outstanding liabilities as at the end of the previous year. The State is to make efforts to raise the minimum contribution every year. As per the guidelines, the State Government would be required to contribute ₹ 104.89 crore¹⁸ during 2021-22. However, the State Government had contributed ₹ 266.47 crore to the fund during 2021-22 including outstanding contribution of the fund for the years 2018-19, 2019-20 and 2020-21. During 2021-22, the State Government received ₹ 29.83 crore as interest on this Sinking Fund Account and reinvested the same by the RBI during the year. After discharging the service charge of ₹ 0.44 lakh to the RBI, the accumulated of fund was ₹ 684.43 crore at the end of 31 March 2022, against the balance of ₹ 388.13 crore at the end of 31 March 2021. However, this fund was invested through RBI at the end of 31 March 2022.

2.5.2.2 General and Other Reserve Funds

(a) State Disaster Response Fund

Government of India (GoI) replaced the erstwhile Calamity Relief Fund with the State Disaster Response Fund (SDRF) with effect from 1 April 2010. In terms of the guidelines of the Fund, the Centre and States are required to contribute to the Fund in a certain proportion. The contributions are to be transferred to the Public Account to Major Head-8121- General and Other Reserve Funds. Expenditure during the year is incurred by operating Major Head-2245.

The State Governments are required to pay interest to the SDRF at the rate applicable to overdrafts under Overdraft Regulation Guidelines of the RBI. The interest is to be credited

¹⁸ Calculated on the total liabilities of ₹ 20,817.10 crore excluding back to back loan of ₹ 266.00 crore at the end of March 2021*0.5 *per cent*.

on a half yearly basis. The accretions to the SDRF together with the income earned on the investment of SDRF is to be invested in Central Government dated Securities, auctioned Treasury Bills and other interest earning deposits with Scheduled Commercial Banks.

The SDRF is to be used only for meeting the expenditure for providing immediate relief to the victims of a disaster and the provisions for disaster preparedness, restoration, reconstruction and mitigation should not be a part of SDRF. Such expenditure has to be built into the normal budgetary heads/ State Plan Funds, *etc.*

As per guidelines of the Scheme, the GoI and the State Governments are required to contribute to the Fund in the proportion of 90:10. As per the XV FC recommendation, the corpus of SDRF of Tripura for the year 2021-22 was fixed at ₹ 76 crore (Central Share: ₹ 68.00 crore and State Share: ₹ 8.00 crore). During 2021-22, the GoI released ₹ 54.40 crore towards SDRF. In addition, the GoI released ₹ 13.60 crore for State Disaster Mitigation Fund (SDMF) during the year. The State Government transferred ₹ 64.22 crore (Central share: ₹ 54.40 crore; State share ₹ 9.82 crore) including the unutilised fund of ₹ 0.41 lakh deposited by Challan to the SDRF account during the year 2021-22. However, the State Government contributed the left out contribution of ₹ 3.78 crore for the year 2020-21 during 2021-22 along with the share for the year 2021-22. During 2021-22, the State Government had not received any amount from the GoI towards NDRF. Further, the SDRF Fund, which is part of 'Reserve Fund Bearing Interest, had an opening balance of ₹ 68.81 crore as on 1 April 2021. During 2021-22, the State Government incurred an expenditure of ₹ 22.22 crore from SDRF of which ₹ 19.77 crore was incurred directly from the Public Account under Major Head 8121-122-SDRF violating the prescribed SDRF guidelines. After incurring an expenditure of ₹ 22.22 crore during the year, there was a balance of ₹ 110.81 crore as on 31 March 2022. However, no amount was invested out of this Fund during the year in violation of the SDRF guidelines. The State Government did not provide for the interest liability of ₹ 4.13 crore¹⁹ payable on the said Fund. This resulted in understatement of Revenue Expenditure and overstatement of Revenue and Fiscal surplus of the State Government to that extent.

Details of transactions to SDRF are given in **Table 2.30**.

Table 2.30: Details of transactions under SDRF

(₹ in crore)

Major Head of Account	Minor Head of Account	Expenditure during 2021-22
2245-05-State Disaster Response Fund	101-Transfer to State Disaster Response Funds and Deposit Account	64.29 ²⁰
	901- Deduct - Amount met from State Disaster Response Fund	(-) 2.45
	Total -2245	61.84

¹⁹ Calculated at the rate of 6.00 *per cent* per annum as per Repo rate of RBI.

²⁰ This represents transfer to Reserve Fund under Public Account and hence, not an expenditure admissible to be charged to SDRF.

It can be noticed from **Table 2.30** that ₹ 61.84 crore was charged under MH 2245 to MH 8121-SDRF and recouped by the State Government against the total expenditure of ₹ 22.22 crore during the year 2021-22 under the SDRF.

(b) State Compensatory Afforestation Fund (SCAF)

In compliance to the instructions issued by the Ministry of Environment and Forests, GoI, and guidelines of 2009, the State Government established State Compensatory Afforestation Fund under Major Head 8336-Civil Deposit for utilisation of moneys collected for undertaking Compensatory Afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation, protection and other related activities and for matters connected therewith or incidental thereto.

The moneys received by the State Government 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 the State and balance 10 *per cent* to be credited into the National Fund on yearly basis provided that, the credit of 10 *per cent* Centre 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.

As on 31 March 2021, there was a balance of ₹ 375.15 crore in the State Compensatory Afforestation Fund under Public Account which bears the interest of ₹ 12.57 crore²¹. During 2021-22, the State Government received ₹ 48.00 crore from National Compensatory Afforestation Deposit credited the same under Major Head 8336-Civil Deposits. The Government transferred 90 *per cent* of the fund (₹ 47.99 crore) to MH 8121-General and Other Reserve Funds during the year and 10 *per cent* (₹ 1.00 crore) was remitted to the National Fund. During the financial year 2021-22, ₹ 15.49 crore as interest was credited to the fund by the State Government. But the Government had not contributed of interest liability of ₹ 12.57 crore for the year 2021-22. The State Government, however, incurred an expenditure of ₹ 23.32 crore from the fund during 2021-22. As on 31 March 2022, there was a balance of ₹ 415.31 crore in the Fund under MH 8121 which bears an interest rate as per the rate declared by the Central Government on year to year basis.

2.5.2.3 Road Development Fund

In compliance to the provisions contained in Section 4 of Tripura Road Development Cess Act, 2018, the State Government has constituted a special fund called 'Road Development Fund' and created a Major Head 8225-Roads and Bridges Fund under the Public Account.

²¹ Calculated at the rate of 3.35 *per cent* fixed for the year 2021-22 by the Ministry of Forest, Environment and Climate Change, GoI.

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 so collected should be credited under the Revenue Receipts Head 0045-00-112. Thereafter the fund should be transferred to the Public Account under the head as created through Revenue expenditure under MH 3054 or Capital expenditure under MH 5054 for the expenditure on Road Development works as a deduct expenditure.

During 2021-22, the State Government has collected ₹ 273.33 crore as Road Development Cess and transferred the same through Revenue expenditure head 3054 to the fund under Public Account during the year. During 2021-22, the State Government had incurred an expenditure of ₹ 206.50 crore from the Road Development Fund which was transferred through MH 3054 (₹ 153.65 crore) and 5054 (₹ 52.85 crore) respectively during the year. There was a balance of ₹ 167.14 crore in the Roads and Bridges Fund under the Public Account as on 31 March 2022 for future use in Road Development purpose in the State.

Moreover, the State Government had received grants of ₹ 33.76 crore from GoI as Central Road Fund to be utilised under the old on-going CRIF scheme during the year 2021-22. The State Government had transferred an amount of ₹ 17.54 crore through MH 3054 to Deposit head 8449-103 under Public Account leaving a balance of ₹ 16.22 crore in the Consolidated Fund. Non-transferring of Central Road Fund of ₹ 16.22 crore to the Deposit Head, there was overstatement of Revenue surplus as well as Fiscal surplus of the State during the year to that extent.

2.5.2.4 Guarantee Redemption Fund

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 initially contribute a minimum of one *per cent* and thereafter at the rate of minimum 0.5 *per cent* of outstanding guarantees every year to achieve a minimum level of three *per cent* of outstanding guarantees in next five years and gradually increased to a desirable level of five *per cent*.

Guarantee Redemption Fund has been created for meeting the payment obligations arising out of the guarantees issued by the Government in respect of bonds issued and other borrowings by the State Public Sector Undertakings or other Bodies and invoked by the beneficiaries. The accumulations in the Fund are to be utilised only towards payment of the guarantees issued by the Government and not paid by the institutions on whose behalf guarantee was issued.

This fund is classified under the Head of Account 8235-General and other Reserve Funds - 117- Guarantees Redemption Fund in the Public Account. During 2021-22, ₹ 4.44 crore was credited in this fund of which ₹ 3.86 crore was credited as guarantee redemption fee by the State Government and ₹ 0.58 crore was credited as interest accrued on this Fund-investment account during the year.

As on 31 March 2022, the total accumulation of Fund was ₹ 16.84 crore (2.66 per cent of outstanding guarantees at end of the year) in this Guarantee Redemption Fund which bears the desired level at three per cent at the end of four years. During 2021-22, ₹ 14.92 crore was invested from the Fund alongwith the interest of ₹ 0.58 crore accrued during 2021-22. As on 31 March 2022, there was an outstanding guarantee of ₹ 634.26 crore including interest of ₹ 0.08 crore. The status of guarantees is discussed at **Paragraph 2.7.2**.

2.6 Debt management

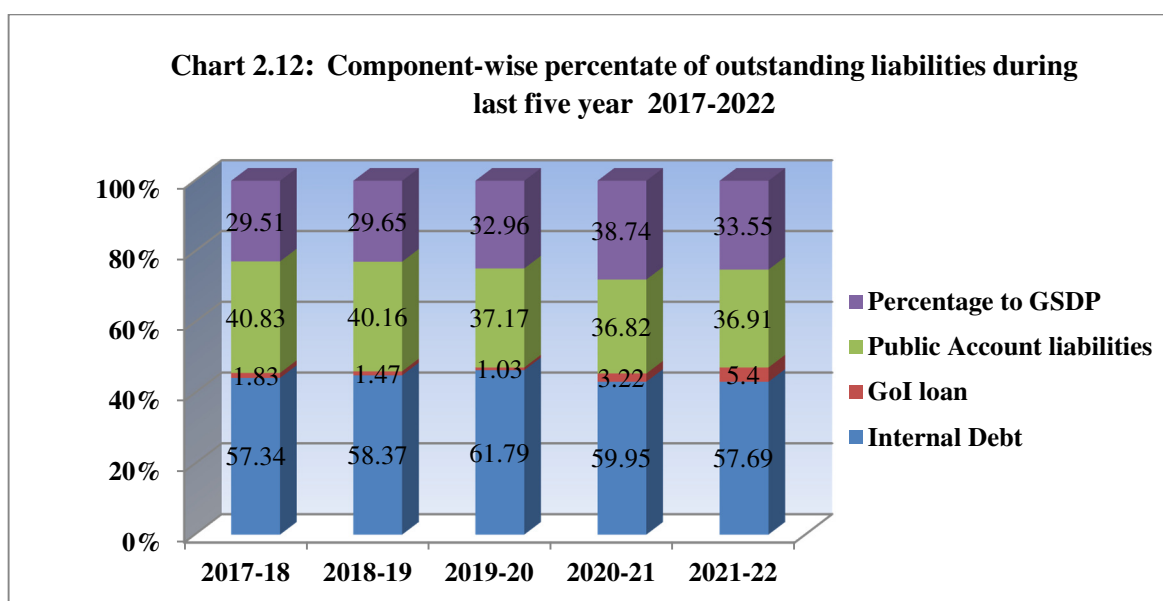
Debt management is the process of establishing and executing a strategy for managing the Government's debt in order to raise the required amount of funding, achieve its risk and cost objectives, and to meet any other sovereign debt management goals that the Government may have set through enactment or any other annual budget announcements. The details of outstanding public debt and other liabilities are given in **Table 2.31**.

Table 2.31: Details of outstanding public debt and other liabilities

(₹ in crore)

Years	GSDP	Internal Debt	Loans and Advances from GOI	Public Account liabilities	Total Outstanding liabilities	Percentage of Outstanding liabilities to GSDP
2017-18	43,716	7,398.46	235.82	5,268.45	12,902.73	29.51
2018-19	49,823	8,626.78	217.02	5,935.72	14,779.52	29.65
2019-20	54,151	11,027.69	184.51	6,633.51	17,845.71	32.96
2020-21	54,415	12,639.64	679.53	7,763.93	21,083.10	38.74
2021-22	64,778	12,537.04	1,172.88	8,022.50	21,732.42 ²²	33.55

The component-wise percentage of the total outstanding liabilities and their percentage to GSDP are shown in **Chart 2.12**.



²² Includes back to back loan of ₹ 226.00 crore and ₹ 401.37 crore given by the GoI during 2020-21 and 2021-22 respectively, in lieu of compensation of GST without any repayment obligations.

2.6.1 Debt profile: Components

Total debt of the State Government typically constitutes of internal debt of the State (market loans, ways and means advances from RBI, special securities issued to National Small Savings Fund and loans from financial institutions, *etc.*), loans and advances from the Central Government, and Public Account Liabilities. The State FRBM Act, 2005 of the State has defined the total liabilities as “The total liabilities mean the liabilities under the Consolidated Fund and the Public Account of the State and shall also include borrowings by the Public Sector undertakings and the Special Purpose Vehicles and other equivalent instruments including guarantees where principal and/or interest are to be serviced out of the State budget.

Outstanding debt constituting outstanding internal debt, outstanding loans and advances from GoI and outstanding balance of Public Account liabilities of the State stood at ₹ 21,732.42 crore at the end of 31 March 2022 (**Table 2.31**) which was inclusive of ₹ 627.37 crore as back to back loan given by the GoI during 2020-21 (₹ 226.00 crore) and 2021-22 (₹ 401.37 crore) respectively in lieu of compensation of GST without any repayment obligation. Hence, the outstanding debt liabilities of the State Government excluding this back to back loan stood at ₹ 21,105.06 crore at the end of 31 March 2022 which was 32.58 *per cent* of GSDP of the State instead of 33.55 *per cent* of GSDP.

The outstanding internal debt decreased by ₹ 102.60 crore (0.81 *per cent*) during the year 2021-22 mainly due to more payment of debt than receipts during the year. Moreover, the State Government had borrowed market loan of ₹ 300.00 crore during 2021-22 and repaid the similar amount of market loans during the year which was borrowed at the interest rate ranging between 8.60 *per cent* and 9.42 *per cent*. Further, the State repaid ₹ 118.98 crore of loan to the National Small Savings Fund of the Central Government during 2021-22, resulting in decrease of outstanding loan from ₹ 955.39 crore to ₹ 836.41 crore of this entity at the end of 31 March 2022. The outstanding loan to NABARD increased by ₹ 22.57 crore during the year 2021-22.

Public Account liabilities increased by ₹ 258.59 crore (3.33 *per cent*) as compared to previous year mainly due to increase in small savings, provident fund by 5.21 *per cent* offset by decrease of 13.68 *per cent* in Deposit heads during the year 2021-22.

The percentage of outstanding liabilities to GSDP during the last five year period from 2017-18 to 2021-22 ranged between 29.51 *per cent* and 35.42 *per cent*.

Details of interest rate applicable on the Ways and Means Advances, Overdrafts and other Government securities are given in **Table 2.32**.

Table 2.32: Details of interest rates on Ways and Advances and overdrafts etc.

Item	What it means	Interest rate
Ways and Means Advance (WMA)	It is a facility for both the Centre and States to borrow from the RBI to help them tide over temporary mismatches in cash flows of their receipts and expenditures. Such advances should	The interest rate on WMA is the RBI's repo rate, which is basically the rate at

Item	What it means	Interest rate
	<p>be repaid not later than three months from the date of the taking the advance.</p> <p>The limit for ordinary ways and Means Advances to the State Government was ₹ 304.00 crore as on 31 March 2021. Further, the operative limit of Special Drawing Facilities (SDF) against the pledge of Government Securities was ₹ 1,645.49 crore as on 31 March 2022 as agreed by the Bank.</p> <p>During 2021-22, the State Government had not availed any Ways and Means Advances and Special Drawing Facilities.</p>	<p>which it lends short-term money to banks.</p> <p>That rate was 4.40 <i>per cent</i> from 1 April 2020 to 21 May 2020 and 4.00 <i>per cent</i> from 22 May 2020 to 31 March 2021.</p>
Overdrafts	<p>The governments are allowed to draw amounts in excess of their WMA limits. No State can run an overdraft with the RBI for more than a certain period.</p> <p>The Government of Tripura had not availed overdraft during 2021-22.</p>	<p>The interest on overdraft up to 100 <i>per cent</i> of normal Ways and Means Advance was Repo rate plus two <i>per cent</i>.</p>
Government securities	<p>A Government Security (G-Sec) is a tradable instrument issued by the Central Government or the State Governments. Such securities are short term (usually called treasury bills, with original maturities of less than one year) or long term (usually called Government bonds or dated securities with original maturity of one year or more). In India, the Central Government issues both, treasury bills and bonds or dated securities while the State Governments issue only bonds or dated securities, which are called the State Development Loans (SDLs).</p>	<p>Long term securities carry a fixed or floating coupon (interest rate) which is paid on the face value, payable at fixed time periods (usually half-yearly).</p>
T-bills	<p>Treasury bills are short-term securities issued by the Central government. Their maturity periods range up to one year. These securities are sold at a discount rate and will be paid at face value, which is how the investors make their money. At present, the active T-Bills are 91-days T-Bills, 182-day T-Bills and 364-days T-Bills.</p> <p>As on 31 March 2022, cash balance of ₹ 2,755.53 crore was invested in Government of India 14/91 days Treasury Bills by the State Government.</p>	<p>Treasury-Bills are issued on discount to face value, while the holder gets the face value on maturity. The return on T-Bills is the difference between the issue price and face value. Thus, return on T-Bills depends upon auctions.</p> <p>To make up the deficiency in Cash</p>

Item	What it means	Interest rate
		Balance, Government of India Treasury Bills was rediscounted on 138 occasions during 2021-22.
T -Notes	Treasury notes are government securities with maturity periods longer than treasury bills. Their maturity periods can be two, three, four, five, seven, and ten years. Interest is paid every six months.	Nil
T-Bonds	Treasury bonds are long-term investments with a maturity period of 30 years. Interest is paid every six months.	Nil

The component-wise debt trend are shown in **Table 2.33**.

Table 2.33: Component -wise debt trends

		(₹ in crore)				
		2017-18	2018-19	2019-20	2020-21	2021-22
Outstanding Overall Debt		12,902.73	14,779.52	17,845.71	21,083.10	21,732.42
<i>Public Debt</i>	Internal Debt	7398.46	8,626.78	11,027.69	12,639.64	12,537.03
	Loans from GoI	235.82	217.02	184.51	679.53	1,172.88
<i>Liabilities on Public Account</i>		5,268.45	5,935.72	6,633.51	7,763.93	8,012.51
Rate of growth of outstanding Overall debt (<i>percentage</i>)		14.60	14.55	20.75	18.14	3.08
Gross State Domestic Product (GSDP)		43,716	49,823	54,151	54,415	64,778
Debt/GSDP (<i>per cent</i>)		29.51	29.66	32.96	38.74	33.55
Total Debt Receipts		3,367.94	3,961.23	5,725.87	6,201.06	4,081.95
Total Debt Repayments		1,722.82	2,084.44	2,659.38	2,963.53	3432.62
Total Debt Available		1645.12	1876.79	3066.49	3237.53	649.33
Debt Repayments/Debt Receipts (<i>percentage</i>)		51.15	52.62	46.44	47.79	84.09

During 2021-22, overall Receipts of debt was ₹ 4,081.95 crore against which repayment was ₹ 3,432.62 crore. During 2021-22, the ₹ 1,398.16 crore was paid as interest as debt. The outstanding debt to GSDP was 33.55 *per cent* against the target of 34.71 *per cent* fixed by the State Government for the year 2021-22. However, the effective outstanding overall debt would be ₹ 21,105.05 crore (32.58 *per cent* of GSDP), as the Department of Expenditure, GoI has decided that GST compensation given to the State as back to back loan under debt receipts (₹ 226.00 crore in 2020-21 and ₹ 401.37 crore in 2021-22) would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission.

The break up of overall debt at the end of 31 March 2022 are given in **Chart 2.13**.

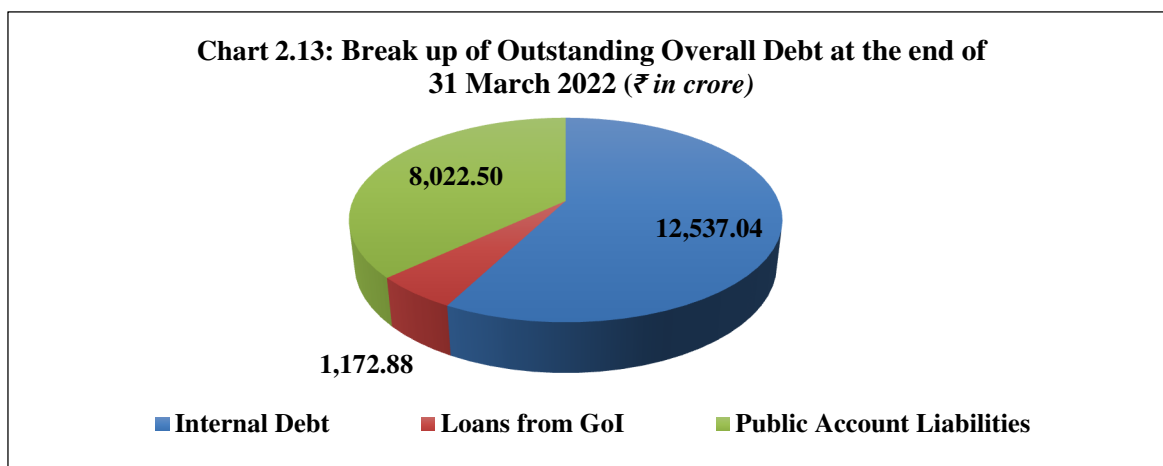
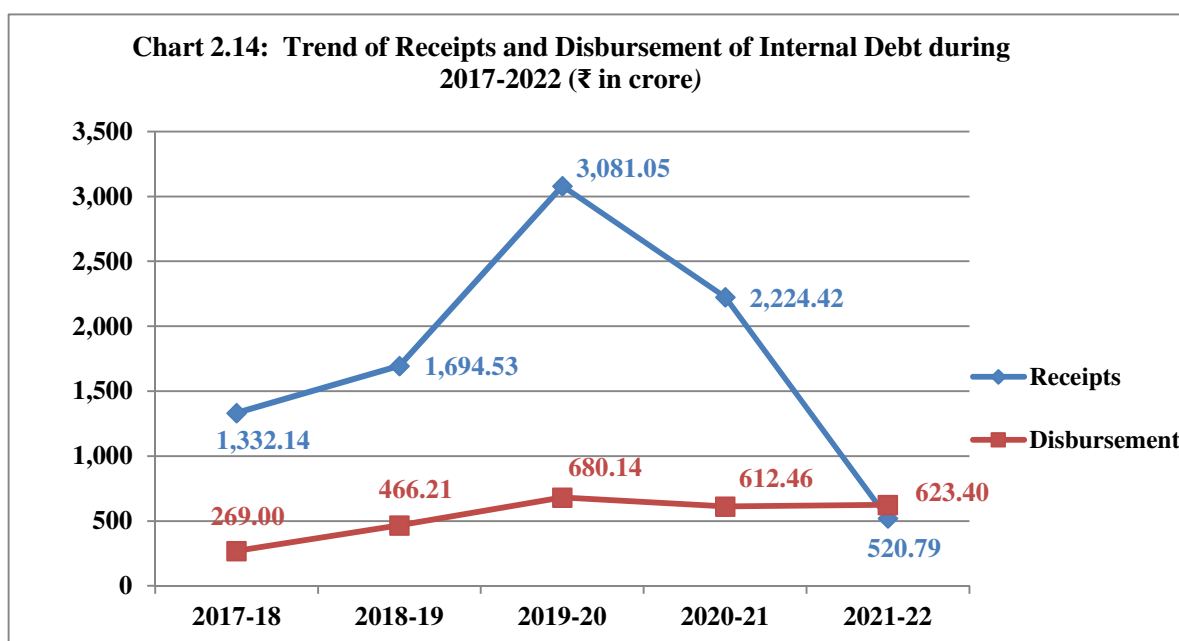


Table 2.34: Component wise debt trends

(₹ in crore)

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
Market borrowings	5,138.01	6,524.83	9,102.83	10,733.83	10,733.83
Special Securities issued to NSSF	1,308.62	1,193.36	1074.38	955.39	836.41
Loans from Financial Institutions	951.84	908.59	850.48	950.42	966.80
Loans from GoI	237.16	217.02	184.51	679.53	1,172.88
Small Savings, PF etc.	4271.75	4734.22	5169.22	5807.92	6,110.71
Reserve Fund	571.19	544.91	625.57	949.00	1,398.74
Deposits and Advances	896.96	953.83	1161.8	1404.41	1,210.08
Suspense and Misc.	-163.87	-478.59	-111.82	-113.84	-93.62
Remittances	19.9	-240.91	-360.8	-393.14	-418.76
Increase/ Decrease(-) in Cash Balances	587.86	172.85	77.65	1,368.34	1,010.10
Gross Deficit(-)/Surplus (+) in Consolidated Fund	(-)1039.05	(-)130.18	(-)892.86	(+)197.97	(+) 457.30



The financing pattern of fiscal deficit has undergone a compositional shift as reflected in Table 2.35.

Table 2.35: Components of fiscal deficit and its financing pattern

(₹ in crore)

Particulars		2017-18	2018-19	2019-20	2020-21	2021-22
Composition of Fiscal Deficit/surplus						
1	Revenue Deficit (-)/ Surplus(+)	(-289.27)	141.69	(-2375.32)	(-1075.42)	1,488.71
2	Capital Expenditure	1,777.05	1,480.87	883.22	832.08	1,368.95
3	Net Loans and Advances	5.32	0.52	3.02	1.64	53.21
Financing Pattern of Fiscal Deficit						
1	Market Borrowings(Net)	1,137.00	1,386.83	2,578.00	1,631.00	0.00
2	Loans from GoI(Net)	(-)30.55	(-)18.80	(-)32.21	495.15	493.36
3	Special Securities issued to NSSF	(-)113.20	(-)115.26	(-)118.98	(-)118.89	-118.98
4	Loans from other Financial Institutions	39.34	(-) 43.25	(-)58.11	99.94	16.37
5	Small Savings, PF, etc.	520.75	462.47	435.00	638.70	302.79
6	Deposits and Advances	105.62	56.87	207.96	242.61	-194.33
7	Suspense	30.92	(-) 314.73	366.78	(-) 2.03	20.22
8	Remittances	(-)31.91	(-) 221.02	(-)119.89	(-) 32.34	-25.62
9	Reserve Fund	(-)174.19	(-) 26.27	80.66	323.43	449.74
10	Overall Deficit/Surplus	1,483.78	1,166.84	3,339.21	3,277.48	943.55
11	Increase(+)/Decrease(-) in cash balance and investment of cash balance	(-)587.86	(-) 172.86	77.65	1,368.34	1,010.10
12	Gross Fiscal Deficit(+)/Surplus(-)	(-)2,071.64	(-)1,339.70	(-)3,261.56	(-)1,909.14	66.55

The share of fiscal deficit indicates the extent to which borrowed funds were used for current consumption. During 2021-22, the State Government, however, enjoyed Revenue surplus of ₹ 1488.71 crore and Fiscal surplus of ₹ 66.55 crore respectively.

Table 2.36: Receipts and Disbursements under components financing the fiscal deficit during 2021-22

(₹ in crore)

Particulars		Receipt	Disbursement	Net
1	Gross Fiscal Deficit			
2	Market Borrowings	300.00	300.00	0.00
3	Loans from GoI	526.30	32.94	493.36
4	Special Securities issued to NSSF	0.00	118.98	-118.98
5	Loans from Financial Institutions	220.79	204.42	16.37
6	Small Savings, PF, etc.	1716.73	1413.94	302.79

Particulars		Receipt	Disbursement	Net
7	Deposits and Advances	624.07	818.40	-194.33
8	Suspense	31.35	11.13	20.22
9	Remittances	892.21	917.83	-25.62
10	Reserve Fund	701.78	252.04	449.74
11	Overall Deficit	5,013.23	4,069.68	943.55
12	Increase(-)/Decrease(+) in cash balance	2,414.51	3,424.61	1,010.10

2.6.2 Debt profile: Maturity and Repayment

Debt maturity and repayment profile indicates commitment on the part of the Government for debt repayment or debt servicing.

As on 31 March 2022, there was total outstanding Public Debt of ₹ 13,709.91 crore (Internal Debt: ₹ 12,537.03 crore and GoI loan: ₹ 1,172.88 crore²³) of which, outstanding market loan bearing interest was ₹ 10,733.83 crore at the end of the year. Out of market loan of ₹ 10,733.83 crore, ₹ 1,345.00 crore will mature in the next one to three years and ₹ 4,244.83 crore will mature during the next five to seven years. Maturity Profile of repayment of Public Debt is shown in **Table 2.37** and the repayment schedule of outstanding market loans with interest is shown in **Chart 2.15**.

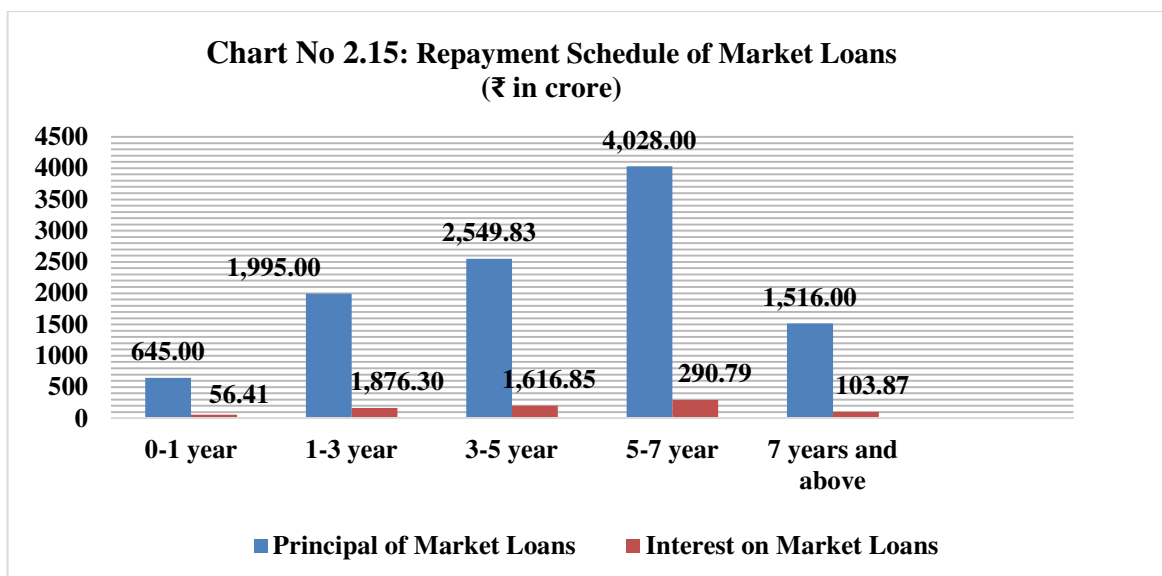
Table 2.37: Debt Maturity profile of repayment of Public Debt

Period of repayment (Years)	Internal Debt	Loans from GoI	Amount (₹ in crore)	Percentage (w.r.t. Public debt)
0 – 1	784.34	31.92	788.26	5.75
1 – 3	1,687.80	57.10	1,744.90	12.73
3 – 5	2,413.01	8.72	2,421.73	17.66
5 – 7	4,725.79	8.06	4,733.85	34.53
7 and above	2,926.10	1,066.90	3,993.00	29.12
Total	12,537.04	1,172.70	13,709.74	

It was seen from **Chart 2.15** that out of total outstanding market loan bearing interest of ₹ 10,733.83 crore, the principal amount of ₹ 1,995.00 crore and interest of ₹ 1,876.30 crore are to be paid by the Government one to three years. Moreover, next three to five year period, an amount of outstanding market loan of ₹ 2,549.83 crore as principal and ₹ 1,616.85 crore as interest are also be paid by the Government at an average rate of interest of 7.5 per cent. Total amount of interest on the outstanding market loan of ₹ 10,733.83 crore worked out to ₹ 4,598.84 crore at the average rate of interest on the market borrowings.

The outstanding Loans and Advances from GoI of ₹ 1,172.70 crore, ₹ 627.37 crore was as back to back loan released by GoI during 2020-21 and 2021-22 in lieu of GST compensation, on which no repayment scheduled was imposed by the GoI.

²³ Includes back to back loan of ₹ 226.00 crore for the year 2020-21 and ₹ 401.37 crore for the year 2021-22 given by the GoI in lieu of compensation of GST without any repayment obligations and pre-1984-85 loan of ₹ 0.18 crore.



2.7 Debt Sustainability Analysis (DSA)

Debt sustainability is defined as the ability of the State to service its debt now and in future. However, the higher the level of public debt, the more it is likely that fiscal policy and public debt are unsustainable, as a higher debt requires a higher primary surplus to sustain it. A high level of debt raises a number of challenges:

- large primary fiscal surplus is needed to service a high level of debt; such surplus may be difficult to sustain, both economically and politically;
- a high level of debt heightens an economy's vulnerability to interest rate and growth shocks;
- a high debt level is generally associated with higher borrowing requirements, and therefore a higher risk of a rollover crisis (i.e., being unable to fulfil borrowing requirements from private sources or being able to do so only at very high interest rates); and
- high levels of debt may be detrimental to economic growth; while lower growth is a concern in itself, it also has a direct impact on debt dynamics and debt sustainability in the long term.

Debt vulnerability is also associated with its profile. A high share of short-term debt at original maturity, increases vulnerability to rollover (re-financing risk) and interest rate risks. Sustainability of Public debt ensures that it does not explode and governments are not forced to increase taxes, or decrease spending.

From **Table 2.38** it appears that the growth rate of outstanding Public Debt rapidly increased from 15.62 *per cent* in 2017-18 to 26.78 *per cent* in 2019-20 and Public Debt/GSDP ratio increased from 17.46 *per cent* to 20.71 *per cent* during the same period. During 2020-21, the rate of growth of outstanding debt decreased to 18.79 *per cent* and Debt/GSDP increased to 24.48 *per cent* as compared to the previous year. About 10 *per cent* of the revenue receipts were used by the State for payment of interest on the outstanding Public Debt at an average rate of interest ranging between 7.29 *per cent* and

8.20 per cent during the last five-year period from 2017-18 to 2021-22. About 22.56 per cent to 62.68 per cent of the Debt receipts were utilised for repayment of Debt during the last five year period; it was 26.02 per cent during 2020-21.

Fiscal space in general refers to the room a government has, to undertake discretionary policy relative to existing plans without undermining debt sustainability or market access. Fiscal space can be gauged through a multi-faceted consideration of context, financing, fiscal indicators, and fiscal impacts.

Table 2.38: Trends in debt Sustainability indicators

(₹ in crore)

Debt Sustainability Indicators	2017-18	2018-19	2019-20	2020-21	2021-22
Outstanding Public Debt*	7,634.28	8,843.80 ²⁴	11,212.20	13,319.17	13,709.91
Rate of Growth of Outstanding Public Debt	15.62	15.84	26.78	18.79	2.93
GSDP	43,716	49,823	54,151	54,415	64,778
Rate of Growth of GSDP	10.73	13.97	8.69	0.49	19.04
Public Debt/GSDP	17.46	17.75	20.71	24.48	21.16
Debt Maturity profile of repayment of State debt – including default history, if any(Principal)	269.00	498.05	889.07	741.24	656.34
Average interest Rate of Outstanding Public Debt (per cent)	8.15	8.20	7.89	7.67	7.50
Percentage of Interest payment to Revenue Receipt	8.81	8.47	10.23	9.67	5.59
Percentage of Debt Repayment to Debt Receipt	22.56	29.17	27.29	26.02	62.68
Net Debt available to the State [#]	440.27	541.53	1,616.32	1,207.84	-592.98
Net Debt available as per cent to Debt Receipts	33.02	31.71	49.61	42.34	-0.57
Debt Stabilisation (Quantum spread + Primary Deficit)	1,460.35	873.49	2,319.34	(-)	374.28

Source: Finance Accounts

*Outstanding Public Debt is the sum of outstanding balances under the heads 6003-Internal Debt and 6004-Loans and Advances from the Central Government including back to back loan of ₹ 627.37 crore received by the State during 2020-21 and 2021-22 in lieu of GST compensation. The effective outstanding overall debt would be ₹ 13,082.54 crore as the Department of Expenditure, GoI has decided that back to back loan receipts under debt in lieu of GST compensation by the State would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission.

[#]Net debt available to the State Government is calculated as excess of Public debt receipts over Public debt repayment and interest payment on Public Debt.

²⁴ Inclusive of ₹ 0.30 crore transferred to MH-0075-800 as other receipts due to write off amount of excess repayment of loan by the Ministry during 2019-20.

The repayment schedule of outstanding Public Debt (Principal and Interest) in the next 10 years from 2021-22 to 2031-32 are shown in **Table 2.39**:

Table 2.39: Repayment Scheduled of Public Debt during next 10 years from 2021-22 onwards

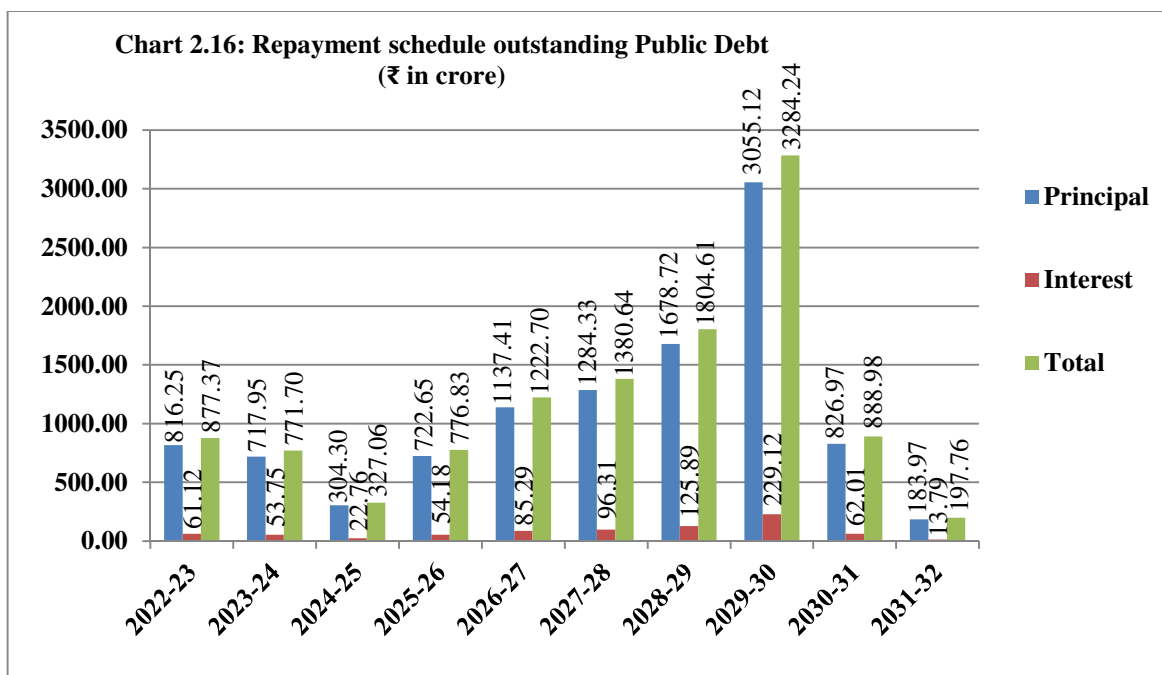
Repayment Schedule of Public Debt (₹ in crore)						
Year	Internal Debt	GOI loan	Total Public Debt	Interest	Total amount of Debt repayment	Percentage of total Debt of repayment to PD
2021-22	623.40	32.94	656.34	983.73	1640.07	12.45
2022-23	784.33	31.92	816.25	61.12	877.37	6.66
2023-24	686.18	31.77	717.95	53.75	771.70	5.86
2024-25	283.61	20.69	304.30	22.76	327.06	2.48
2025-26	718.01	4.64	722.65	54.18	776.83	5.90
2026-27	1133.01	4.40	1137.41	85.29	1222.70	9.28
2027-28	1280.01	4.32	1284.33	96.31	1380.64	10.48
2028-29	1674.73	3.99	1678.72	125.89	1804.61	13.70
2029-30	3051.05	4.07	3055.12	229.12	3284.24	24.93
2030-31	822.93	4.04	826.97	62.01	888.98	6.75
2031-32	180.38	3.59	183.97	13.79	197.76	1.50
Total	11,237.64	146.37	11,384.01	1,787.95	13,171.96	100.00

Source: Finance Accounts. Interest calculated at an average rate of interest on the borrowings.

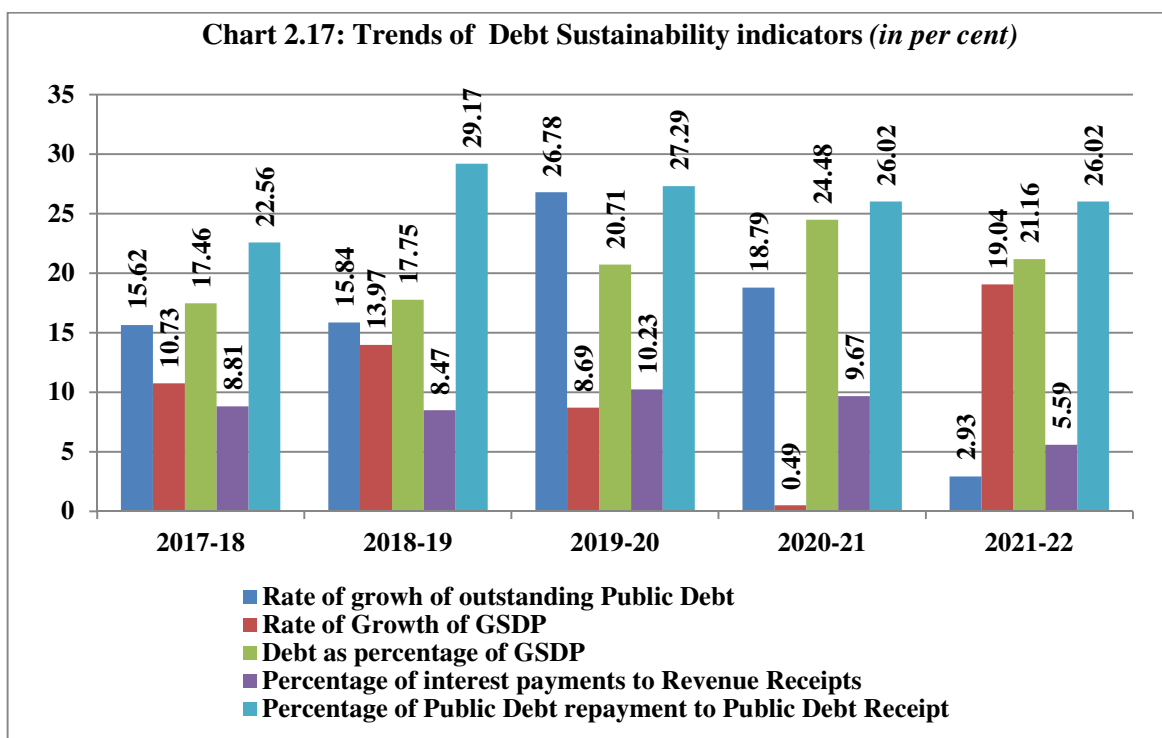
It can be seen from **Table 2.39** that ₹ 13,171.96 crore (Principal and Interest) of Public Debt would be repaid during the period from 2021-22 to 2031-32 of which ₹ 1,640.07 crore has already been paid by the State Government during 2021-22. During next 10 years from 2022-23 onwards, ₹ 11,531.89 crore of outstanding Public Debt would be paid by the State Government along with the Interest of ₹ 804.22 crore (₹ 1787.95 - ₹ 983.73 crore) during the period upto 2031-32.

It can be noticed that except the period 2027-30, the State Government will have to pay less than 10 *per cent* of the Debt every year. However, the burden of repayment schedule would increase further, if the borrowing requirements of the State Government increases during the coming years.

The repayment schedule of Principal and Interest of Public Debt during next 10 years are shown in **Chart 2.16**:



Trend of rate of growth in outstanding Public Debt and other indicators are shown in **Chart 2.17:**



2.7.1 Utilisation of borrowed funds

Borrowed funds should ideally be used for capital creation and developmental activities. Using borrowed funds for meeting current consumption and repayment of interest on outstanding loans is not sustainable.

The trend of borrowing (public debt receipts) during the last five year period 2017-18 to 2021-22 and utilisation of the funds are shown in **Table 2.40**.

It was noticed that during 2021-22 the Government borrowed fund of ₹ 1,047.09 crore and repaid earlier principal amount of ₹ 656.34 crore during the year. The capital expenditure was ₹ 1422.16 crore (Capital outlay: ₹ 1,368.95 crore and Net loan & advances: ₹ 53.21 crore) during the year 2021-22. After meeting the payment of outstanding principal amount of loan, the net fund available from the borrowed fund was only ₹ 390.75 crore for utilising the same for capital expenditure during the year. But the State had a Revenue surplus of ₹ 1,488.71 crore in the State during 2021-22 which was sufficient to meet the Capital Expenditure of ₹ 1422.16 crore. It indicates that the Government borrowed funds for meeting the repayment of debt obligations rather than creation of capital assets.

Table 2.40: Utilisation of borrowed funds

(₹ in crore)

Year	Sl. No.	2017-18	2018-19	2019-20	2020-21	2021-22
Total Borrowings	2	1,333.41	1,707.57	3,257.77	2,848.35	1,047.09
Repayment of earlier borrowings (Principal) (percentage)	3	300.82 (20.17)	498.05 (29.17)	889.07 (27.29)	741.24 (26.02)	656.34 (62.68)
Capital expenditure (Percentage)	4	1,032.59 (79.83)	1,209.52 (70.83)	883.22 (27.11)	832.08 (29.21)	1,368.95 (130.74)
Net loans and advances	5	-	-	3.02 (0.09)	1.64 (0.06)	53.21 (5.08)
Portion of Revenue expenditure met out of net available borrowings	6=(2-3-4-5)	-	-	1,482.46 (45.51)	1273.39 (44.71)	-1,031.41 (-98.50)
Net availability of borrowed fund		-	-	-	-	-1031.41
Revenue surplus		-	141.69	-	-	1488.71
Net fund available from revenue			-	-	-	457.30

Source: Finance Accounts

2.7.2 Status of Guarantees-Contingent Liabilities

Guarantees are liabilities contingent on the Consolidated Fund of the State, in case of default by the borrower for whom the guarantee has been extended. The State Governments have come out with legislations or instructions with regard to capital on the guarantees.

As per the Guarantee Redemption scheme guidelines, the State Government had made a budget provision (RE) of ₹ 5.00 crore under Major Head 2075 during the year 2021-22 for contribution to the guarantee redemption fund during the year.

During 2021-22, the Government had given fresh guarantee of ₹ 110.00 crore for repayment of loans raised by the Tripura Power Corporation Ltd. (₹ 100.00 crore) and Tripura ST cooperative Development Corporation Limited (₹ 10.00 crore).

The Government received ₹ 1.10 crore as guarantee fees on the fresh guarantee given during the year 2021-22 as per the Guarantee Redemption Fund Act. The State

Government, however, transferred the guarantee fees of ₹ 1.10 crore to the guarantee redemption fund under Public Account in MH 8121-117 along with its own contribution of ₹ 3.86 crore during the year 2021-22. After deletions of ₹ 247.16 crore during 2021-22, total outstanding guarantee stood at ₹ 634.26 crore including interest of ₹ 0.08 crore at the end of 31 March 2022 which decreased by 17.78 per cent as compared to the previous year and it was 0.98 per cent of GSDP for the year.

Table 2.41: Guarantees given by the State Government

(₹ in crore)

Guarantees	2017-18	2018-19	2019-20	2020-21	2021-22
Maximum amount of guaranteed during the year	54.00	230.00	246.75	276.40	110.00
Ceiling applicable to the outstanding amount of guarantees including interest (Criteria)	1 per cent of GSDP	1 per cent of GSDP	1 per cent of GSDP	1 per cent of GSDP	1 per cent of GSDP
Outstanding amount of guarantees including interest	327.65	523.67	734.57	771.42	634.26

The break-up of outstanding guarantees is shown in **Table 2.42**.

Table 2.42: Details/ break-up of outstanding guarantee as on 31 March 2022

(₹ in crore)

Sector	Outstanding at the beginning of 2020-21	Addition during 2021-22	Deletions during the year 2021-22	Outstanding as on 31-03-2021
1. Agartala Smart City	200.00	0.00	200.00	0.00
3. Tripura Infrastructure and Investment Fund Board	146.40	0.00	0.00	146.40
3. Power (3)	259.57	100.00	2.10	357.47
4. Co-operation (6 Nos.)	165.45	10.00	45.06	130.39 ²⁵
Total:	771.42	110.00	247.16	634.26²⁶

The State Government was requested to furnish the details of the loan raised by the various entities against the guarantee given by the Government during 2021-22. Reply of the Government has not been received (November 2022).

2.7.3 Management of Cash Balances

As per an agreement with the Reserve Bank of India, State Governments have to maintain a minimum daily cash balance with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary Ways and Means Advances (WMA)/Special Ways and Means Advances (SWMA)/Overdrafts (OD) from time to time. The limit for ordinary WMA to the State Government are revised by the RBI from time to time.

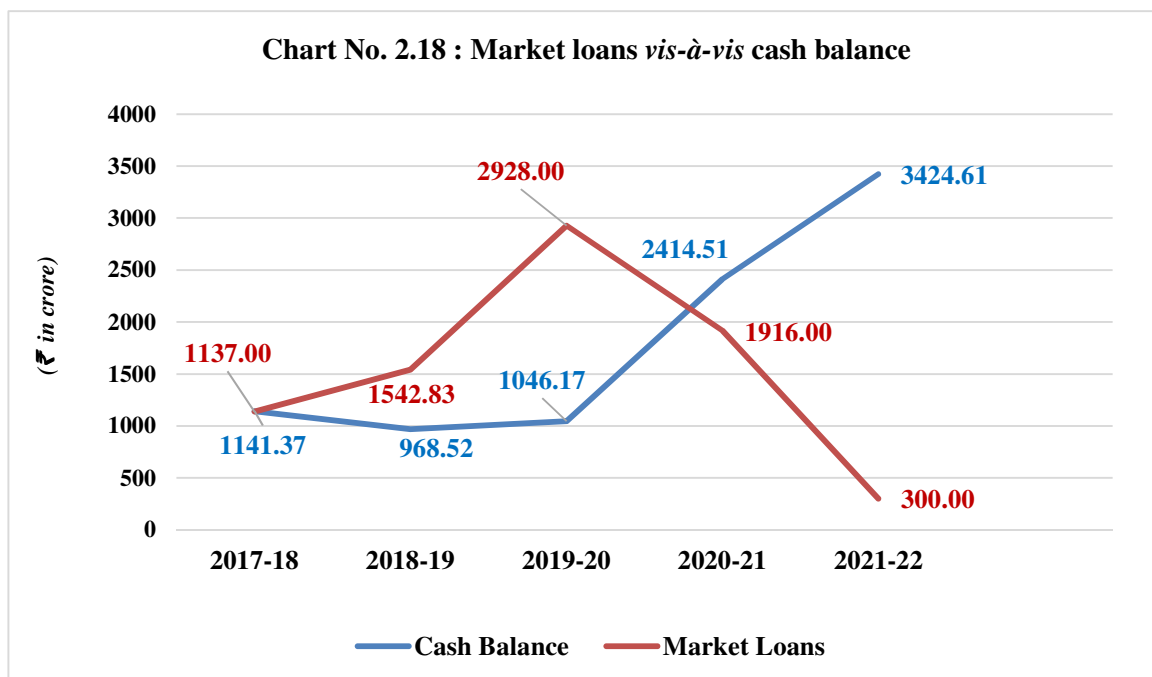
²⁵ Inclusive of ₹ 0.08 crore as interest.

State Government invests its surplus cash balance in short and long-term GoI Securities and Treasury Bills. The profits derived from such investments are credited as receipts under the head ‘0049-Interest Receipts’. The cash balances are invested in the Consolidated Sinking Fund and Guarantee Redemption Fund as well.

It is not desirable that the State Government takes recourse to market loans despite having large cash balances as this leads to further accretion to cash balances without putting it to productive use.

Under the agreement with the RBI, the State Government had 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 or special ways and means advances/overdraft from time to time.

During the year 2021-22, the State Government, however, had not availed any ways and means advances and Special Drawing facility against the operative limit of ₹ 1,645.49 crore as on 31 March 2022 as the Government had maintained the minimum cash balances in any day out of 365 days during the financial year 2021-22. **Table 2.43** depicts the cash balances of the State at the end of 31 March 2022 out of which an amount of ₹ 2,755.52 crore was held in cash balance investment account in GoI 14/91 days Treasury Bills as on March 2022. The trend in cash balance investment account during the last five year period are shown in **Table 2.43**.



It is seen that the overall cash balance at the end of 31 March 2022 increased by ₹ 1,010.10 crore from ₹ 2,414.51 crore at the beginning of the year 2021-22. There was increase of ₹ 814.74 crore (41.98 per cent) in cash balance investment account while investment in earmarked fund increased by ₹ 301.88 crore (75.95 per cent) at the end of 31 March 2022. The position of cash balances and resource of market loans are indicated in **Chart 2.18**.

Table 2.43: Trend of Cash Balances investment

(₹ in crore)

Particulars	Opening balance on 1 April 2021	Closing balance on 31 March 2022
A. General Cash Balance		
Cash in treasuries	-	-
Deposits with Reserve Bank of India	48.22	(-)58.92
Deposits with other Banks	-	-
Remittances in transit – Local	(-)1.13	(-) 1.13
Total	47.09	(-) 60.05
Investments held in Cash Balance investment account	1,940.78	2,755.52
Total (A)	1,987.87	2,695.47
B. Other Cash Balances and Investments		
Cash with departmental officers viz., Public Works, Forest Officers	28.95	29.55
Permanent advances for contingent expenditure with department officers	0.22	0.24
Investment in earmarked funds	397.47	699.35
Total (B)	426.64	729.14
Total (A + B)	2,414.51	3,424.61
Interest realised	17.04	18.48

Source: Finance Accounts

Table 2.44: Cash Balance Investment Account (Major Head-8673)

(₹ in crore)

Year	Opening Balance	Closing Balance	Increase (+) / decrease (-)	Interest earned
2017-18	1,356.72	639.54	(-)717.18	37.41
2018-19	639.54	652.34	12.80	37.86
2019-20	652.34	353.36	(-)298.98	17.43
2020-21	353.36	1,940.78	1,587.42	17.04
2021-22	1,940.78	2,755.52	814.74	18.48

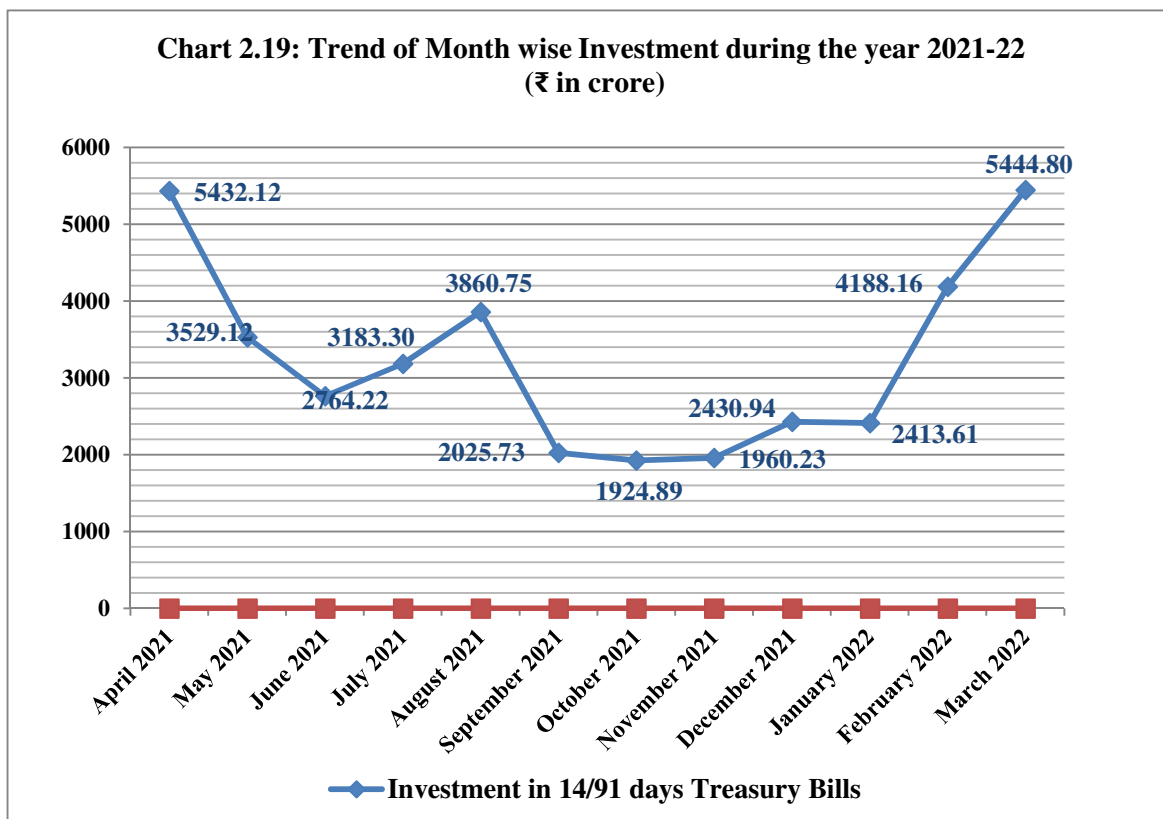
Month-wise Cash investment and interest receipt on Cash Balance investments during 2021-22 is shown in **Table 2.45** while **Chart 2.19** shows the trend of monthly investment from the Cash balances during 2021-22. It was seen that the State Government received ₹ 18.48 crore as interest from the Cash balance investment during 2021-22.

Table 2.45: Month-wise amount of Investment and interest receipts on investments during 2021-22

(₹ in crore)

Month	Investment	Interest receipts
April 2021	5,432.12	2.79
May 2021	3,529.12	1.74
June 2021	2,764.22	1.36
July 2021	3,183.30	1.60

Month	Investment	Interest receipts
August 2021	3,860.75	1.90
September 2021	2,025.73	0.89
October 2021	1,924.89	0.87
November 2021	1,960.23	0.86
December 2021	2,430.94	1.16
January 2022	2,413.61	1.08
February 2022	4,188.16	2.04
March 2022	5,444.80	2.19
Total	38,287.87	18.48



2.8 Conclusion

During 2021-22, the State had enjoyed Revenue surplus, Fiscal surplus and Primary surplus of ₹ 1,488.71 crore, ₹ 66.55 crore and ₹ 1,464.71 crore respectively during the year. The State achieved the target set in FRBM Act in respect of outstanding liabilities to GSDP in all five years from 2017-18 to 2021-22 and it was 33.55 per cent in 2021-22 against the target of 34.71 per cent for the year.

Revenue Receipts during the year 2021-22 were ₹ 17,613.95 crore which increased by ₹ 4,321.55 crore (35.51 per cent) during the year as compare to previous year. State's Own Tax increased by ₹ 283.87 crore (12.17 per cent) from ₹ 2,332.44 crore in 2020-21 to ₹ 2,616.31 crore in 2021-22 while Non-Tax revenue decreased by ₹ 11.38 crore (3.99 per cent) during the year from ₹ 285.49 crore in 2020-21 to ₹ 274.11 crore in 2021-22. The State had collected ₹ 1,282.69 crore as GST during 2021-22 with an increase of 21.47 per cent over the previous year.

Grants-in-aid from GoI increased by ₹ 2,189.99 crore (33.92 *per cent*) from ₹ 6,456.02 crore in 2020-21 and State's Share of Union taxes and Duties increased by ₹ 1,859.07 crore (44.07 *per cent*) from ₹ 4,218.45 crore in 2020-21 to ₹ 6,077.52 crore in 2021-22.

Revenue expenditure during the year 2021-22 was ₹ 16,125.24 crore which was increased by 12.23 *per cent* from 2020-21. The Revenue expenditure was 91.89 *per cent* of the total expenditure of ₹ 17,548.27 crore during the year 2021-22. Moreover, there was a misclassification of ₹ 494.99 crore booked as Capital expenditure instead of Revenue expenditure which was given by the State Government as Grants-in-aid to the local bodies or individual entities under various Central Schemes during the year, resulting in overstatement of Capital expenditure and understatement of Revenue expenditure as well as overstatement of Revenue surplus to that extent during 2021-22. Committed expenditure comprising salary & wages, pension, interest payments *etc.*, was 58.22 *per cent* of the Revenue expenditure and 53.30 *per cent* of Revenue Receipts during the year 2021-22.

Capital expenditure is the expenditure incurred for creation of fixed infrastructure assets such as roads, building, *etc.* It is noticed that during the year 2021-22, the Capital expenditure increased by ₹ 536.87 crore (64.52 *per cent*) from ₹ 882.08 crore in 2020-21 to ₹ 1,368.95 crore in 2021-22.

During 2021-22, the State Government invested ₹ 52.35 crore in seven Government Companies and eight co-operative societies. As on 31 March 2022, the State Government made investment of ₹ 1,766.54 crore in 15 Government companies, 25 co-operative societies, two statutory corporation and four Joint stock Companies. But, during 2021-22, only ₹ 1.62 crore received as dividend from two joint stock companies.

Loans and Advances of ₹ 251.38 crore were outstanding as on 31 March 2022. Out of this, the Tripura State Electricity Corporation Limited of ₹ 106.75 crore and ₹ 81.00 crore remained outstanding with the Society for Tripura Medical College & Dr. BRAM Teaching Hospital, Agartala. No amount was recovered from TSECL since 2012-13, while only ₹ 1.50 crore was recovered from the Tripura Medical society during 2017-18.

The State Government contributed ₹ 266.47 crore to the Consolidated Sinking Fund including the short contribution amount of previous years. During 2021-22, the admissible amount of contribution of ₹ 105.42 crore calculated at the rate of 0.5 *per cent* of the outstanding liabilities of ₹ 21,083.10 crore at the beginning of the year. During 2021-22, the State Government transferred ₹ 64.22 crore to the State Disaster Response Fund along with the State share of ₹ 9.82 crore including short released amount of ₹ 3.78 crore for earlier years. But the State Government did not paid the interest of ₹ 5.16 crore on the non-investment amount of ₹ 68.81 crore from the balance of SDRF at the end of 31 March 2021 which resulted overstatement of Revenue surplus during the year.

During 2021-22, the State Government contributed ₹ 3.86 crore to the guarantee redemption fund at the rate of 0.5 *per cent* of outstanding guarantees of ₹ 771.42 crore at the end of 31 March 2021.

The outstanding liabilities including outstanding Public Debt increased from ₹ 21,083.10 crore in 2020-21 to ₹ 21,732.42 crore including Back to Back loan of ₹ 627.37 crore with an increase of 3.08 *per cent* during the year. However, the effective outstanding overall debt would be ₹ 21,105.05 crore (32.58 *per cent* of GSDP), as the Department of Expenditure, GoI has decided that GST compensation given to the State as back to back loan under debt receipts (₹ 226.00 crore in 2020-21 and ₹ 401.37 crore in 2021-22) would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission. About nine to six *per cent* of the revenue receipts were used by the State for payment of interest on the outstanding Public Debt during the year.

As on 31 March 2022, the State had outstanding Market loan of ₹ 10,733.83 crore, out of which ₹ 4,470.83 crore would mature in next five to seven years and ₹ 2,216.00 crore would mature during next seven years and above.

The State Government had not availed Ways and Means Advances or Special Drawing facility during the year 2021-22. The cash balances of the State at the end of 31 March 2022 was ₹ 3,424.61 crore out of which, ₹ 2,755.52 crore was held in cash balance investment account during the year.

2.9 Recommendations

1. State Government may take necessary steps to review the accounting treatment of the expenditure met out for Grants-in-aid from the Capital account instead of Revenue Account as it affects the transparency of accounting and has significant impact on the computation of the Revenue Surplus/deficits.
2. State Government should review the functioning of its loss making State Public Sector Enterprises (SPSEs) in the State considering the investment as well as returns.
3. Necessary steps should be taken to recover the old outstanding loan from the loanee.

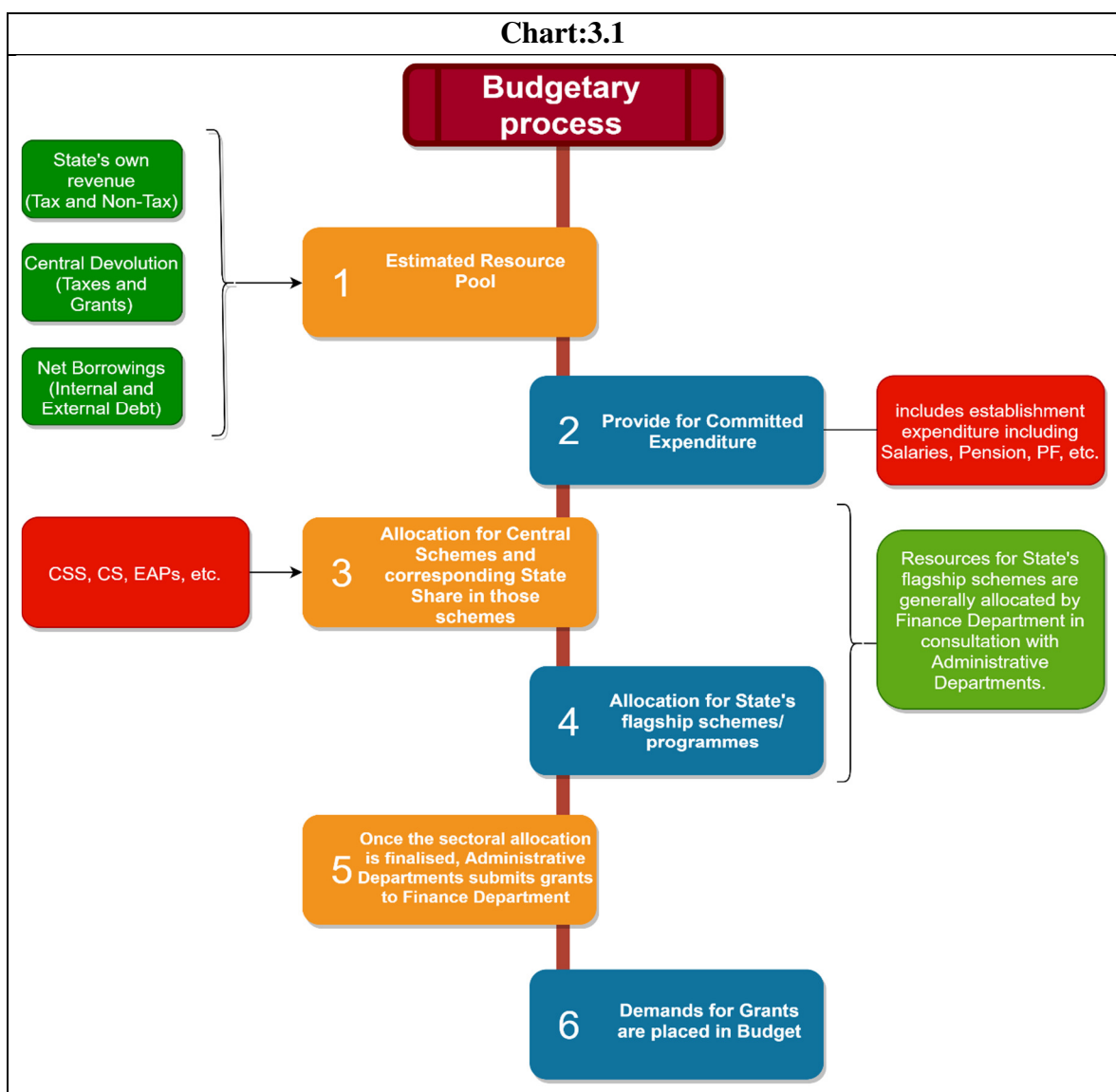
CHAPTER III: BUDGETARY MANAGEMENT

CHAPTER-III

BUDGETARY MANAGEMENT

3.1 Budget Process

The annual exercise of budgeting is a means for detailing the roadmap for efficient use of public resources. The Budget process commences with the issue of the Budget Circular, normally in August each year, providing guidance to the departments in framing their estimates, for the next financial year. A typical budget preparation process in a State is given in **Chart-3.1**.



CSS: Centrally Sponsored Schemes; CS: Central Schemes

The Finance Bill, Annual Financial Statement (Budget), and Demands for Grants are mandated by Article 199, 202 and 203 of the Constitution of India respectively.

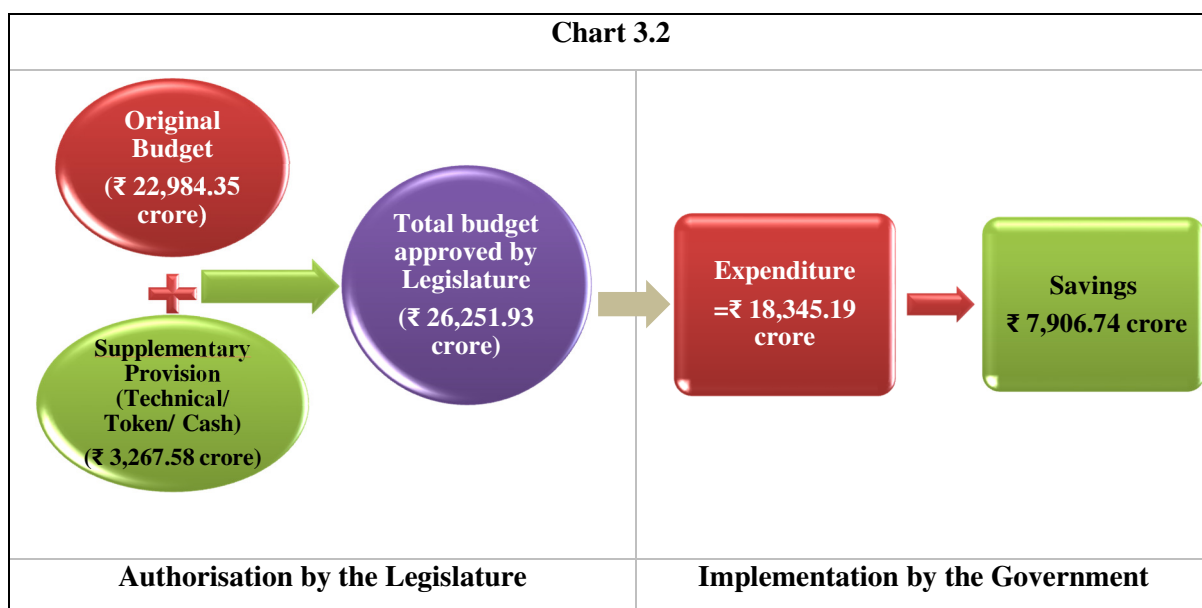
Article 202 of Constitution of India requires laying of a statement of, estimated receipts and expenditure of the State for that year, as the "Annual Financial Statement" before the House or Houses of the Legislature of the State. The Annual Financial Statement should show expenditure charged on Consolidated Fund and other expenditure separately. It shall also distinguish expenditure on revenue account from other expenditure.

The Annual Financial Statement, also called general budget is placed prior to the commencement of the financial year in the State Legislature, in accordance with Article 202 of the Constitution. The estimates of receipts and disbursements in the Annual Financial Statement and of expenditure in the Demand for Grants are shown according to the accounting classification under Article 150 of the Constitution.

No money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law passed in accordance with provisions of Article 204 of the Constitution. Supplementary or Additional Grant or Appropriation is provided during the course of a financial year, in accordance with Article 205 of the Constitution. It is the provision for meeting expenditure in excess of the budgeted amount.

Legislative authorisation is the *sine qua non* for incurrence of all expenditure by the State Government. To guide individual Government departments, the State Governments frame financial rules and provide for delegation of financial powers. These delegations establish limits for incurrence of expenditure and the levels authorised to sanction such expenditure together with restrictions on appropriation and re-appropriations.

Apart from supplementary grant, re-appropriation can also be used to re-allocate funds within a Grant. Re-appropriation is the transfer, by competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same section (Revenue-Voted, Revenue-Charged, Capital-Voted, Capital-Charged) of the Grant or Charged Appropriation. The various components of budget are depicted in the **Chart 3.2**.



Source: Appropriation Accounts 2021-22

3.1.1 Summary of total provisions, actual disbursements and savings during financial year

A summarised position of total budget provision, disbursement and savings/excess along with the bifurcation into voted/charged during the year 2021-22 is given in **Table 3.1**.

Table 3.1: Budget provision, disbursement and savings during the financial year 2021-22

(₹ in crore)

Total Budget provision		Disbursements		Net Savings	
Voted	Charged	Voted	Charged	Voted	Charged
23,844.33	2,407.60	15,986.42	2,358.77	7857.91	48.83

Source: Appropriation Accounts

Total provision for expenditure was ₹ 26,251.93 crore including Supplementary provision (March 2022) of ₹ 3,267.58 crore, against which the actual disbursement was ₹ 18,345.19 crore during 2021-22. There was an overall savings of ₹ 7,906.74 crore during the year 2021-22 which was 30.12 per cent of total Provision and 43.10 per cent of the disbursement.

These savings may be seen in context to over estimation of Receipts of ₹ 21,451.07 crore by the State Government and the Net Budget Estimates (BEs) on the expenditure side being ₹ 22,724.50 crore during the year 2021-22. As against the estimated Receipts, the actual Receipts were ₹ 18,661.91 crore only and the total expenditure was ₹ 18,345.19 crore respectively during 2021-22.

3.1.2 Charged and voted disbursements

The break-up of total disbursement into charged and voted during the last five year period 2017-18 to 2021-22 are given in **Table 3.2**.

Table 3.2: Trend of disbursement into charged and voted during the period 2017-22

(₹ in crore)

Year	Total provision	Disbursements			Net savings (-)			Percentage of savings to provision
		Voted	Charged	Total	Voted	Charged	Total	
2017-18	17,390.11	11,317.09	1,215.32	12,532.41	(-) 4,213.29	(-) 644.41	(-) 4,857.70	27.93
2018-19	17,983.47	12,403.28	1,553.56	13,956.84	(-) 3,870.36	(-) 156.27	(-) 4,026.63	22.39
2019-20	20,493.57	13,403.99	2,043.98	15,447.97	(-)5,026.54	(-) 19.06	(-) 5,045.60	24.62
2020-21	21,681.07	14,086.11	2,101.66	16,187.77	(-) 5,473.52	(-) 19.78	(-) 5,493.30	25.34
2021-22	26,251.93	15,986.42	2,358.77	18,345.19	(-) 7,857.91	(-) 48.83	(-) 7,906.74	30.12

Source: Appropriation Accounts

It can be seen from **Table 3.2** that the percentage of savings to that of total provision ranged between 22.39 per cent in 2018-19 to 30.12 per cent in 2021-22. Large amount of savings in allocated funds indicated inaccurate assessment of budget provision and Receipts.

3.2 Appropriation Accounts

Appropriation Accounts are accounts of the expenditure of the Government for each financial year, compared with the amounts of grants voted and appropriations charged for

different purposes as specified in the schedules appended to the Appropriation Act passed under Article 204 and 205 of the Constitution of India. Appropriation Accounts are on Gross basis. These Accounts depict the original budget provision, supplementary grants, surrenders and re-appropriations distinctly and indicate actual capital and revenue expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Act in respect of both Charged and Voted items of budget. Appropriation Accounts thus facilitate understanding of utilisation of funds, the management of finances and monitoring of budgetary provisions and are, therefore, complementary to the Finance Accounts.

Audit of appropriations by the CAG seeks to ascertain whether the expenditure actually incurred under various grants is in accordance with the authorisation given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution (Article 202) is so charged. It also ascertains whether the expenditure incurred is in conformity with the laws, relevant rules, regulations and instructions.

3.3 Comments on integrity of budgetary and accounting process

3.3.1 Expenditure incurred without authority of law

No money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law in accordance with the provisions of Article 204 of the Constitution. Expenditure on new scheme should not be incurred on a scheme/service without provision of funds except after obtaining additional funds by re-appropriation, supplementary grant or appropriation or an advance from the Contingency Fund of the State.

As per Article 115(1)(a) and 205(1)(a) of the Constitution, New Service means expenditure arising out of a new policy decision, not brought to the notice of Parliament/ State Assembly earlier, including a new activity or a new form of investment.

‘New Instrument of Service’ means relatively large expenditure arising out of important expansion of an existing activity.

Scrutiny of the Appropriation Accounts revealed that ₹ 193.77 crore was incurred in 18 Grants/Appropriations without any provision in the original estimates or supplementary demands, but through re-appropriation without the knowledge of the Legislature. The expenditure incurred requires regularisation. The details of the scheme/service where there were instances of incurring expenditure through re-appropriation without the knowledge of the Legislature and which requires regularisation are given in **Appendix 3.1**.

There were 15 cases under eight Grants/Appropriations, where expenditure of more than ₹ one crore in each case was incurred during the year without budgetary provision. Out of 15, in six cases under six Grants the amount was involved more than ₹ three crore in each case. Among these cases there are instances of incurring expenditure (Capital Expenditure) by more than ₹ 10 crore e.g. in Finance Department and Education (School) Departments. However, Government did not furnish any specific reason for incurring expenditure without budgetary provision.

3.3.2 Transfers not mandated by the Appropriation Act/Detailed Demands for Grants (into Public Account/ Bank Accounts)

The Appropriation Accounts authorise incurrence of expenditure under specified Grants, during the financial year. Hence, transfer of funds from the Consolidated Fund of the State into Public Account heads or into bank accounts, not authorised through the Appropriation Act, are not permissible.

Government receives moneys deposited with them for various purposes by or on behalf of various public bodies and members of the public. These deposits are later adjusted by repayment or otherwise. In this manner, Public Works Department also receives deposit from other Government department or public/private bodies for the execution of civil work, entrusted to them. In Government accounts, 'K-Deposits and Advance' is the sector with major heads for accounting for moneys received by Government on behalf of various public bodies and members of the public. The advances paid to departmental officers for executing departmental activities are adjusted under these heads.

Among the various major heads under 'K-Deposits and Advance', the major head '8443-Civil Deposits' had substantial accumulated balance (₹ 1,201.56 crore) at the end of March 2022 and major portion of this accumulation pertains to five minor heads '108-Public Works Deposits' (₹ 483.44 crore), '106-Personal Deposits' (₹ 416.14 crore), '111-Other Departmental Deposits' (₹ 107.77 crore), '800-Other Deposits' (₹ 100.32 crore) and '103-Security Deposits' (₹ 58.23 crore). The details of the major transactions under five Minor Heads subordinate to Major Head 8443-Civil Deposits during the year 2021-22 are given in **Table 3.3**.

Table 3.3: Transactions of the five minor heads under 8443-Civil Deposits during 2021-22

(₹ in crore)

Head of accounts	Opening balance as on 1 April 2021	Receipts during the year	Disbursement during the year	Closing balance as on 31 March 2022
8443: Civil Deposits, of which	1,393.93	579.26	771.63	1,201.56
108: Public Works Deposits	487.77	191.97	196.30	483.44
106: Personal Deposits	475.89	294.97	354.72	416.14
111: Other Departmental Deposits	254.99	34.70	181.92	107.77
800: Other Deposits	104.94	5.71	0.33	110.32
103: Security Deposits	44.47	51.76	38.00	58.23

Source: Finance Accounts 2021-22

The details of the monthly transactions under the Minor Heads-800 subordinate to Major Head 8443-Civil Deposits during the year 2021-22 is given in **Table 3.4**.

Table 3.4: Transactions under minor heads 800-Other Deposits under 8443 during 2021-22

(₹ in crore)

Month	Receipts	Disbursement
April 2021	1.18	0.00
May 2021	0.43	0.00
June 2021	0.24	0.00

Month	Receipts	Disbursement
July 2021	0.04	0.00
August 2021	0.09	0.00
September 2021	0.26	0.00
October 2021	0.37	0.00
November 2021	0.07	0.00
December 2021	0.20	0.33
January 2022	0.16	0.00
February 2022	0.54	0.00
March 2022	2.13	0.00
Total	5.71	0.33

Source: VLC data

During the year 2021-22, the State Government transferred ₹ 29.73 crore from Capital Head of accounts to Deposit Head (MH 8443-Civil Deposits) through book adjustment. The detailed break-up is given in **Table 3.5**. Moreover, the reason for transfer of fund from Capital Head of Account to Deposit Head was not intimated by the State Government.

Table 3.5: Funds transferred to Deposit Account 8443 from Capital Heads of account during 2021-22

(₹ in crore)

Sl. No.	Major Head of Account	Funds transferred to Major Head 8443- Civil Deposits
1.	4059 Capital Outlay on Public Works	5.35
2.	4070 Capital Outlay on other Administrative Services	0.05
3.	4202 Capital Outlay on Education, Sports, Art and Culture	0.74
4.	4210 Capital Outlay on Medical and Public Health	0.89
5.	4211 Capital Outlay on Family welfare	0.05
6.	4215 Capital Outlay on Water Supply and Sanitation	0.38
7.	4216 Capital Outlay on Housing	0.01
8.	4220 Capital Outlay on Information and Publicity	0.01
9.	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1.55
10.	4235 Capital Outlay on Social Security and welfare	1.75
11.	4401 Capital Outlay on Crop Husbandry	0.33
12.	4403 Capital Outlay on Animal husbandry	0.26
13.	4405 Capital Outlay on Fisheries	0.42
14.	4408 Capital Outlay on Food Storage and Warehousing	0.58
15.	4415 Capital Outlay on Agricultural Research and Education	0.01
16.	4435 Capital Outlay on other Agricultural Programmes	1.55
17.	4515 Capital Outlay on other Rural Development Programmes	1.72
18.	4552 Capital Outlay on North Eastern Areas	0.64
19.	4702 Capital Outlay on Minor Irrigation	5.12
20.	4711 Capital Outlay on Flood Control Projects	0.18
21.	5054 Capital Outlay on Roads and Bridges	7.65
22.	5055 Capital Outlay on Road Transport	0.47
23.	5475 Capital Outlay on other General Economic Services	0.02
	Total	29.73

Source: VLC Data

3.3.3 Misclassification of capital expenditure as revenue expenditure and charged & voted expenditure and vice versa

Misclassification of expenditure and receipts has a great impact on the integrity of the financial statements. Article 202 of the Constitution prescribes that, in respect of every financial year, a statement of the estimated receipts and expenditure of the State for that year, called the “Annual Financial Statement” (or the “budget”), is to be laid before the House of the State Legislature. The estimates of expenditure are classified under ‘charged’ (such expenditure as is not to be submitted to the vote of the Legislative Assembly under the provisions of the Constitution) and ‘voted’ items of expenditure separately. Annual Financial Statement distinguishes expenditure on revenue account from other expenditure as explained in **Chapter II**.

General Financial Rules categorise the primary units of appropriation. There are specific object heads meant for obtaining provision for acquisition of Capital Assets and other Capital Expenditure. These object heads pertaining to booking of expenditure of capital nature should correspond with capital major heads only. However, there are instances where object heads of revenue nature are incorrectly operated with capital major heads and *vice-versa*, for example Grants-in-aid.

Classification of expenditure of revenue nature as capital expenditure or *vice-versa*, results in overstatement/understatement of revenue expenditure and revenue deficit/surplus.

During the year 2021-22, there were cases of misclassification of expenditure of ₹ 494.99 crore of revenue nature as capital expenditure as detailed in **Appendix 3.2**.

It can be seen from **Appendix 3.2**, that the expenditure was mainly booked under various central/State schemes like, Construction (₹ 161.44 crore), Roads and Bridges (₹ 99.42 crore), Special Assistance under Capital, EAP (₹ 63.53 crore), Ayush (₹ 30.35 crore), Assistance for IWMP/PMKSY (₹ 26.10 crore), Infrastructural facilities (Tourism) (₹ 22.55 crore) and as Grants-in-aid for creation of Capital Assets under Capital Head instead of Revenue account during the year 2021-22.

As per the Indian Government Accounting Standard (IGAS) -2, expenditure on Grants-in-Aid is to be classified as Revenue Expenditure. As in the previous years, the Government incorrectly classified the expenditure of ₹ 494.99 crore as Capital Expenditure in violation of the Accounting Standards.

The misclassification of expenditure led to overstatement of Capital Expenditure and Revenue surplus for the year 2021-22 to that extent. The five years’ trend of misclassification of Revenue surplus as Capital expenditure and its impact on Revenue deficit/ surplus is discussed at **Paragraph 3.3.8**.

3.3.4 Unnecessary or excessive supplementary grants

As per Article 205 of the Constitution, a Supplementary or Additional Grant or Appropriation over the provision made by the Appropriation Act for the year can be made during the current financial year, but not after the expiry of the current financial year, as it is necessary to meet;

- i. Expenditure on Schemes of New Expenditure to be taken up within the current financial year.
- ii. Inadequacy of provision.
- iii. Fresh expenditure but not technically “Schemes of New Expenditure.”
- iv. Omissions of provision.

When such additional expenditure is found to be inevitable and there is no possibility of effecting savings within the Grant to cover the excess by re-appropriation, the Secretary in the Department concerned proposes to the Finance Department for Supplementary or Additional Grant or Appropriation.

In deserving cases which are unforeseen and which cannot wait for provision by Supplementary or Additional Grant or Appropriation, advances from the Contingency Fund may be sanctioned in accordance with the provisions made in the Constitution and the relevant rules. The advances so sanctioned will have to be regularised by a Supplementary Grant or Appropriation and recouped to the Contingency fund.

The existence of likely or actual savings in the budget should never be seized upon as an opportunity to introduce fresh items of expenditure which ought to wait till next year. Known savings in the budget should not be left un-surrendered for fear of the next year’s budget allotment being reduced.

Considerable re-appropriation from one Sub Head to another must always be avoided. That fresh expenditure is unavoidable or imperatively necessary or that it will produce consequential economics or that it is essential for preserving the revenue or the public safety are reasonable justifications for introducing fresh expenditure during the course of the year, but in such circumstances, it must be shown that the requirements could not have been foreseen and provided for in the budget. The process of re-appropriation is not designed merely to rectify omissions and lack of foresight.

The Tripura Budget Manual, 1998 (Paragraph 23 of Chapter–IV) provides that, “When unforeseen circumstances make it necessary to incur expenditure not contemplated in the Appropriation Act, every effort should be made to meet it from savings elsewhere within the same grant (voted or charged, as the case may be) by postponement or curtailment of less urgent expenditure. Only if it is not possible to make the requisite funds available by this means, recourse should be to have supplementary estimate after Finance Department agreeing in writing or allocating additional fund. The responsibility in regard to proposals for supplementary estimates rests on the Finance Department. Greatest care should be taken while preparing proposals for supplementary estimates since if on the closing of the accounts any supplementary Grants or Appropriation actually obtained are found to have been unnecessary or excessive, the Audit will draw attention to the fact in the Audit Report on the Appropriation Accounts and the action of the department will attract the criticism of the Public Accounts Committee”.

Scrutiny of the Appropriation Accounts for the year 2021-22, Government of Tripura revealed that the supplementary provisions of more than ₹ 50 lakh were obtained in 65

cases under 44 Grants/Appropriations even though the actual expenditure was less than the original provision. In nine out of 65 cases, the savings were more than ₹ one crore and in 39 cases, the savings were more than ₹ 10 crore. Thus, supplementary provisions in all the cases were not required. The details of Grants/Appropriations where supplementary provision of ₹ 50 lakh or more were obtained in each case even the expenditure was less than the original provision are given in **Appendix 3.3**.

3.3.5 Unnecessary Re-appropriation

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where need for additional funds are identified. The Tripura Budget Manual, 1998 (Paragraph 20 of Chapter-V) provides that, the Finance Department can sanction any re-appropriation of funds within a Grant from one major head to another, provided such re-appropriation does not involve transfer of funds from a “Voted” to a “Charged” head or *vice versa*.

Scrutiny of the detailed Appropriation Accounts for the year 2021-22 revealed that in 42 Grants/Appropriations, there were 131 cases under various Major Heads, where provision were added by re-appropriation though the actual expenditure was less than the original/supplementary provisions. Even in some cases, though no expenditure was incurred against the original provision, funds were further added through re-appropriation. As a result there were large savings in each case which indicates unnecessary re-appropriation of fund, as detailed in **Appendix 3.4**.

3.3.6 Unspent amount and surrendered appropriations and/or large savings/surrenders

Complete accuracy of estimates may not always be possible; but where the omission or inaccuracy is the result of lack of forethought, neglect of the obvious or slipshod estimating, it is not readily excusable. The golden rule for all Estimating Officers should be to provide in the budget for everything that can be foreseen and to provide only as much as is necessary. The Administrative and Finance Departments should, in checking the estimates, apply unrelentingly the proven and well-tried check of average of previous actuals with known or reasonably foreseeable facts which may modify that average.

No object is served by keeping back savings which should ideally be surrendered in time. For this reason, appropriations which are likely to remain unspent must be reported for surrender as early as possible. Surrenders are being made generally in the month of March, and a careful study of figures of expenditure incurred and watch over the progress of last month’s expenditure should enable a Controlling Officer to fix upon his final requirements with a reasonable degree of exactness.

When the need for surrender manifests itself, the Controlling Officers should carefully estimate the amounts that they can surrender. The aim should be to surrender as much as they can so as to keep the expenditure just within the modified Grant.

The Public Accounts Committee (PAC), Tripura Legislative Assembly took initiative for State’s tighter budgeting, with regard to both savings and excess. For this purpose, the State PAC had specified limits/financial thresholds for making comments in Appropriation Accounts.

The Accountant General (A&E), Tripura provides the draft Appropriation Accounts to the Controlling Officers of the departments of the State Government (July 2022) and seeks the reasons/explanation for the variations in expenditure with reference to approved budgetary allocation in keeping with the limits set by the PAC.

The monetary limits of savings/excesses to be commented upon in the Appropriation Accounts as approved by the PAC in May 2008 are shown in **Table 3.6**.

Table 3.6: Monetary limits of savings/excesses to be commented upon

Savings	No notes and comments are necessary if a grant/appropriation has an overall savings of less than two <i>per cent</i> of the total provision or the amount of overall savings in absolute term is small. If the overall savings in a grant/appropriation is in excess of the limit (two <i>per cent</i>), notes and comments on savings should be included, in respect of sub-heads where the savings has the variation of more than 10 <i>per cent</i> of the provision or ₹ 20 lakh whichever is higher.
Excess	Comments on individual sub-heads are limited to excess over ₹ five lakh or 10 <i>per cent</i> of the provision whichever is less.

Financial Rules state that the reasons for additional expenditure/ savings should be explained with case specific comments, and vague expressions such as “based on actual requirements”, “release/sanction of fund by the Government of India”, *etc.* should be avoided.

Budgetary allocations based on unrealistic proposals, poor expenditure monitoring mechanism, weak capacity in scheme implementation/ weak internal controls prompt release of funds towards the end of the financial year, and increase the propensity of the departments to retain huge balances outside the Government account in Bank Accounts. Excessive savings also deprives other departments of the funds which they could have utilised.

Scrutiny of the Appropriation Accounts for the year 2021-22 revealed that, in 15 out of 64 Grants/Appropriations, there were savings of more than ₹ 100 crore and in five cases, the savings constituted over 40 *per cent* of the budget allocation in the respective Grants/Appropriations during the year 2021-22. The details of the grants/Appropriations where savings was more than ₹ 100 crore during the year 2021-22 are given in **Appendix 3.5**.

In 40 out of 64 Grants/Appropriations where Budget allocation during the year 2021-22 was more than ₹ one crore in each case, the expenditure during the year was less than 50 *per cent* of the total budget provision for the year. The details of the Grants/Appropriations where the budget allocation during the year 2021-22 was more than ₹ one crore, but the expenditure during the year was less than 50 *per cent* of the total budget are given in **Appendix 3.6**.

It can be seen from **Appendix 3.6** that, most of the grants relate to developmental schemes *like* housing, irrigation, medical and health, education, rural and urban infrastructure, education and welfare sectors. Government has not been able to ensure that clearances and

sanctions are accorded on time so as to ensure that the envisaged benefits accrued to the targeted beneficiaries.

Improving rural and urban Infrastructure, education and healthcare is a major challenge faced by most States across the country, and the low percentage utilisation of allocated budget in most of these grants which are directly related to rural, urban, education and healthcare sectors is a cause for concern.

It is recommended that the Government may examine the reasons for low utilisation of budget in these Grants and to take suitable corrective action.

Scrutiny of the Appropriation Accounts for the year 2021-22 revealed that, in seven Grants/Appropriations, provision of ₹ 9.35 crore was allocated for the year 2021-22, but no expenditure was incurred during the year as detailed in **Table 3.7**.

Table 3.7: Grants/Appropriation with nil expenditure during 2021-22

(₹ in crore)

Sl. No	Grant No. and Name	Original	Suppl.	Total	Exp.	Savings
	Revenue-Charged					
1	19: Tribal Welfare Department	0.20	0.00	0.20	0.00	0.20
2	29: Animal Resource Development Department	0.32	0.00	0.32	0.00	0.32
3	35: Urban Development Department	1.20	0.00	1.20	0.00	1.20
	Capital-Voted					
1	38: General Administration (Printing and Stationery) Department	0.50	0.02	0.52	0.00	0.52
2	42: Education (Sports and Youth Programme) Department	0.03	5.99	6.02	0.00	6.02
3	45: Taxes and Excise	0.59	0.00	0.59	0.00	0.59
4	62: Education (Elementary) Department	0.50	0.00	0.50	0.00	0.50
	Total	3.34	6.01	9.35	0.00	9.35

3.3.6.1 Persistent Savings in Grants/Appropriations

During the last five years from 2017-18 to 2021-22, there were persistent savings of more than ₹ one crore in 60 cases (42 cases in revenue and 18 cases in capital heads of account). The number and name of Grants/Appropriations where persistent savings of more than ₹ one crore occurred in each case during the last five years are shown in **Appendix 3.7**.

During the five year period 2017-18 to 2021-22, out of 60 cases of persistent savings of more than ₹ one crore, savings of more than ₹ 10 crore in each year occurred in 16 cases under revenue heads (voted). There were persistent savings of more than ₹ 10 crore each year in seven cases under the capital heads (voted).

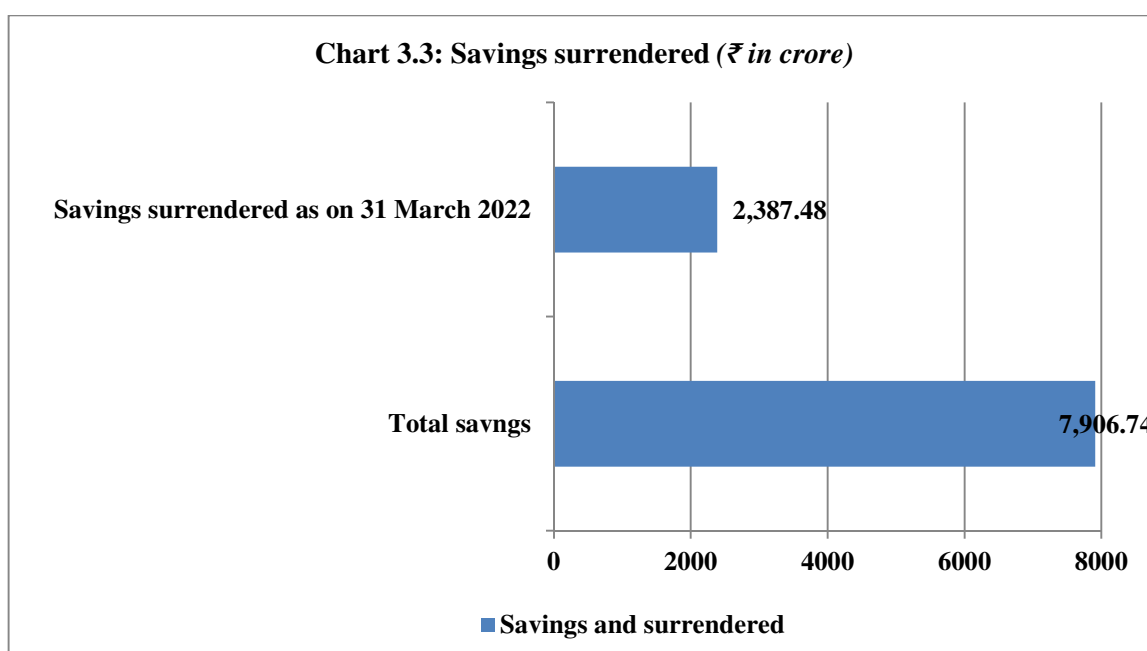
It was also noticed that out of the 60 cases, there were savings of more than ₹ 100 crore in 14 cases while in one case (Grant No. 43), the savings was more than ₹ 1,000 crore during the year 2021-22. The Grant/Appropriation where persistent savings of more than ₹ 100 crore occurred in each year during last five years was in **Grant No.43-Finance Department (Revenue-Voted)**.

Persistent savings over a period of five years or more indicated that the basic assumptions behind the overall budget formulation process were not realistic and there was lack of proper assessment as well as prudent utilisation of the allocated budgetary provision.

The issue of persistent savings is being pointed out every year in the State Finances Audit Report of the Comptroller and Auditor General of India. However, no corrective measures have been taken by the departments concerned for minimising the savings, as savings continued in most of the departments even during 2021-22.

3.3.6.2 Savings not surrendered before close of financial year 2021-22

During the year 2021-22, there was overall savings of ₹ 7,906.74 crore, of which ₹ 2,387.48 crore was surrendered at the end of 31 March 2022 leaving not surrendering of ₹ 5,519.26 crore before closing of the financial year, as detailed in **Chart 3.3**.



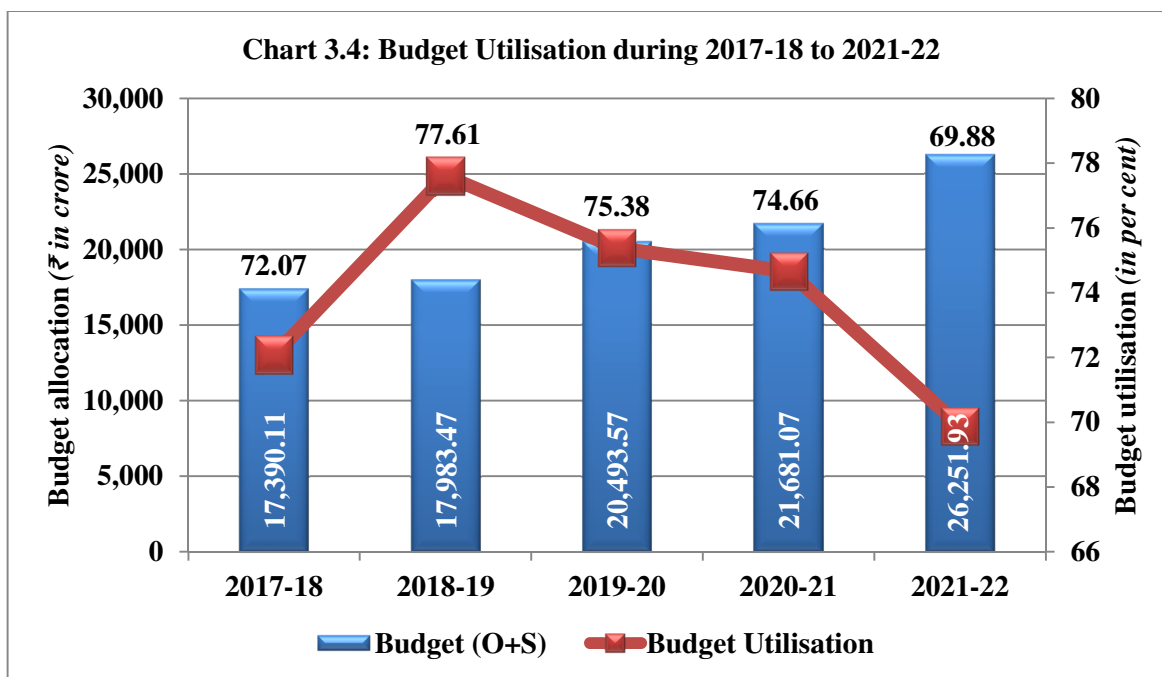
Source: Appropriation Accounts 2021-22

In case of 17 Grants/Appropriations, 25 per cent or more savings were not surrendered though after surrendering of fund ₹ 10 crore and above at the end of March 2022. Details are given in **Appendix 3.8**.

Non-surrendering of substantial savings on time reflects lack of efficiency in budget management.

3.3.6.3 Budget utilisation during 2017-18 to 2021-22

Optimal utilisation of allocated budget indicates the extent of realistic budgeting and ensuring of the actual utilisation of funds in a time bound manner for the purpose for which these provisions are made. During the last five years from 2017-18 to 2021-22, the utilisation of allocated budget in the State increased from 72.07 per cent in 2017-18 to 77.61 per cent in 2018-19, thereafter declining trend which stood at 69.88 per cent in 2021-22 as detailed in **Chart 3.4**.



Savings of allocated funds indicate inaccurate assessment of requirement as well as inadequate capacity to utilise the funds for intended purposes.

3.3.7 Excess expenditure and its regularisation

Article 205 (1)(b) of the Constitution provides that if any money has been spent on any service during a financial year in excess of the amount granted for that service and for that year, the Governor shall cause to be presented to the Legislative Assembly of the State, a demand for such excess. This implies that, it is mandatory for a State Government to get excesses over grants/appropriations regularised by the State Legislature for the Financial Year.

Although no time limit for regularisation of excess expenditure has been prescribed under the Article, the regularisation of excess expenditure is done after discussion of the Appropriation Accounts by the Public Accounts Committee. Failure to do so is in contravention of constitutional provisions and defeats the objective of ensuring accountability by the Legislature of the executive over utilisation of public money.

3.3.7.1 Excess expenditure relating to the year 2021-22

Scrutiny of Appropriation Accounts for the year 2021-22, revealed that there was no excess expenditure among the 64 grants/appropriations against the overall budget provisions in the grant level but in few cases there were excess expenditure in Major Head level. The detailed Major Head wise excess expenditure (Gross) over the authorisation from the Consolidated Fund of State during 2021-22 is given in **Appendix 3.9**.

3.3.7.2 Regularisation of excess expenditure of previous financial years

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get the excess over a Grant/Appropriation regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed under the Article,

regularisation of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee (PAC).

Expenditure incurred in excess of the budget provision under both Voted and Charged categories by various departments of the State Government are being reported every year in the Reports of the Comptroller and Auditor General of India on the State Finances of Government of Tripura.

Excess expenditure of ₹ 251.50 crore over budgetary provision pertaining to the year 2018-19 (₹ 20.94 crore), 2019-20 (₹ 8.87 crore) and 2020-21 (₹ 221.69 crore) were not regularised as of 31 March 2022 (**Table 3.8**).

Such excess expenditure over budgetary allocation is a matter of concern, as it is indicative of poor budgetary management and dilutes legislative oversight over public funds. Government needs to view this seriously and take appropriate corrective measures. The details of the Grant/Appropriation where excess expenditure over budget provision occurred during the previous year 2018-19, 2019-20 and 2020-21, which require regularisations by the State Legislature are shown in **Table 3.8**.

Table 3.8: Details of Excess expenditure relating to the year 2018-19, 2019-20 and 2020-21 requiring regularisation

(₹ in crore)

Sl. No.	No. and Name of the Grant/Appropriation	Revenue		Capital		Excess expenditure
		Charged	Voted	Charged	Voted	
	2020-21					
1	13: Public Works (R&B)	0.00	217.01	0.00	0.00	217.01
2	59: Tourism	0.00	0.00	0.00	4.68	4.68
	Total	0.00	217.01	0.00	4.68	221.69
	2019-20					
1	48: High Court	0.00	1.41	0.00	0.00	1.41
2	58: Home (FSL, PAC, Prosecution & Co-ordination Cell) Department	0.00	3.15	0.00	0.00	3.15
3	43: Finance Department	0.00	0.00	4.31	0.00	4.31
	Total	0.00	4.56	4.31	0.00	8.87
	2018-19					
1	14: Power Department	0.00	0.00	0.00	12.38	12.38
2	19: Tribal Welfare Department	0.08	0.00	0.00	0.00	0.08
3	23: Panchayati Raj Department	0.00	0.00	0.00	1.02	1.02
4	25: Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	0.00	0.00	0.00	1.15	1.15

Sl. No.	No. and Name of the Grant/Appropriation	Revenue		Capital		Excess expenditure
5	26: Fisheries Department	0.03	0.00	0.00	1.85	1.88
6	33: Science, Technology and Environment Department	0.00	0.00	0.00	2.13	2.13
7	42: Education (Sports and Youth Programme) Department	0.00	0.00	0.00	2.13	2.13
8	51: Public Works (Drinking Water and Sanitation) Department	0.15	0.00	0.00	0.00	0.15
9	59: Tourism Department	0.00	0.00	0.00	0.02	0.02
	Total	0.26	0.00	0.00	20.68	20.94
	Grand Total	0.26	221.57	4.31	25.36	251.50

Source: Appropriation Accounts

3.3.8 Grant-in-aid for creation of capital assets

Grants-in-aid are payments in the nature of assistance, donations or contributions made by one government to another government, body, institution or individual. Grants-in-aid are given for specified purpose of supporting an institution including construction of assets.

As per IGAS-2, Grant-in-aid disbursed by a grantor to a grantee shall be classified and accounted for as revenue expenditure irrespective of the purpose for which the funds disbursed as Grants-in-aid are to be spent by the grantee, except in cases where it has been specifically authorised by President on the advice of the Comptroller and Auditor General of India.

The extent of classification of GIA as Capital Expenditure and the resultant impact on revenue deficit/surplus, if expenditure from GIA is treated as Revenue Expenditure is shown in **Table 3.9**.

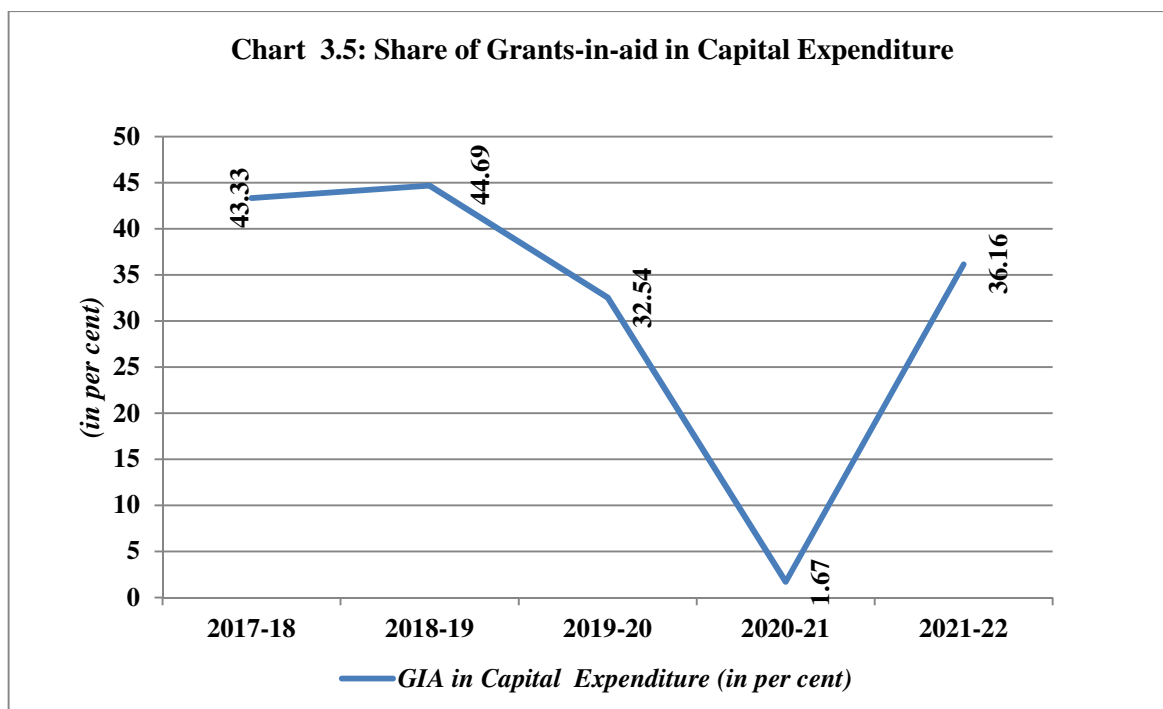
Table 3.9: Extent of classification of GIA as Capital Expenditure

Years	(<i>₹ in crore</i>)				
	2017-18	2018-19	2019-20	2020-21	2021-22
GIA booked as Capital Expenditure	770.06	661.74	287.38	13.91	494.99
Total Capital Expenditure	1,777.05	1,480.87	883.22	832.08	1,368.95
Share of GIA in Capital Expenditure (<i>in per cent</i>)	43.33	44.69	32.54	1.67	36.16
If expenditure of GIA is treated as Revenue Expenditure instead of Capital, the impact on Revenue Deficit (-)/ Revenue Surplus (+) would be	(-) 1,059.33	(-) 520.05	(-) 2,662.70	(-) 1,089.33	993.72

It can be seen from **Table 3.9** that, if the State Government had classified Grants-in-Aid for creation of Capital assets as revenue expenditure as per IGAS-2 instead of capital expenditure, the Revenue Surplus would be (+) ₹ 993.72 crore during 2021-22 instead of ₹ 1,488.71 crore during the year.

Share of Grants-in-aid in Capital Expenditure

The share of Grant-in-aid under Capital expenditure during the last five years are shown in Chart 3.5.



3.4 Comments on effectiveness of budgetary and accounting process

3.4.1 Budget projection and gap between expectation and actual

Efficient management of tax administration/other receipts and public expenditure holds the balance for achievement of various fiscal indicators. Budgetary allocations based on unrealistic proposals, poor expenditure monitoring mechanism, weak scheme implementation capacities/ weak internal controls lead to sub-optimal allocation among various developmental needs.

The summarised position of budget including supplementary budget, actual expenditure, and excess/savings during 2021-22 against 64 Grants/ Appropriations (63 Grants and one Appropriation) is given in Table 3.10.

Table 3.10: Summarised position of Actual Expenditure vis-à-vis Budget (Original/Supplementary) provisions during the financial year 2021-22

(₹ in crore)

	Nature of expenditure	Original Grant/App.	Suppl Grant/App.	Total	Actual exp.	Net Savings (-)/ Excess (+)	Surrender of savings	
							Amount	Percentage of net savings
Voted	I. Revenue	18,819.30	1,895.48	20,714.78	14,487.61	-6,227.17	1,919.44	30.82
	II. Capital	2,046.78	1,076.42	3,123.20	1,444.73	-1,678.47	458.38	27.31
	III. Loans & Advances	6.35	0.00	6.35	54.08	47.73	0.00	0.00
	Total	20872.43	2971.90	23844.33	15986.42	-7857.91	2,377.82	30.26

	Nature of expenditure	Original Grant/App.	Suppl Grant/App.	Total	Actual exp.	Net Savings (-)/ Excess (+)	Surrender of savings	
							Amount	Percentage of net savings
Charged	IV. Revenue	1,424.94	295.07	1,720.01	1,701.80	-18.21	5.00	27.46
	V. Capital	0.00	0.61	0.61	0.63	0.02	0.00	0.00
	VI. Public Debt- Repayment	686.98	0.00	686.98	656.34	-30.64	4.66	15.21
	Total	2,111.92	295.68	2,407.60	2,358.77	-48.83	9.66	19.78
	Grand Total	22,984.35	3,267.58	26,251.93	18,345.19	-7,906.74	2,387.48	30.20

Source: Appropriation Accounts 2021-22

As can be seen from **Table 3.10** that overall net savings of ₹ 7,906.74 crore (30.12 per cent) of total provision was more than two times of the supplementary provision of ₹ 3,267.58 crore obtained (March 2022) during the year. As against the estimated Receipts of ₹ 21,451.07 crore, the actual Receipts were ₹ 18,661.91 crore only and the total expenditure was ₹ 18,345.19 crore against the (Net) provision of ₹ 22,724.50 crore during 2021-22. This implied that the savings were hypothetical, as the funds were not actually available for expenditure, which indicates that the budget formulation process was unrealistic due to poor budgetary management.

Utilisation of budgeted funds by the State was sub-optimal to some extent every year during the past five years. The extent of savings during the last five years is given in **Table 3.11**.

Table 3.11: Original Budget, Revised Estimate and Actual Expenditure during 2017-22

Particulars	(₹ in crore)				
	2017-18	2018-19	2019-20	2020-21	2021-22
Original Budget	16,228.76	16,627.20	17,746.46	20,066.60	22,984.35
Supplementary Budget	1,161.35	1,356.27	2,747.11	1,614.47	3,267.58
Revised Estimate	17,390.11	17,983.47	20,493.57	21,681.07	26,251.93
Actual Expenditure	12,532.41	1,3956.84	15,447.97	16,187.77	18,345.19
Savings (-) /excess (+)	(-) 4,857.70	(-) 4,026.63	(-) 5,045.60	(-) 5,493.30	(-) 7,906.74
Percentage of Savings	27.93	22.39	24.62	25.34	30.12

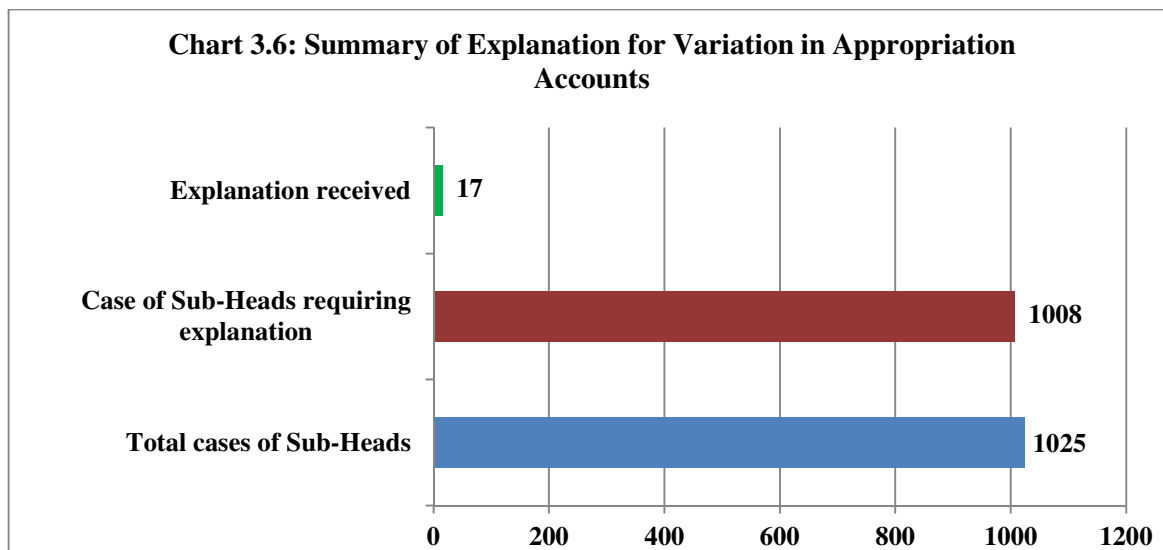
As can be seen from **Table 3.11**, utilisation of budget during the last five years was almost above 70 per cent.

Financial Rules state that reasons for additional expenditure/savings should be explained with case specific comments, and vague expressions such as “based on actual requirements”, “release/sanction of fund by the Government of India”, etc. should be avoided.

Audit of Appropriation Accounts of 2021-22 revealed that, in many cases, the Controlling Officers have not provided explanation for the variations in the expenditure *vis-à-vis* budgeted allocations and were not precise even where the explanations were provided. Scrutiny further revealed that, augmentation/reduction of provision through re-appropriation/supplementary grant was stated to be “based on actual requirement”. However, excess expenditure/savings in each of the Sub-Heads within the grants that received re-appropriation/supplementary provision would indicate that there was no requirement of additional funds.

It was noticed that out of 1,025 cases of savings/excess, as commented in 66 sub-heads under 64 Grants/Appropriations, the specific explanation were received only in 17 cases from the Controlling Officers for the year 2021-22.

Details of the variations of explanation are shown in **Chart 3.6**.



Ambiguous response of the Controlling Officers or absence of explanation for variation between the budgeted allocation and its utilisation limits the legislative control over budget as a means of ensuring financial accountability of the Government.

3.4.2 Supplementary budget and opportunity cost

At times, while obtaining supplementary provision, the department's report to legislature large additional requirement for different purposes under various schemes/activities; but finally they are unable to spend not only the entire supplementary provision or parts thereof but also the original budget provision. As a result, the unutilised funds could not be made use of. At the same time, some of the schemes remained incomplete due to want of funds. Thus, the intended benefit of the unfinished schemes could not be extended to the public at large in such cases. Further, this leads to escalation of project cost.

The Government also announces several new policies/schemes for implementation through the Finance Minister (FM) Budget Speech and other budget documents which is either for that Financial Year *i.e.* one-time activity or is of a recurring nature. Broadly, all the schemes, budget allocation thereon, timeframe of their completion and intended benefit announced by Government can be gathered from the Budget Speech of the FM. Actual figures related to expenditure with funding pattern *i.e.* from the State's own resources or from Central Government assistance or through debt may be gathered from the Finance Accounts of the State. (Example: Appendix of the Finance Accounts of the States related to Major Policy Decisions of the Government during the year or New Schemes proposed in the Budget provide details of the schemes, expenditure thereon and funding pattern, *etc.*). Of these, several schemes/programmes declared by the Government do not typically get operationalised due to lack of preparatory work and/or lack of adequate allocation of budget.

Scrutiny of the Appropriation Accounts for the year 2021-22 revealed that unnecessary excessive budget/supplementary provision were obtained in some grants leading to savings while some major projects/schemes remained incomplete due to non-availability of fund. The cases where unnecessary excessive budget/supplementary provision in some grants in excess of ₹ five crore provision and savings of more than 30 *per cent* are given in **Appendix 3.10**.

3.4.3 Major policy pronouncements in budget and their actual funding for ensuring implementation

Several policy initiatives/schemes taken up by Government are not executed or are partially executed due to non-approval of scheme guidelines/modalities, non-commencement of works for want of administrative sanction, non-release of budget, *etc.* This deprives the beneficiaries of intended benefits. Savings in such schemes deprive other departments of the funds which they could have utilised.

Every year, the State Finance Minister delivers Budget Speech in the Tripura Legislative Assembly. The Budget Speech provides an overview of the economy of the previous and current years, and also gives Budget Estimates for the next financial year, covering the prevailing economic situation of the State. The Budget Speech also provides the broad framework of expenditure in detail for the current financial year in different sectors and explains the priorities of the Government by way of pronouncement of new policy initiatives/schemes for the social and economic welfare of the people of the State. The Budget Speech also specifies the focus areas of the State Government.

In the Budget Speech 2021-22, the Finance Minister mentioned some policy initiatives/schemes for implementation in the State for the financial year 2021-22 for the social and economic welfare of the people of the State. The details of some policy decisions/schemes initiated by the State Government with budget provisions, as furnished by the State Government departments are mentioned in **Appendix-XI** of the Finance Accounts for the year 2021-22. However, details of the schemes/components under various Major Heads where no expenditure was incurred against the budget provision are shown in **Appendix 3.11**.

3.4.4 Trends of expenditure against receipts

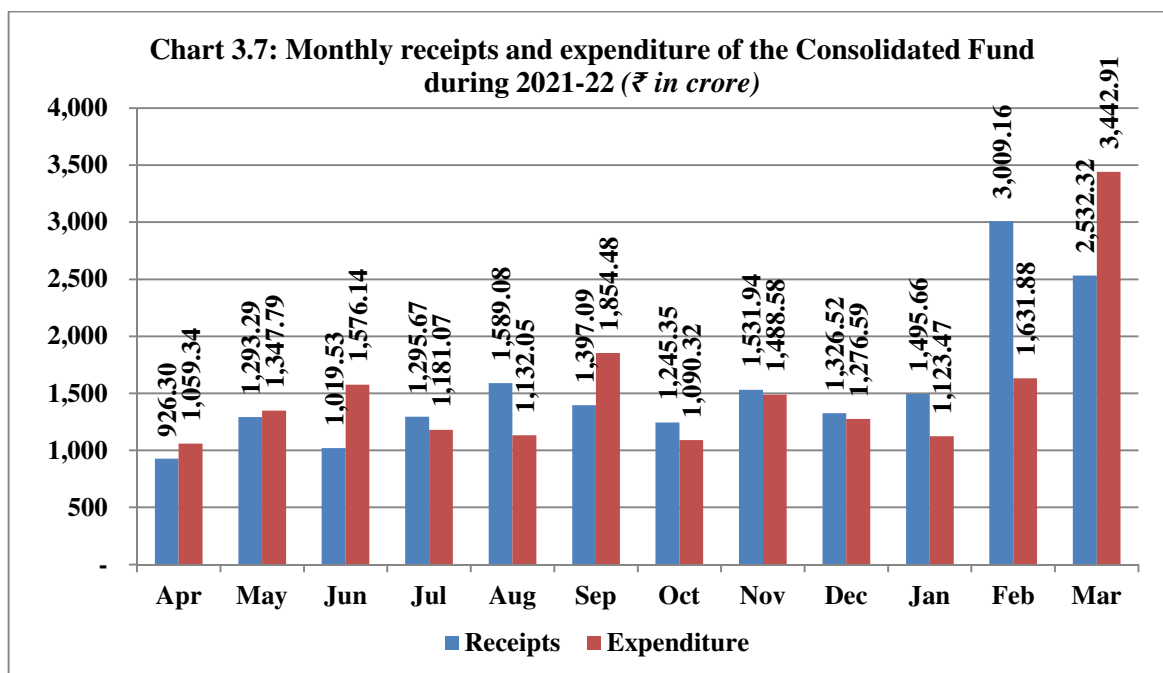
Government funds should be evenly spent throughout the year. The rush of expenditure towards the end of the financial year is regarded as a breach of financial propriety. Instructions regarding this are available in Budget Manual, Finance Department OMs, *etc.* Maintaining a steady pace of expenditure is a crucial component of sound public financial management, as it obviates fiscal imbalance and temporary cash crunches due to mismatch of revenue expenditure during a particular month arising out of unanticipated heavy expenditure in that particular month.

Financial Rules²⁶ 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.

²⁶ Rule 62(3) of GFR, 2017

There are 141 cases where entire expenditure was incurred during the last month of the financial year, *i.e.*, March 2022 in certain Sub-Heads under various Grants/Appropriations. There are 36 cases where the entire expenditure (more than one crore in each case) was incurred in March 2022. The details of major Sub-Heads of account where more than ₹ one crore was incurred in March 2022 is shown in **Appendix 3.12**.

The monthly trend of receipts and expenditure with Consolidated Fund during the year 2021-22 are given in **Chart 3.7**.



Source: VLC data

It can be seen from **Chart 3.7** that, during March 2022, the State Government incurred expenditure of ₹ 3,442.91 crore against the receipt of ₹ 2,532.32 crore during March 2022 while in there was an expenditure of ₹ 1,631.88 crore against the receipt of ₹ 3,009.16 crore in February 2022. During the last quarter of 2022 the government incurred expenditure of ₹ 6,198.26 crore which constituted 34.05 *per cent* of the total expenditure. In March alone, the expenditure of ₹ 3,442.91 crore was 18.91 *per cent* of the total expenditure of ₹ 18,204.61 crore for the year 2021-22.

3.4.4.1 Rush of Expenditure

Government funds should be evenly spent throughout the year. The rush of expenditure towards the end of the financial year is regarded as a breach of financial propriety. Maintaining a steady pace of expenditure is a crucial component of sound public financial management, as it obviates fiscal imbalance and temporary cash crunches due to mismatch of revenue expenditure during a particular month arising out of unanticipated heavy expenditure in that particular month.

Financial Rules²⁷ 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.

It was seen that out of total expenditure of ₹ 18,204.61 crore (Revenue: ₹ 16,125.24 crore and Capital: ₹ 2,079.37 crore) incurred during the year 2021-22, ₹ 6,198.26 crore was incurred in the last quarter of the financial year, of which ₹ 4,648.35 crore (74.59 per cent) was incurred in 103 Major head of account under the Consolidated fund excluding disbursement of Public debt. Further, it was seen that out of total expenditure of ₹ 3,442.91 crore incurred in March 2022, ₹ 2,365.21 crore (Revenue: ₹ 1,699.02 crore; Capital: ₹ 666.19 crore) constituting 68.70 per cent was incurred under 103 Major head during March 2022. Moreover, a substantial amount was incurred on last day of the financial year under some of the Major head (e.g MH 2071: ₹ 61.81 crore; MH 2216: ₹ 128.35 crore; MH 5054: ₹ 9.91 crore, etc.) which indicates that the amount was shown as expenditure to avoid the lapse of Budget grant of the financial year.

Major-head wise expenditure during the last quarter and in March 2022 where the expenditure in March was more than 40 per cent of the expenditure during the last quarter of the financial year 2021-22 are shown in **Table 3.12**.

Table 3.12: Major-head wise expenditure during the last quarter and in March 2022
(Percentage of expenditure in March to last quarter was above 40 per cent)

(₹ in crore)

Major Head of Account	Particulars	Total Expenditure	Expenditure incurred during last quarter of the financial year 2021-22	Expenditure incurred during March 2022	Percentage of expenditure in March to last quarter
2202	General Education	2,243.01	472.93	215.58	45.58
2215	Water Supply and Sanitation	223.11	81.97	50.36	61.44
2235	Social Security and Welfare	870.56	230.44	154.39	67.00
2401	Crop Husbandry	353.98	125.03	51.17	40.93
2406	Forestry and Wild Life	204.29	71.21	52.27	73.40
2515	Rural Development programme	675.10	123.47	65.16	52.77
3054	Roads and Bridges	292.99	65.26	53.80	82.44
4059	Capital outlay on Public Works	213.28	196.73	187.71	95.41
4210	Capital outlay on Medical and Public Health	83.79	47.64	36.84	77.33
4515	Capital outlay on Rural Development Programme	20.08	16.23	13.32	82.07

²⁷ Rule 62(3) of GFR, 2017

Major Head of Account	Particulars	Total Expenditure	Expenditure incurred during last quarter of the financial year 2021-22	Expenditure incurred during March 2022	Percentage of expenditure in March to last quarter
4702	Capital outlay on Minor Irrigation	59.47	50.16	22.59	45.04
5054	Capital outlay on Roads and Bridges	372.22	253.75	236.65	93.26

3.4.5 Review of selected grants

3.4.5.1 Introduction

A review of Grant No. 13 and Grant No. 51 operated in the Public Works Department of the State were undertaken mainly to ascertain compliance with budgeting processes, monitoring of funds, control mechanisms and implementation of the schemes within these grants, savings, re-appropriations, persistent diversion of funds for other purposes, etc.

The Secretary to the Government of Tripura, Public Works Department was the administrative head of the Department.

(A) Review of Grant No. 13

(i) Financial Position

The overall budget and actual expenditure of the Grant No. 13 during the year 2021-22 is given in **Table 3.13**.

Table 3.13: Budget and actual expenditure during 2021-22

(₹ in crore)

	Nature of expenditure	Original Grant/App.	Supple Grant/App.	Total Provision	Actual exp.	Net Savings (-)/ Excess (+)	Surrender in March	
							Amount	Per cent
Voted	Revenue	539.85	0.48	540.33	536.74	(-) 3.59	58.55	1,630.92
	Capital	639.87	400.93	1,040.80	493.09	(-) 547.71	0.00	0.00
	Total	1,179.72	401.41	1,581.13	1,029.83	(-) 551.30	58.55	10.62
Charged	Revenue	4.00	0.00	4.00	1.37	(-) 2.63	2.58	98.10
	Capital	11.00	0.61	11.61	7.50	(-) 4.11	3.47	84.43
	Total	15.00	0.61	15.61	8.87	(-) 6.74	6.05	89.76
Grand Total		1,194.72	402.02	1,596.74	1,038.70	(-) 558.04	64.60	11.58

Source: Appropriation Accounts 2021-22

As against the total provision of ₹ 1,596.74 crore, the actual expenditure incurred by the Department during 2021-22 was ₹ 1,038.70 crore (65.05 per cent) resulting in savings of ₹ 558.04 crore (34.95 per cent) during the year. Out of the total savings of ₹ 558.04 crore, ₹ 64.60 crore (11.58 per cent) was surrendered by the Department before the close of the financial year. Non-surrendering of balance savings of ₹ 493.44 crore (88.42 per cent) by the Department before the close of the financial year violated the Financial Rules.

(ii) Substantial savings under Sub-Heads

There was savings of ₹ 558.04 crore out of a budgetary provision of ₹ 1,596.74 crore under various Sub-Heads of Grant No. 13: PWD (R&B) during 2021-22. Details of Heads of Account where there were savings of over ₹ one crore are given in **Appendix 3.13 (Part A)**.

Considering that most of the savings pertained to centrally sponsored schemes and central assistance to State plan schemes, the performance of the Department in fulfilling its responsibilities with regard to implementation of schemes related to developmental works of major and minor nature is sub optimal.

(iii) Persistent Savings

There were persistent savings of more than ₹ 150 crore every year during five-year period 2017-22 under Grant No. 13: PW(R&B). Year-wise position of persistent savings during 2017-22 under this Grant is given in **Table 3.14**.

Table 3.14: Persistent savings*(₹ in crore)*

Head	2017-18	2018-19	2019-20	2020-21	2021-22
Revenue Charged	36.81	13.04	1.41	7.75	2.63
Capital Voted	143.81	137.83	302.65	608.30	547.71
TOTAL	180.62	150.87	304.06	616.05	550.34

The Department had two UCs involving ₹ 83.92 crore pending and the six PD Accounts had balances of ₹ 1.60 crore lying unutilised as on 31 March 2022. There were ₹ 10.28 crore lying unutilised as on 31 March 2021. Persistent savings indicate a deeper problem of inability to assess the requirement of funds realistically as well as inadequate capacity to utilise the allocated funds optimally and needs to be addressed by the State Government.

(iv) Unnecessary re-appropriation of Funds

Scrutiny of the detailed appropriations in respect of Grant No. 13: PWD (R&B) revealed that in seven cases under Major Heads 2059, 2216, 4059 and 5054 there was an addition of ₹ 20.88 crore by re-appropriation, though expenditure of ₹ 368.76 crore was incurred resulting in savings of ₹ 163.96 crore during the year. Hence re-appropriation obtained in this head was unnecessary which is detailed in the **Table 3.15**.

Table 3.15: Unnecessary re-appropriation of Funds (where savings more than ₹ one crore)*(₹ in crore)*

Sl. No.	Head of accounts	Provisions				Actual exp.	Final savings
		Original	Supp.	Re-app.	Total		
Revenue-Voted							
	2059	Public works					
	80	General					
	001	Direction and Administration					

Sl. No.	Head of accounts		Provisions				Actual exp.	Final savings
			Original	Supp.	Re-app.	Total		
1	25	Public works	259.42	0	2.42	261.84	217.05	44.79
	2216	Housing						
	05	General Pool Accommodation						
	796	Tribal Area Sub-plan						
2	25	Public works	2.33	0	1.31	3.64	2.10	1.54
Capital-Voted								
	4059	Capital Outlay on Public Works						
	80	General						
	789	Special Component Plan for Scheduled Castes						
3	25	Public works	0.85	9.12	0.05	10.02	1.58	8.44
	796	Tribal Area Sub-plan						
4	25	Public works	1.55	16.62	0.09	18.26	2.86	15.40
	5054	Capital Outlay on Roads and Bridges						
	04	District and Other Roads						
	337	Roads Works						
5	68	Road and Bridges	0	116.07	13.89	129.96	51.01	78.95
	789	Special Component Plan for Scheduled Castes						
6	54	National Bank for Agriculture and Rural Development	34.00	9.88	0.35	44.23	40.12	4.11
	796	Tribal Area Sub-plan						
7	54	National Bank for Agriculture and Rural Development	62.00	0	2.77	64.77	54.04	10.73
TOTAL			360.15	151.69	20.88	532.72	368.76	163.96

(v) Savings occurred even after reduction by re-appropriation

Scrutiny of the detailed appropriations in respect of Grant No. 13 revealed that in four cases under Major Heads 2059 and 5054 though reduction done by re-appropriation but saving occurred. Major cases where savings was more than ₹ one crore are given in the following **Table 3.16**.

Table 3.16: Savings occurred even after reduction by re-appropriation (where saving more than ₹ one crore)*(₹ in crore)*

Sl. No.	Heads of Account		Original	Supp.	Re-app.	Total provision	Total exp.	Saving
Revenue-voted								
	2059	Public Works						
	80	General						
	001	Direction and administration						
	053	Maintenance and Repairs						
1	25	Public Works	3.90	0	- 0.16	3.74	0.89	2.85
	789	Special Component Plan for Scheduled castes						
2	25	Public Works	2.38	0	- 0.90	1.48	0.29	1.19
	799	Suspense						
3	65	Suspense Account	30.00	0	- 15.00	15.00	11.98	3.02
Capital Voted								
4	5054	Capital outlay on Roads and Bridges						
	04	District and other Roads						
	337	Road Works						
	54	National Bank for agriculture and Rural Development (NABARD)	104.00	27.96	-15.95	116.01	103.00	13.01

(vi) Expenditure incurred without budget provision

Instances of incurring expenditure without the knowledge of the Legislature have been noticed in the following cases given in the **Table 3.17**. The excess expenditure requires regularisation.

Table 3.17: Expenditure incurred without budget provision (where expenditure more than ₹ one crore)*(₹ in crore)*

Sl. No	Head of Accounts	Number of Schemes/ Sub Heads	Original	Supple-mentary	Re-appro-riation	Actual Expenditure
Revenue-Voted						
	3054	Roads and Bridges				
	04	District and Other Roads				
	799	Suspense				
1	68	Roads and Bridges	0	0	15.00	1.66
Capital-Voted						
	5054	Capital Outlay on Roads and Bridges				
	04	District and Other Roads				
	337	Road Works				
2	76	Pradhan Mantri Gram Sadak Yojana	0	0	9.91	9.91

(vii) Entire provision under sub-heads remained unutilised during the year

Scrutiny of the Appropriation Accounts for the year 2021-22 revealed that, in eight cases, the original budget provision was reduced by re-appropriation but the same remained unutilised as expenditure was not incurred under the particular sub-head during the year, which resulted in final savings. The reasons for the savings were not intimated by the Government, though the reasons for the re-appropriation were stated to be due to actual requirements. The details are given in **Table 3.18**.

Table 3.18: Budget Provision remained unutilised

(₹ in lakh)

Sl. No.	Account Head description/Scheme name	Original	Supplementary	Re-appropriation	Approved outlay	Actual expenditure
Revenue Voted						
	3054: Roads and Bridges					
	01: National Highways					
	337: Road Works					
1	25: Public works	2.60	0	0	2.60	Nil
	796: Tribal Area Sub-plan					
2	25: Public works	1.55	0	0	1.55	Nil
Capital Voted						
	4059: Capital Outlay on Public Works					
	80: General					
	051: Construction					
3	25: Public works	0	2.69	0	25.69	Nil
4	89: Centrally Sponsored Scheme-IV (CSS)	2.34	0	0	2.34	Nil
	796: Tribal Area Sub-plan					
5	89: Centrally Sponsored Scheme-IV (CSS)	1.39	0	0	1.39	Nil
	5054: Capital Outlay on Roads and Bridges					
	03: State Highways					
	337: Road works					
6	91: Central Assistance to state Plan (CASP)	10.40	0	0	10.40	Nil
	789: Special Component Plan for Scheduled Castes					
7	91: Central Assistance to state Plan (CASP)	3.40	0	0	3.40	Nil
	796: Tribal Area Sub-plan					
8	91: Central Assistance to state Plan (CASP)	6.20	0	0	6.20	Nil

(B) Review of Grant No. 51**(i) Financial Position**

The overall budget and actual expenditure of the Grant No. 51 during the year 2021-22 are given in **Table 3.19**.

Table 3.19: Budget and actual expenditure during 2021-22*(₹ in crore)*

Section	Nature of expenditure	Original Grant/ App.	Supplementary Grant/App.	Total Provision	Actual exp.	Net Savings (-)/ Excess (+)	Surrender in March	
							Amount	Per cent
Voted	Revenue	266.26	24.04	290.30	221.25	(-) 69.05	0.00	0.00
	Capital	400.35	55.59	455.94	239.76	(-) 216.18	166.66	77.09
	Total	666.61	79.63	746.24	461.01	(-) 285.23	166.66	58.43
Charged	Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Grand Total	666.61	79.63	746.24	461.01	(-) 285.23	166.66	58.43

Source: Appropriation Accounts 2021-22

As against the total provision of ₹ 746.24 crore, the actual expenditure incurred by the Department during 2021-22 was ₹ 461.01 crore (61.78 per cent) resulting in savings of ₹ 285.23 crore (38.22 per cent) during the year. Out of the total savings of ₹ 285.23 crore, ₹ 166.66 crore (58.43 per cent) was surrendered by the Department before the close of the financial year. Non-surrendering of balance savings of ₹ 118.57 crore (41.57 per cent) by the Department before the close of the financial year violated the Financial Rules.

(ii) Substantial savings under Sub-Heads

There was savings of ₹ 285.23 crore out of a budgetary provision of ₹ 746.24 crore under various Sub-Heads of Grant No. 51: PW (DWS) during 2021-22. Details of Heads of Account where there were savings of over ₹ one crore are given in **Appendix 3.13 (Part B)**.

Considering that most of the savings pertained to centrally sponsored schemes and central assistance to State plan schemes, the performance of the Department in fulfilling its responsibilities with regard to implementation of schemes related to developmental works of major and minor nature is sub optimal.

(iii) Persistent Savings

There were persistent savings of more than ₹ 90 crore every year during five-year period 2017-22 under Grant No. 51 of PW (DWS). Year-wise position of persistent savings during 2017-22 under this Grant is given in **Table 3.20**.

Table 3.20: Persistent savings

(₹ in crore)

Grant No. & Name	Head	2017-18	2018-19	2019-20	2020-21	2021-22
51: Public Works (DWS)	Revenue Voted	40.17	24.76	34.11	35.65	69.05
	Capital Voted	66.38	65.42	155.27	67.26	216.18
TOTAL		106.55	90.18	189.38	102.91	285.23

Persistent savings indicate a deeper problem of inability to assess the requirement of funds realistically as well as inadequate capacity to utilise the allocated funds optimally and needs to be addressed by the State Government.

(iv) Inadequate re-appropriation of Funds

Scrutiny of the detailed appropriations in respect of Grant No. 51 revealed that in four cases under Major Heads 2215 and 4215 though reduction of ₹ 16.73 crore was done through re-appropriation but saving of ₹ 39.57 crore occurred. Major cases where savings was more than ₹ one crore are given in the following Table 3.21.

Table 3.21: Savings occurred even after reduction by re-appropriation (where saving was more than ₹ one crore)

(₹ in crore)

Sl. No.		Heads of Account	Original	Supp.	Re-app.	Total provision	Total exp.	Saving
Revenue-Voted								
	2215	Water Supply and Sanitation						
	02	Water Supply						
	001	Direction and administration						
1	28	Public health	145.16	0	-1.02	144.13	121.71	22.42
Capital-Voted								
	4215	Capital Outlay on Water Supply and Sanitation						
2	91	Centrally Assistance to State Plan CSS)	26.00	0	-8.17	17.83	8.21	9.62
	789	Special Component Plan for Scheduled castes						
3	91	Centrally Assistance to State Plan CSS)	8.50	0	-2.67	5.83	3.64	2.19
	796	Tribal Area Sub-plan						
4	91	Centrally Assistance to State Plan CSS)	15.50	0	-4.87	10.63	5.29	5.34
TOTAL			195.16	0	-16.73	178.42	138.85	39.57

(v) Entire provision under sub-heads remained unutilised during the year

Scrutiny of the Appropriation Accounts for the year 2021-22 revealed that, in two cases, the original budget provision was reduced by re-appropriation but the same remained

unutilised as expenditure was not incurred under the particular sub-head during the year, which resulted in final savings. The reasons for the savings were not intimated by the Government, though the reasons for the re-appropriation were stated to be due to actual requirements. The details are given in **Table 3.22**.

Table 3.22: Budget Provision remained unutilised

(₹ in lakh)

Sl. No.	Account Head description/Scheme name	Original	Supple-mentary	Re-appropriation	Approved outlay	Actual expenditure
Capital Voted						
	4059: Capital Outlay on Public works					
	80: General					
	051: Construction					
1	25: Public Works	0	1.61	0	1.61	Nil
2	91: Central Assistance to State Plan (NEC)	0	0	1.04	1.04	Nil

3.5 Withdrawal of entire provision by re-appropriation

Scrutiny of the Appropriation Accounts for the year 2021-22 revealed that, in 39 cases under 16 grants, the entire original budget provisions (cases where budget provision was above ₹ one crore) was reduced/surrendered by re-appropriation during the year. The reasons for the surrender by re-appropriation were stated to be due to actual requirements. The details are given in **Appendix 3.14**.

3.6 Good Practices

Some of the improvements in the areas of budgetary management are highlighted below;

With effect from May 2017, Government of Tripura has started e-payment using RBI's e-Kuber application. All treasury payments except those relating to regular pension are being made through e-payment. During the year 2021-22, 80.13 *per cent* of the payments were made through e-payment.

During the year 2021-22, all the 64 CCOs of the Government have reconciled hundred *per cent* receipts and expenditure of ₹ 18,204.61 crore and ₹ 18,661.91 crore (including expenditure on public debt and loans and advances) respectively.

3.7 Conclusion

Budgetary assumptions of the State Government were not realistic during 2021-22 and despite carrying out an elaborate pre-budget exercise to bring about efficiency and transparency in budget formulation and execution, budgetary estimates were off the mark to a considerable extent. Control over the execution and monitoring of budget by departments was inadequate.

Significant policy initiatives of the Government were not fulfilled during the year due to non-completion of the preparatory activities relating to these initiatives. Supplementary Grants/Appropriations were obtained without adequate justification. The State

Government had overall savings of ₹ 7,906.74 crore which is more than twice the size of the supplementary budget of ₹ 3,267.58 crore obtained during the year, which raised questions over the budget formulation process. Proper explanations were not provided to the Accountant General (A&E), Tripura for variations in expenditure *vis-à-vis* allocations. Departments were neither cautioned against persistent savings; nor were their budgets varied in accordance with their ability to absorb the allocations.

3.8 Recommendations

1. Government may prepare budgetary assumptions more realistically and ensure efficient control mechanisms to curtail savings/ excess expenditure.
2. Excess expenditure over grants approved by the Legislature is in violation of the will of the Legislature. State Government should view such excess expenditure very seriously and regularised it at the earliest.
3. Government should initiate an appropriate control mechanism to enforce proper implementation and monitoring of budget by various departments, to ensure that savings are curtailed, large savings within the Grant/ Appropriation are controlled, and anticipated savings are identified and surrendered or re-appropriated for due utilisation to enhance economic activity towards development.
4. Controlling Officers should be made aware of their responsibility to explain the variation in expenditure from the allocation to facilitate proper analysis of budget and preparation of meaningful Appropriation Accounts.

**CHAPTER IV: QUALITY OF ACCOUNTS AND
FINANCIAL REPORTING PRACTICES**

CHAPTER-IV

QUALITY OF ACCOUNTS AND FINANCIAL REPORTING PRACTICES

A sound internal financial reporting system with relevant and reliable information significantly contributes to efficient and effective governance by the State Government. Compliance with financial rules, procedures and directives as well as the timeliness and quality of reporting on the status of such compliance is, thus, one of the attributes of good governance. Reports on compliance and controls, if effective and operational, assist the Government in meeting its basic stewardship responsibilities, including strategic planning and decision making.

Issues related to completeness of accounts

4.1 Funds outside Consolidated Fund or Public Account of the State

Article 266 (1), subject to the provisions of Article 267 of the constitution of India, provides that all revenues received by the Government of a State, all loans raised by that Government by issue of treasury bills, loans or ways and means advances and all moneys received by that Government in repayment of loans shall form one consolidated fund to be entitled “the Consolidated Fund of the State”. Article 266 (2) provides that all other public moneys received by or on behalf of the Government of a State shall be credited to the Public Account of the State, as the case may be.

4.2 Non-inclusion of clear cut liabilities incurred during the financial year

In years of tight fiscal conditions, there is a tendency to postpone certain payments due, especially in the last quarter of the financial year, to the next financial year. These could include subsidy related payments and other contracted payments for which bills have been submitted.

As per information furnished by the State Finance Department in the Third Quarterly Review Report of the Finance Minister 2021-22, there was an outstanding amount of ₹ 387.90 crore in respect of various claims which pertain up to the end of December 2021. Such unpaid claims will create miscellaneous liabilities of the State Government to the next financial years. Details of the unpaid claims are given in **Table 4.1**.

Table 4.1: Outstanding miscellaneous liabilities pertains to the end of December 2021

(₹ in crore)

Sl. No.	Particulars	Outstanding Amount
1.	Major works and contracts	159.50
2.	Committed liabilities in respect of land acquisition charges	17.09
3.	Claims in respect of unpaid bills on works and supplies	211.31
	Total	387.90

The details of unpaid claims as on 31 March 2022 was requested (November 2022) from the State Government, replies is awaited (December 2022).

4.3 Non discharge of liability in respect of interest towards interest bearing Reserve Funds

The Government has a liability to provide and pay interest on the amounts in the Interest-bearing Reserve Funds. The interest liabilities in respect of the Reserve Funds bearing interest under Sector J of the Public Accounts are annual liabilities that the State Government is required to discharge. During the year the State Government did not invest any amount out of available balance of ₹ 68.81 crore from the State Disaster Response Fund (SDRF) as on 1 April 2021. Interest liability accruing on the balance fund of ₹ 68.81 crore was ₹ 4.13 crore (calculated at the rate of six *per cent* which is average rate of Ways and Means Advances during the year 2021-22).

4.4 Funds transferred directly to State implementing agencies

The Union Government transfers substantial funds directly to the State Implementing Agencies/ Non-Governmental Organisations for implementation of various schemes and programmes. 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.

As per the GoI decision, with effect from 2015-16, funds for implementation of Centrally Sponsored Schemes (CSS) and Additional Central Assistance (ACA) under various schemes were to be released to the State Government and not directly to the State Implementing Agencies. However, as per the Public Financial Management System (PFMS) portal of the Controller General of Accounts, ₹ 1,820.76 crore was released directly by the GoI to the State Implementing Agencies and Non-Government Organisations during 2021-22 for implementation of 123 schemes as exhibited in the Finance Accounts 2021-22 (**Appendix VI**). There was an increasing trend in the funds transferred directly by the GoI during 2017-18 to 2021-22 as shown in **Table 4.2**.

Table 4.2: Position of funds transferred by Government of India directly to State implementing agencies during last five years from 2017-18 to 2021-22

(₹ in crore)

Particulars	Fund transferred				
	2017-18	2018-19	2019-20	2020-21	2021-22
Number of programme/ Schemes under which funds were transferred	51	9	59	140	123
Funds transferred by GoI	426.74	442.79	853.99	1205.51	1820.76

Note: Information relating to GoI releases during the year 2021-22 collected from Public Financial Management System (PFMS) portal of Controller General of Accounts for the State Accounts (2021-22).

It was noticed that out of ₹ 1,820.76 crore transferred directly by GoI during 2021-22, ₹ 1,742.01 crore (95.67 per cent) were provided for implementation of 13 major Schemes during the year as detailed in **Appendix 4.1**.

4.5 Deposit of Local Funds

Tripura Panchayati Raj Acts, 1993 provides that Zilla Parishad (ZP), Panchayat Samiti (PS) and Gram Panchayat (GP) would maintain ZP fund, PS fund and GP fund respectively (under Major Head 8448-Deposits of Local Funds-109-Panchayat Bodies Funds) which would include all the moneys realised or realisable under the Act and all the moneys otherwise received by the PRIs, such as grants received from the Central Finance Commission and the State Government as part of the State Finance Commission award and its own revenue, which includes tax and non-tax receipt of a Panchayat. The Acts also envisages that the Municipal Fund is to be held by the Municipality. All the moneys realised or realisable under this Act and all moneys otherwise received by the Municipalities are kept in the Municipal Fund under the Major Head '8448-Deposits of Local Funds-102-Municipal Funds'.

However, from Finance Accounts of the State it was revealed that there was no transaction (Receipts and Disbursement) in respect of Municipal Funds and other local Bodies' Funds under the Major Head 8448 since 2007-08, but ₹ 10.16 crore was carried forward in the Public Account under this Major Head as on 31 March 2022. The balances under Major Head '8448-Deposits of Local Funds' up to the end of 31 March 2022 are as shown in **Table 4.3**.

Table 4.3: Balances under Major Head 8448-Deposits of Local Funds as on 31 March 2022

(₹ in lakh)

Year		2017-18	2018-19	2019-20	2020-21	2021-22	
Panchayat Bodies Fund	(8448-109)	Opening Balance	3.00	3.00	3.00	3.00	3.00
		Receipt	-	-	-	-	-
		Expenditure	-	-	-	-	-
		Closing Balance	3.00	3.00	3.00	3.00	3.00
Education Funds	(8448-110)	Opening Balance	163.70	163.70	163.70	163.70	163.70
		Receipt	-	-	-	-	-
		Expenditure	-	-	-	-	-
		Closing Balance	163.70	163.70	163.70	163.70	163.70
Total Closing balance end of the year		166.70	166.70	166.70	166.70	166.70	
Other Funds	(8448-120)	Opening Balance	848.91	848.91	848.91	848.91	848.91
		Receipt	-	-	-	-	-
		Expenditure	-	-	-	-	-
		Closing Balance	848.91	848.91	848.91	848.91	848.91
Total (8448): Deposit of Local Bodies		1015.61	1015.61	1015.61	1015.61	1015.61	

There was no transaction in the Deposit of Local Bodies under the Public Account since 2007-08 with the balance of ₹ 10.16 crore. The Government was requested (November 2022) to furnish the reasons for non-transaction of these Local Funds under this Major Head since long, reply was awaited (November 2022).

4.6 Delay in submission of Utilisation Certificates

Rules 238(1) of the General Financial Rules, 2017 provide that every order sanctioning a grant would specify its objective clearly and time limit within which the grant is to be spent. The departmental officers drawing the grants-in-aid would be primarily responsible for certifying to the Accountant General where necessary, the fulfillment of the conditions attached to the grant and submission of a certificate (Utilization Certificate) in such form and at such interval within 12 months from the grantees and after verification of the Accountant General (A&E) and the Head of the Department concerned.

Audit scrutiny revealed that during 2021-22, out of 1162 pending UCs involving ₹ 878.49 crore, 727 UCs for ₹ 615.26 crore pertaining to for the period upto 2021-22 was cleared. 435 UCs in respect of grants aggregating to ₹ 263.23 crore given to departments of the State Government were not submitted to the Accountant General (A&E) as on 31 March 2022. Age-wise details of delay in submission of UCs are given in **Table 4.4**.

Table 4.4: Age-wise arrears in submission of Utilisation Certificates

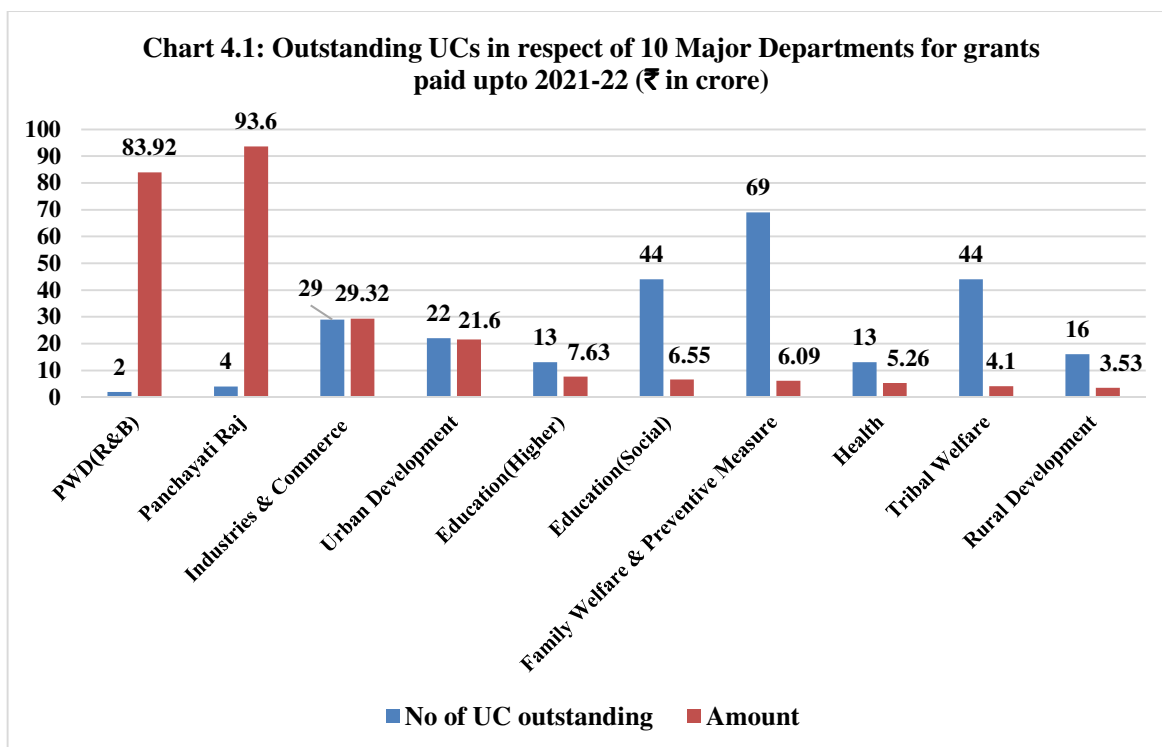
(₹ in crore)

Year	Outstanding UC as on 01 April 2021		UCs adjusted during the year 2021-22		Outstanding UC upto March 2022	
	No.	Amount	No.	Amount	No.	Amount
Upto 2018-19	75	16.03	73	15.81	2	0.22
2019-20	145	43.40	56	23.70	89	19.70
2020-21	361	200.19	258	141.03	103	59.16
2021-22	581	618.87	340	434.72	241	184.15
Total	1162	878.49	727	615.26	435	263.23

Source: Information furnished by the A&E Office.

Note: GIA disbursed during 2021-22 shall be due in the year 2022-23.

Non submission of the Utilization Certificates (UCs) means that the authorities have not explained as to how funds were spent over the years. There is also no assurance that the intended objectives of providing these funds have been achieved. Since non-submission of UCs is fraught with the risk of misappropriation, it is imperative that the State Government should monitor this aspect closely and hold the concerned persons accountable for submission of UCs in a time bound manner. Further, delay in submission of UCs would impact on further releases of grants by GoI and non-release of performance grants to Local Bodies. Major defaulting departments which had not submitted UCs upto the end of 31 March 2022 are shown in **Chart 4.1**.



4.6.1 Recording of Grantee Institution as “Others”

There is a mechanism in some States of giving institute code to various bodies and authorities receiving Grants-in-Aid from Government. These grants are also recorded in Voucher Level Computerisation (VLC) system of the AG (A&E) office and submission of UCs is monitored against outstanding amount against each institute. Needless to say, for this system to work, grantee institute should be recorded properly. In absence of proper code, outstanding amounts against all institutes cannot be worked out.

If Grants-in-Aid constitute a significant portion of the total expenditure of the State, it is essential that the Government provides the details and nature of the Grantee Institutions to which it is providing funds, in the interests of transparency of accounts.

During 2021-22, the State Government had given grants-in-aid of ₹ 2,939.25 crore to ‘Others’ which constitute 66.93 *per cent* of total grants given (₹ 4,391.22 crore) during the year. Due to absence of proper code, institution wise amount of grants given during 2021-22 could not be ascertained in audit.

4.7 Abstract Contingent (AC) Bills

The drawal of contingent charges on items of expenditure by a State Government, for which final classification and supporting vouchers is not available at the time of drawal are made on ‘Abstract Contingent’ (AC) Bills. Initially made as advance, its subsequent adjustments are ensured through submission of Detailed Contingent (DC) bills within a stipulated period of drawal of AC bill. DC bill consists of abstract of expenditure along with sub-vouchers for amount drawn through AC bill. Drawing and Disbursing officers are required to present Detailed Countersigned Contingent (DC) bills duly countersigned by the Controlling Officer in all these cases within the period prescribed in the Central Treasury Rules.

As per Rule 31(12) of the Delegation of Financial Powers Rules, 2019 of Government of Tripura, drawal of moneys on AC Bills should be adjusted through DCC Bills by submitting them to the countersigning officer within 60 days from the date of drawal of the amount. The second drawal of the amount should be made only after exhausting the moneys drawn in previous AC bills. Further, as per sub-Rule 15 of Rule 31, *ibid* the Head of the Department under whose control a DDO is functioning has to countersign all the DCC bills and forward them to the Accountant General (A&E), Tripura within 90 days from the date of drawal of the AC bill.

Out of 1019 unadjusted AC bills of ₹ 65.04 crore pending for clearance upto 31 March 2021, the State Government had cleared 710 AC bills involving ₹ 41.64 crore during the year 2021-22.

During the year 2021-22, 112 AC bills of ₹ 9.43 crore were drawn of which 51 AC bills of ₹ 1.38 crore (14.63 per cent) were drawn in March 2022. DCC bills in respect of a total of 405 AC bills involving ₹ 32.52 crore were pending as on 31st March 2022. Out of 405 AC bills involving ₹ 32.52 crore pending for submission of DCC bills, 309 AC bills for ₹ 23.40 crore were pertaining upto 2020-21. Details of unadjusted AC bills as on 31st March 2022 pending submission of DCC bills are as given in **Table 4.5**.

Table 4.5: Year-wise status of unadjusted AC Bills as on 31 March 2022

(₹ in crore)

Year	AC Bills drawn		AC Bills cleared during 2021-22		Unadjusted AC Bills	
	No. of Bills	Amount	No. of Bills	Amount	No. of Bills	Amount
Upto 2018-19	140	30.28	140	30.28	Nil	Nil
2019-20	317	3.22	300	2.72	17	0.50
2020-21	562	31.54	270	8.64	292	22.90
2021-22	112*	9.43	16	0.31	96*	9.12
Total	1131	74.47	726	41.95	405	32.52

*Includes 51 AC Bills drawn in March 2022 due for submission of DCC Bills as 60 days from the date of drawal.

The major defaulting departments that had not submitted DCC bills are Relief and Rehabilitation Department (₹ 26.89 crore), Tribal Welfare Department (₹ 1.54 crore), Urban Development Department (₹ 1.49 crore), General Administration (S.A) Department (₹ 0.91 crore) and General Administration (Political) Department (₹ 0.47 crore). Age-wise analysis of AC bills of these Departments is shown in **Table No. 4.6**.

Table No. 4.6: Age-wise analysis of AC bills pending of five major defaulting Departments

(₹ in crore)

Sl. No.	Name of Department	Up to 2019-20		2020-21		2021-22		Total	
		No. of Bill	Amount	No. of Bill	Amount	No. of Bill	Amount	No. of Bill	Amount
1	Relief and Rehabilitation Department	2	0.06	15	18.99	4	7.84	21	26.89
2	Tribal Welfare Department	4	0.02	54	1.52	Nil	Nil	58	1.54
3	Urban Development Department	Nil	Nil	154	1.45	4	0.04	158	1.49
4	General Administration (S.A) Department	Nil	Nil	1	0.16	2	0.75	3	0.91
5	General Administration (Political) Department	Nil	Nil	26	0.46	3	0.01	29	0.47

Non submission of DCC bills and non-adjustment of advances by the Controlling Officers/ DDOs for a long period is fraught with the risk of misappropriation.

4.8 Personal Deposit Accounts

The State Government is authorized to open Personal Deposit (PD) Accounts to deposit funds required for specific purpose by transfer of funds from consolidated fund or by transfer of funds from sources other than from the consolidated fund. Personal Deposits are, maintained in the nature of a bank account in the treasury. Balances in the Personal Deposit Accounts do not lapse to Government up to three to five complete accounting years as defined in the financial rules though the operation and maintenance of PD accounts vary from State to State.

During the year 2018-19, the State Government had taken a policy decision to open PD Account with the concurrence of the Accountant General (A&E) for transferring the funds from Current Deposit (CD)/Savings Bank (SB) Accounts of DDOs where Bank balance of a particular DDO exceeds ₹ two crore except funds of a Central Schemes as it is mandatorily required to keep the fund in a separate Bank Account as per Scheme guidelines.

The State Government was authorised to open one new PL account during 2021-22. During the year 2021-22, ₹ 294.97 crore was credited in the PD Account under Major Head 8443-106. Out of ₹ 294.97 crore credited in the PD Account during 2021-22, ₹ 22.90 crore was transferred from the Consolidated Fund of the State of which ₹ 12.72 crore was transferred in March 2022 and rest amount was deposited by challan. As on 31 March 2022, there was a balance of ₹ 416.14 crore in 260 PL Accounts of which 106 PL Accounts, no transactions were made during 2021-22.

As per information provided, 188 Administrators of Personal Ledger Account (out of 260) had reconciled and verified their balances with the treasury figures, however, no annual verification certificates were furnished by them to the Treasury Officer for onward submission to the Accountant General (A&E) office. 72 Administrators of Personal Ledger Accounts had not reconciled and verified their balances with the treasury figures. Status of PL Accounts as on 31 March 2022 are given in **Table 4.7**.

Table 4.7: Status of PD/PL Accounts

(₹ in crore)

Opening Balance as on 01 April 2021		Addition during the year 2021-22		Withdrawal during the year 2021-22		Closing Balance as on 31 March 2022	
Number of Administrator	Amount	Number of PD/PL accounts Administrators	Amount deposited in PD/PL accounts (including new accounts)	Number of accounts closed	Amount withdrawn from PD/PL Accounts	Number of Administrators	Amount
259	475.89	01	294.97	Nil	354.72	260	416.14

The relevant figures are available in Statement No.21 of the Finance Accounts.

In terms of Rule 624 of CTR Vol-I (as adopted by the Government of Tripura), the PD accounts are normally required to be closed on the last working day of the year and the unspent balances transferred back to the Consolidated Fund and PD accounts are reopened next year, if necessary. Further, the PD accounts which were opened by transfer of funds other than from the Consolidated Fund, should be reviewed every year and the accounts which are inoperative for more than three to five years (complete account years) should be closed and balances lying in such accounts should be credited to the Government Accounts. However, as on 31 March 2022, no PD Account was closed in the State.

At the close of financial year, the amount lying unutilised in the PD accounts distorts the expenditure figures in the Government Accounts. Besides, non-transfer of unspent balances lying in PD Accounts to Consolidated Fund is fraught with the risk of misuse of public fund, fraud and mis-appropriation.

4.9 Unspent balance lying in the Bank Accounts of DDOs

Drawing and Disbursement Officers (DDOs) are required to withdraw money from Government Account/Consolidated Fund for making payment on behalf of the Government. During 2021-22, the State Government transferred/deposited ₹ 362.16 crore into the bank accounts of 831 DDOs for disbursement. However, there was the instructions issued earlier from the State Government (February 2017) for closure of Current Deposit (CD)/Savings Bank(SB) Accounts of the DDOs of all the Departments by 31 March 2017 and to deposit the unspent balances lying in their CD/SB account into the Government Account.

As per information received from 778 out of 1399 DDOs, there were ₹ 834.18 crore lying in the CD/SB Account of 578 DDOs while in 200 DDOs accounts, there were no balance in the account as on 31 March 2022. The funds were meant for incurring expenditure on different heads *like* office expenses, committed liabilities, Central/State schemes which has already booked as expenditure from the Consolidated Fund of the State but lying idle outside the Government Account. Thus the expenditure shown in the Finance Accounts for the year 2021-22 could not be vouched as correct to that extent.

Further, as per information furnished by the State Government (August 2022) it was noticed that the State Government had received ₹ 2,407.20 crore from the GoI for implementation of various Centrally Sponsored Scheme/Central Sector Schemes during 2021-22. Out of ₹ 2,407.20 crore, the State Government transferred ₹ 2,223.13 crore to the Single Nodal Agencies (SNAs) during 2021-22 leaving a balance of ₹ 194.07 crore, which forms a part of the Cash balance of the State Government to that extent. In addition, an amount of ₹ 1,820.76 crore was released by GoI directly to the State Implementing Agencies during 2021-22 for implementation of the CSS/CS. The unspent amount of the Single Nodal Agencies has not been made available by the State Government as on 31 March 2022. However, as per PFMS portal, there was an unspent amount of ₹ 1,002.21 crore in the Bank Account of different Single Nodal Agencies as on 31 March 2022.

As per Accounts of the State Water and Sanitation Mission, Tripura for the year 2021-22, it was noticed that during 2021-22 the Agency received ₹ 783.21 crore from the State

Government, of which ₹ 714.09 crore was received as Central grants under Jal Jeevan Mission during the year. After incurring an expenditure of ₹ 667.69 crore (Central share: ₹ 599.82 crore; State share: ₹ 67.87 crore) toward Jal Jeevan Mission by the Agency, there was an unspent balance of ₹ 184.28 crore in their accounts including bank interest of ₹ 3.36 crore as on 31 March 2022.

4.10 Indiscriminate use of Minor Head '800'

Minor Head '800' relating to Other Receipts and Other Expenditure is intended to be operated only when the appropriate minor head has not been provided in the Accounts. Routine operation of Minor Head '800' is to be discouraged, since it renders the accounts opaque.

Scrutiny of the Finance Accounts for the year 2021-22, revealed that the State Government classified as receipt of ₹ 135.21 crore in 40 Major Heads of Account, constituting 0.77 per cent of the total Revenue Receipts (₹ 17,613.95 crore) under Minor Head 800 – Other Receipts in the accounts.

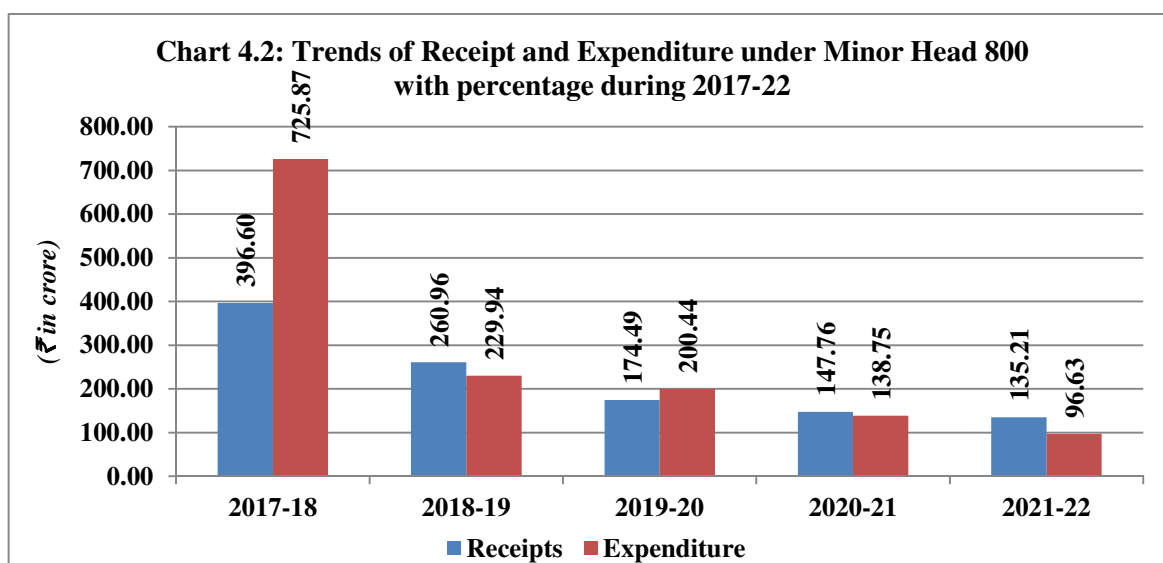
Similarly, expenditure of ₹ 96.63 crore in 18 Major Heads of Accounts booked under Minor Head '800 – Other Receipts' constituting 0.53 per cent of total Revenue and Capital Expenditure (₹ 18,204.61 crore).

Receipts and Expenditure booked under Minor Head '800' and its percentage to total Receipts and Expenditure during last five years period 2017-18 to 2021-22 are shown in **Table 4.8**.

Table 4.8: Receipts and Expenditure under Minor Head '800'

Particular	₹ in crore)				
	2017-18	2018-19	2019-20	2020-21	2021-22
Receipts	396.60	260.96	174.49	147.76	135.21
Percentage of receipts to total receipts	3.94	2.17	1.59	1.11	0.77
Expenditure	725.87	229.94	200.44	138.75	96.63
Percentage to total expenditure	5.98	1.72	1.41	0.91	0.53

Trends of Receipt and Expenditure booked under Minor Head 800 during 2017-22 are shown in **Chart 4.2**.



It was seen that during 2021-22 significant amount of receipts was booked under Minor Head '800-Other receipts' under the functional Major Head 0852-Industries (₹ 86.62 crore), '0041-Taxes on Vehicle' (₹ 11.91 crore), '0059-Public Works' (₹ 6.38 crore), '0075-Miscellaneous General Service' (₹ 8.04 crore) and '406-Forestry and Wild Life' (₹ 6.40 crore) respectively as shown in **Table 4.9**.

Table 4.9: Significant receipts booked under Minor Head 800-Other Receipts during financial year 2021-22

(₹ in crore)

Sl. No.	Major Head/Description	Receipts under Minor Head 800	Total Receipts	Percentage to total receipts
1	0041-Taxes on vehicles	11.91	103.22	11.54
2	0049 Interest Receipts	4.66	24.43	19.07
3	0055-Police	2.75	82.77	3.32
4	0059-Public Works	6.38	6.67	95.65
5	0075-Miscellaneous General Service	8.04	23.70	33.92
6	0406-Forestry and Wild life	6.40	21.35	29.98
7	0852-Industries	86.62	86.62	100
8	1054- Roads and Bridges	2.95	2.95	100

Similarly, the significant cases of booking expenditure under Minor Head 800-Other expenditure are shown in **Table 4.10**.

Table 4.10: Significant expenditure booked under Minor Head 800-Other Expenditure during financial year 2021-22

(₹ in crore)

Sl. No.	Major Head	Major Scheme under Minor Head 800	Expenditure under Minor Head 800	Total Expenditure	Per cent to total expenditure
1.	2575-Other Special Area Programmes	Border Area Development Programme (State share of Central Assistance)	24.85	46.31	53.66
2.	2801- Power	Subsidy to Tripura State Electricity Corporation Ltd.	47.00	78.97	59.52
3	2875-Other Industries	Industries Development, District Industries Centre, Salaries	0.74	0.74	100
4.	4070- Capital Outlay on Other Administrative Services	Capital Outlay on Other Administrative Services, (Establishment), Machinery and equipment	3.15	5.10	61.76

It was observed that more than 50 per cent expenditure of total expenditure were booked under Minor Head '800-Other expenditure' under the functional Major Head '2801-Power' (59.52 per cent) , '4070- Capital Outlay on Other Administrative Services' (61.76 per cent), '2575- Other Special Area Programmes' (53.66 per cent).

Operation of Minor Head for booking of maximum amount in respect of Receipts and Expenditure where appropriate Minor Head is not available in the list of Major and Minor

Head, the State Government should open new appropriate Minor Head with the advice of the Accountant General (A&E) for minimising the booking under Minor Head ‘800’- Other Receipts/Expenditure.

However, it was also noticed that there was a decreasing trend of booking both in receipts and expenditure under minor head 800 during last five year period which indicates improvement in monitoring of booking of receipts and expenditure.

Classification of large amounts under the omnibus Minor Head ‘800’ affects the transparency in financial reporting and distorts proper analysing of allocative priorities and quality of expenditure.

Audit examined selected cases of booking under Minor Head ‘800’, and noticed that in some instances, where the provision for expenditure of salary, subsidy and Grant-in-aid were made in the Budget and booked under Minor Head ‘800’. The following salary expenditure were booked under Minor Head 800 as other expenditure instead of specific Minor Head under Major Head as given in **Table 4.11**.

Table 4.11: Incorrect depiction of Minor Head in the Accounts (2021-22)

Specified Heads	Actual Heads in the Accounts		
	Appropriation Accounts/details Appropriation Accounts	Finance Accounts (Classification up to Minor Head)	Expenditure (₹ in crore)
2851-001-Direction and Administration	2851-00-800-29-Industries Development	2851-800-Other Expenditure	4.34
2875-60-Other Industries	2875-60-800-29-Industries Development	2875-60-800 other expenditure	0.74

Thus, it is imperative that the State Government should review all classifications of schemes being made under ‘800-Other expenditure’ in the light of their depiction in the List of Major Head and Minor Head of Account (LMMHA) and after consultation with the Accountant General (A&E), classify them appropriately as per existing LMMHA, or seek addition of new Minor Head, to bring transparency in Accounts.

ISSUES RELATED TO MEASUREMENT

4.11 Outstanding balance under major Suspense and DDR heads

Certain intermediary/adjusting heads of accounts known as ‘Suspense heads’ are opened in Government Accounts to reflect transactions of receipt and payments which cannot be booked to a final head of accounts due to lack of information such as non-furnishing of Schedule of Settlement by the Treasuries/PAOs, Non-receipt of clearance memos from RBI, non-receipt of vouchers, etc. These heads of accounts are finally cleared by *minus* debit or *minus* credit when the accounts under them are booked to their respective final heads of accounts, these amounts remain uncleared, the balance under the suspense heads would accumulate and would not reflect Government’s receipt and expenditure accurately.

Remittances embrace all transactions which are adjusting Heads of Accounts and the debit or credits under the heads are eventually cleared by corresponding credit or debit within the same or in another circle of accounts.

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads.

Clearance of suspense and remittance items depends on the details furnished by the State Treasuries/ Works and Forest Divisions, etc.

The details of outstanding balances under Suspense and Remittance Heads during the last five years from 2017-18 to 2021-22 are shown in **Appendix 4.2**.

4.12 Reconciliation of Departmental figures

Reconciliation and verification of figures is an important tool of financial management. Failure to exercise/adhere to the codal provisions and executive instructions in this regard not only results in misclassification and incorrect booking of receipts and expenditure in the Accounts, but also defeats the very objective of the budgetary process. All the Controlling Officers of the departments are required to exercise effective control over spending to keep it within the budget grants and to ensure accuracy of their Accounts, the State Financial Rules stipulate that the receipts and expenditure during the financial year recorded in their books are to be reconciled by them every month with that recorded in the books of the Accountant General (A&E).

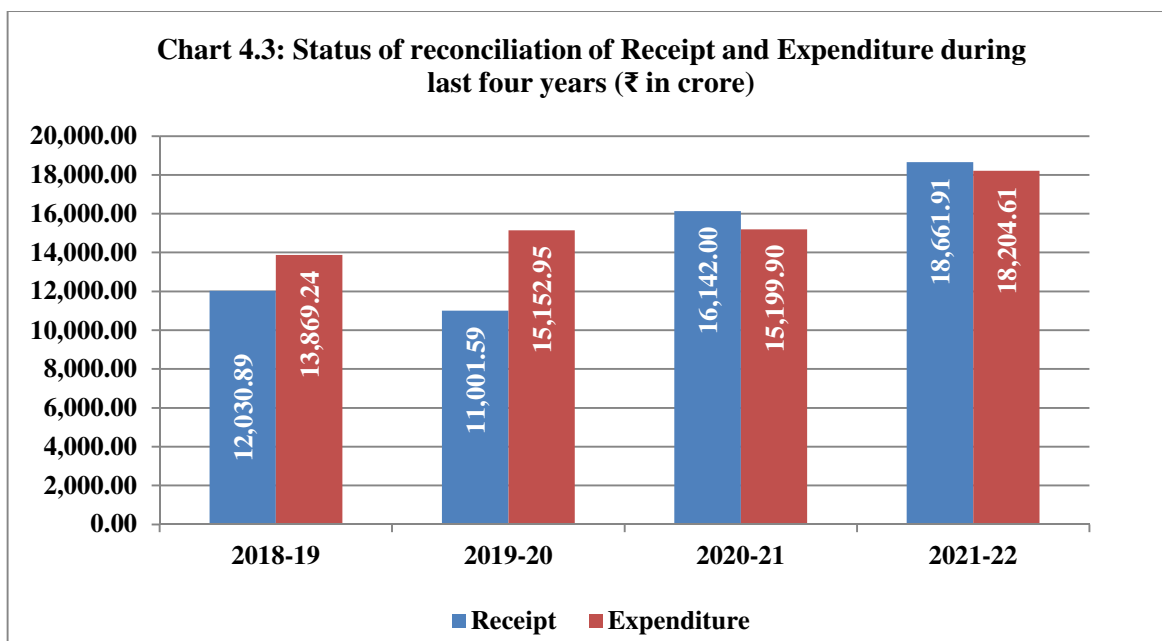
During 2021-22, all the 64 Controlling Officers (CCOs) of the Government of Tripura reconciled 100 *per cent* of their Receipts (₹ 18,661.91 crore) and expenditure of ₹ 18,204.61 crore (including Public Debt and Loans and Advances) respectively.

Table 4.11 and **Chart 4.3** shows the status of reconciliation during last four years period from 2018-19 to 2021-22.

Table 4.11: Status of Reconciliation of Receipts and Expenditure figures during last four years from 2018-19 to 2021-22

(₹ in crore)

Year	Total No. of Controlling Officers	Fully Reconciled	Partially Reconciled	Not reconciled at all
Receipts				
2018-19	63	12,030.89	Nil	Nil
2019-20	62	11,001.59	Nil	Nil
2020-21	62	16,142.00	Nil	Nil
2021-22	64	18661.91	Nil	Nil
Expenditure				
2018-19	63	13,869.24	Nil	Nil
2019-20	62	15,152.95	Nil	Nil
2020-21	62	15199.90	Nil	Nil
2021-22	64	18204.61	Nil	Nil



4.13 Reconciliation of Cash Balances

There should be no difference between the Cash Balance of the State Government as per the books of Accounts of the Accountant General (A&E) and the Cash Balance as reported by the Reserve Bank of India. The Cash balance as on 31 March 2022 as per record of Accountant General (A&E) was ₹ 58.92 crore (Credit) and that reported by the RBI was ₹ 66.06 crore (Debit). There was a net difference of ₹ 7.14 crore (Debit), mainly due to erroneous reporting for maintaining the Cash Balance of the State Government. After joint visit to the RBI office, Agartala, the accounts were reconciled and the net difference stood at ₹ 0.01 crore (Credit) as on 30 June 2022.

ISSUES RELATED TO DISCLOSURE

4.14 Compliance with Accounting Standards

As per Article 150 of the Constitution of India, the President of India may, on the advice of the Comptroller and Auditor General of India, prescribe the form of accounts of the Union and of the States. Further, the Comptroller and Auditor General of India set up a Government Accounting Standards Advisory Board (GASAB) in 2002, for formulating standards for government accounting and financial reporting, to enhance accountability mechanisms. On the advice of the Comptroller and Auditor General of India (C&AG), the President of India has so far notified three Indian Government Accounting Standards (IGAS).

Table 4.12: Compliance to Accounting Standards

Sl. No.	Accounting Standards	Essence of IGAS	Compliance by State Government	Impact of deficiency
1.	IGAS-1: Guarantees Given by the Government –	<i>This standard requires the Government to disclose the maximum amount of guarantees given during the</i>	<i>Partially Complied (Statements 9 and 20 of</i>	<i>While the Government has disclosed the maximum amount of guarantees given during the year, detailed</i>

Sl. No.	Accounting Standards	Essence of IGAS	Compliance by State Government	Impact of deficiency
	<i>Disclosure requirements</i>	<i>year in its financial statements along with additions, deletions, invoked, discharged and outstanding at the end of the year.</i>	<i>Finance Accounts)</i>	<i>information like number of guarantees for each institution, class and sector-wise information were not furnished.</i>
2.	IGAS-2: <i>Accounting and Classification of Grants-in-Aid</i>	<i>Grants-in-aid are to be classified as revenue expenditure in the accounts of the grantor and as revenue receipts in the accounts of the grantee, irrespective of the end use</i>	<i>Not complied (Statement 10 of Finance Accounts)</i>	<i>The State Government has given ₹ 494.99 crore as Grants-in-aid for creation of capital assets and booked it as capital expenditure instead of revenue expenditure. Non-compliance with the Standard led to understatement of Revenue expenditure and overstatement of Capital expenditure to that extent. As a result, Revenue deficits understated during the year 2021-22 which is discussed at paragraph no. 2.4.2.5 & 3.3.8</i>
3.	IGAS-3: <i>Loans and Advances made by Government</i>	<i>This Standard relates to recognition, measurement, valuation and reporting in respect of loans and advances disbursed by the Government in its Financial Statements to ensure complete, accurate and uniform accounting practices</i>	<i>Partially complied (Statement 7 and 18 of Finance Accounts)</i>	<i>While the Government complied with the format prescribed by the Standard, the detailed information on repayment of Loans in arrears (principal and interest) of loanee/ entities were not furnished by the State Government</i>

4.15 Submission of Accounts/ Separate Audit Reports of Autonomous Bodies

As per Section 19(3) of the C&AG's DPC Act, the Governor/ Administrator may, in the public interest, request the C&AG to audit the accounts of a corporation established by law made by the legislature of the State or of the Union Territory, as the case may be, and where such request has been made, the C&AG shall audit the Accounts of such corporation and shall have, for the purposes of such audit, right of access to the books and accounts of such corporation.

Apart from Section 19, where the audit of the Accounts of any body or authority has not been entrusted to the C&AG by or under any law, he shall, if requested so to do by the President, or the Governor of a State or the Administrator of a Union Territory having a Legislative Assembly, as the case may be, undertake the audit of the accounts of such body or authority on such terms and conditions as may be agreed upon between him and the concerned Government and shall have, for the purposes of such audit, right of access to the books and accounts of that body or authority (Section 20).

Audit certificate is issued in case of above mentioned autonomous bodies and authorities provided C&AG is the sole auditor. Thus, these bodies and authorities are required to

prepare Annual Accounts and submit to the Principal Accountant General (Audit) for audit. Apart from Audit certificate, on the completion of financial audit, the audit office issues a Separate Audit Report (SAR) that is part of the audit certificate on the accounts. These SARs are to be placed before the State Legislature.

Due to non-submission of Annual Accounts, the status of grants received and utilisation as on 30 September 2022, are not ascertained by the Principal Accountant General (Audit).

The detailed status of the Arrear of Accounts of the institutions/bodies/authorities which attracts audit under Section 14 of the CAG's DPC Act, 1971 are shown in **Appendix 4.3**. It can be seen that out of 52 bodies or authorities, 12 bodies or authorities did not submit their Accounts since inception to 2020-21 and the Accounts of the 39 bodies were pending for one to 22 years as on September 2022. As a result, total grants received and utilisation thereof by them could not be ascertained by Audit. The name of the Bodies/Authorities which Accounts are arrear for more than 10 years are shown in **Table 4.13**:

Table 4.13: Name of the Bodies/Authorities whose Accounts arrears for more than 10 years

Sl. No.	Name of Bodies/Authorities	Accounts Arrears since	Number of Accounts
1.	Tripura Scheduled Caste Development Corporation Limited, Agartala	1998-99 to 2020-21	22
2.	Tripura State Blindness Control Society, Agartala	2003-04 to 2020-21	18
3.	Tripura Mental Health Society, Agartala	2005-06 to 2020-21	16
4.	Bishalgarh H.S School, Bishalgarh	2005-06 to 2020-21	16
5.	Ramthakur Pathsala (Boys) HS (+2 state) School, Agartala	2006-07 to 2020-21	15
6.	Fatikroy Class XII School (Secondary Stage), Fatikroy, North Tripura	2006-07 to 2020-21	15
7.	Tripura State Leprosy Control Society, Agartala	2008-09 to 2020-21	13
8.	Tripura Scheduled Tribe Development Corporation Limited, Agartala	2010-11 to 2020-21	11
9.	Netaji Subhas Vidya Niketan School, Agartala	2011-12, 2018-19 to 2020-21	4
10.	Tripura State TB Control Society, Agartala	2012-13 to 2020-21	9

The status of rendition of Accounts which attracts audit under Sections 19(2), 19(3) and 20(1) of the C&AG's DPC Act 1971, issuance of SAR and its placement in the Legislature/Council as on 31 March 2022 are given in **Appendix 4.4**.

4.16 Timeliness and Quality of Accounts

The accounts of the State Government are compiled by the Accountant General (A&E) from the initial accounts rendered by district treasuries, sub-treasuries, Resident Commissioner (New Delhi), cyber treasury, public works divisions and forest divisions, apart from the RBI advices. There are often delays in rendition of monthly Accounts. Due to the failure of the Account rendering units to furnish Accounts on time, some Accounts are excluded from the monthly Civil Accounts by the Accountant General (A&E).

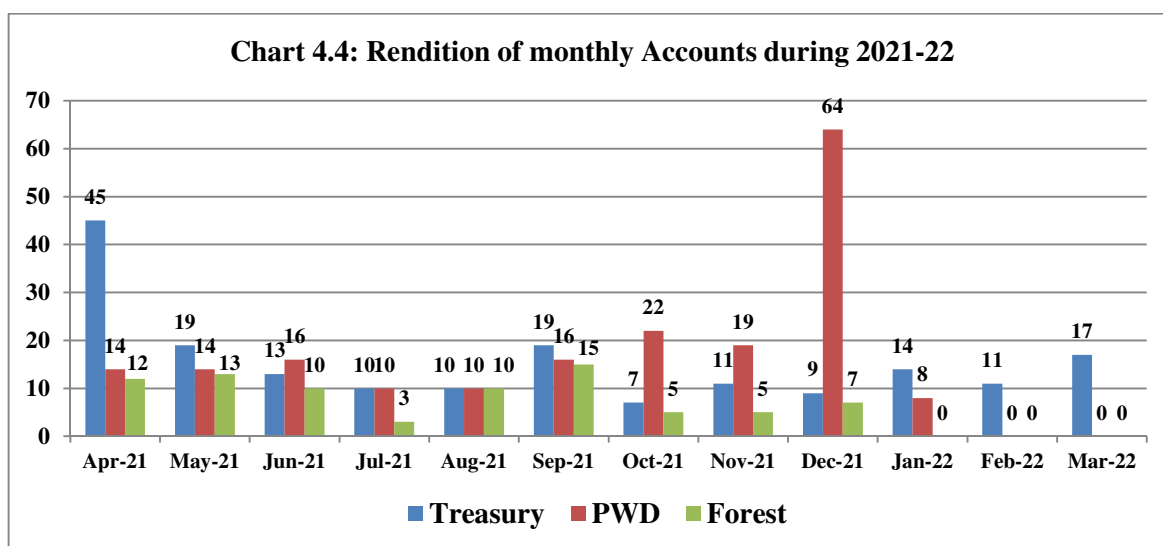
Exclusion of Accounts not only distorts the budgetary position of the Government, but also impacts its monitoring of fund flow to the last mile of implementation, its planned pacing of expenditure on developmental programmes, providing intended benefits to the targeted

beneficiaries, functioning of departments, *etc.* during the year. In short, the State Government needs to monitor closely and ensure the rendition of accounts by all the account rendering authorities to the Accountant General (A&E) on a timely basis, to manage its own budget more effectively.

The accounts of the State Government are compiled by the Accountant General (A&E) from the initial accounts rendered by nine Treasuries (including one e-Treasury), 13 Sub-Treasuries, 53 Public Works Divisions (including 12 Drinking Water & Sanitation and nine Water Resource divisions) and 39 Forest Divisions, apart from the RBI advices. The due date for submission of Accounts of a particular month is the 10th of the following month except in the case of the month of March, where it is 15th of April. During the financial year 2021-22, there were delays in rendition of monthly Accounts ranging from one day to 45 days by the Treasuries, one to 64 days by the Public Works Divisions and one day to 15 days by the Forest Divisions respectively.

However, as per decision of the State Government the accounts of all the Forest and Public Works divisions are routed through the Treasury from the month of January 2022.

Months-wise details of delay in rendition of monthly Accounts by various account rendering units during the financial year 2021-22 are given in **Chart 4.4**.



OTHER ISSUES

4.17 Major types of Cess levied by the State Government

(a) End use of Labour 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 Others Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2001 under the Act and has constituted Tripura Building and Other Construction Workers Welfare Board (TBOCWFB) in the State on 20 January 2007 under Section

18(1) of the Building and Other Construction Workers (Regulation of Employment and condition of Service) Act, 1996 of the Government of India to secure benefits to the workers engaged in building and other construction works. The proceeds of Labour Cess are collected at the rate of one *per cent* of the total project cost of constructions incurred by the employer and utilise the fund so collected for the purpose of various welfare activities for the workers. 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. The amount of Labour Cess collected and spent during the period of last five years are given in **Table 4.13**.

Table 4.14: Collection of Labour Cess and its spending

Year	Amount of labour cess Collected	Amount spent (₹ in crore)
2017-18	22.16	6.96
2018-19	23.56	7.04
2019-20	18.09	9.90
2020-21	19.17	12.05
2021-22	38.07	9.03
Total	121.05	44.98

Source: Labour Directorate, Govt. of Tripura

As per information furnished (October 2022) by the TBOCWBB, there was an unspent balance of ₹ 302.10 crore with the Board of which ₹ 41.70 crore remained in the Fixed Deposit Account in various Banks, ₹ 91.39 crore was invested in Tripura Infrastructure and Investment Fund Board (TIIFB) while ₹ 169.01 crore remained in the Savings Bank Accounts as on 31 March 2022.

(b) Tripura Road Development Cess

The State Government passed the Tripura Road Development Cess Act, 2018 in August 2018 with the purpose of developing the roads in the State. The Government levied Cess on Petrol, Diesel and Natural Gas for the purpose of this fund. During 2021-22, ₹ 273.33 crore was collected as Road Development Cess by the State and credited the same to the Government Account under MH '0045-00-112-Receipts'. This amount was transferred to the designated fund in Major Head 8225 under Public Account during the year.

4.18 Follow up action on State Finances Audit Report

In every State, the Public Accounts Committee (PAC)/Finance Department requires the line departments to provide *suo moto* Explanatory Notes (EN) on the paragraphs featuring in the Audit Reports within three months of placing the Reports in the Legislature. The line departments are also required to provide Action Taken Notes (ATNs) to the AG (for vetting and onward transmission to the PAC) within three months of tabling the Reports.

The Finance Department issued instructions (July 1993) to all the departments to initiate *suo moto* action on all paragraphs and reviews featuring in the Audit Reports irrespective of whether the cases had been taken up for examination by PAC or not.

The State Finances Audit Report (SFAR) of the Government of Tripura for the year 2020-21 was sent to the State Government for placing in the State Legislative Assembly on 12 May 2022. Further, follow up action on the report has not been received from the State Government as on September 2022.

4.19 Conclusions

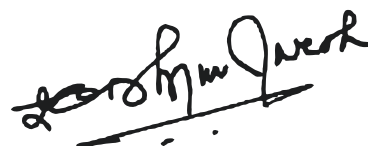
- 435 Utilisation Certificates (UCs) in respect of grants aggregating ₹ 263.23 crore given to departments of the State Government during the period upto March 2022 have not been submitted to the Accountant General (A&E). Non submission of UCs is fraught with the risk of fraud and misappropriation of funds.
- During 2021-22, ₹ 9.43 crore was drawn through 112 AC Bills of which 51 AC bills of ₹ 1.38 crore (14.63 *per cent*) were drawn in March 2022. AC bills of 405 for ₹ 32.52 crore were awaited for submission of Detailed Countersigned Contingent (DCC) Bills as on 31 March 2022. Non adjustment of advances for long period is fraught with the risk of misappropriation.
- During 2021-22, ₹ 294.97 crore was credited in the PD Account of which ₹ 22.90 crore was transferred from the Consolidated Fund of the State and rest amount was deposited by Challan. As on 31 March 2022, there was balance of ₹ 416.14 crore in 260 PL Account of which 106 PL Account, no transactions were made during 2021-22.
- During 2021-22, the State Government transferred/deposited ₹ 362.16 crore into 831 DDOs Bank Account. As per information furnished by the State Government, there was an unspent balance of ₹ 834.18 crore in 548 DDOs' Bank Account as on 31 March 2022.
- The State Government classified ₹ 135.21 crore as Receipts under Minor Head '800-Other Receipts' constituting 0.77 *per cent* of total receipts. Similarly, the State booked as expenditure of ₹ 96.63 crore under Minor Head '800-Other Expenditure' constituting 0.35 *per cent* of total expenditure during the year 2021-22.
- There was an outstanding amount of ₹ 387.90 crore in respect of various claims which pertains up to the end of December 2021. Such unpaid claims will create miscellaneous liabilities of the State Government to the next financial years.
- During the financial year 2021-22, there were delays in rendition of monthly accounts ranging from seven days to 45 days by the Treasuries, eight days to 64 days by the Public Works Divisions and three to 15 days by the Forest divisions respectively.
- Regarding end use of Cesses levied by the State Government, it was seen that the Tripura Building and Other Construction Workers' Welfare Board (TBOCWFB) had an unspent balance of Labour Cess of ₹ 302.10 crore as on 31 March 2022, of which ₹ 41.70 crore remained as Fixed Deposit, ₹ 91.39 crore was invested in Tripura Infrastructure and Investment Fund Board (TIIFB) and rest in Savings Bank Account.
- Out of 52 bodies or authorities, 12 bodies or authorities did not submit their Accounts since inception and the accounts of the 39 bodies were pending for one to 22 years as on September 2022.

4.20 Recommendations

1. The Government may ensure submission of Utilisation Certificates (UCs) by the grantee within the time frame and institute a mechanism whereby subsequent release of funds is made consequent on furnishing of UCs of earlier releases.
2. The Government may consider carrying out adjustment of Abstract Contingent bills within stipulated period, as required under the Rules.

3. Finance Department should review all Personal Deposit (PD) accounts to ensure that all amounts unnecessarily lying in these PD accounts are immediately remitted to the Consolidated Fund as per the extant rules. Further, the Finance Department should reiterate the instructions contained in the financial rules and ensure that appropriate action is taken against departmental officers who fail to follow the rules.
4. The Finance Department should monitor the utilisation of unspent balances remained in DDOs accounts.
5. Finance Department should consider evolving a system to expedite the process of compilation and submission of Annual Accounts by autonomous bodies and departmentally run undertakings in order to assess their financial position. It should also held the concerned officers responsible for delay in finalisation and submission of Accounts.
6. The Government may consider preparing a time bound framework for taking prompt action in cases of misappropriation, loss, theft, *etc.* and strengthening the internal control system to prevent recurrence of such cases.
7. The Finance Department should, in consultation with the Accountant General (A&E), conduct a comprehensive review of all items presently appearing under 'Minor Head 800' and ensure that in future all such receipts and expenditure are booked under the appropriate heads of account.
8. The State Government may ensure spending and accountal of Cess funds namely, Labour Cess and Road Development Cess as per Rules governing the Cess Funds.

Agartala
The: 16 February 2023



(H.K. DHARMADARSHI)
Principal Accountant General (Audit), Tripura

Countersigned



New Delhi
The: 17 February 2023

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

APPENDICES

APPENDIX-1.1

Part-A A brief Profile of Tripura (Reference: Paragraph No. 1.1)

General Data							
Sl. No.	Particulars	Figures					
		2011 census					
1.	Area (in sq. kms)	10,486.43					
2.	Population	36,73,917 40.90 lakh (2021-22)					
3.	Density of Population (persons per sq km) (All India Average)	391.86 418.43					
4.	Literacy (All India Average)	87.20 per cent 73.00 per cent					
5.	Gross State Domestic Product (GSDP) 2021-22 [#]	₹ 64,778.08 crore (A)					
6.	Per capita GSDP of the State, 2021-22	₹ 1,40,803.29					
7.	Population Below Poverty Line (BPL) 2011-12 (All India Average = 21.92 per cent)	14.05 per cent					
8.	Infant mortality (per 1000 live births) (All India Average =28 per 1000 live births 2020)	18					
9.	Life Expectancy at birth (in 2015-19) (All India Average: 69.70)	Male-71 Female-74					
10.	Gini Coefficient ¹ (2009-10) (All India = 35.70)	Rural = 0.21 Urban = 0.29					
11.	Human Development Index (HD)- All India Average 2020: 0.642, 2021: 0.633	NA					
B. Financial Data							
Particulars	Growth Rate (%)						
	2016-17 to 2019-20		2019-20 to 2020-21		Growth 2020-21 to 2021-22		
	NE& H*	Tripura	NE&H*	Tripura	NE&H*	Tripura	
Revenue Receipts	7.21	14.06	6.95	20.82	18.08	32.51	
Tax Revenue	7.75	18.43	2.92	10.97	19.62	32.71	
Non-tax Revenue	10.88	24.13	-14.65	5.09	2.90	(-) 3.99	
Total Receipts	10.17	14.06	13.43	13.20	14.07	32.51	
Total Expenditure	9.40	17.15	4.58	6.58	16.14	15.43	
Capital Expenditure	7.10	(-)73.29	10.37	(-) 5.79	28.31	70.43	
Revenue Expenditure on Education	10.63	41.63	3.13	(-) 7.49	8.28	3.04	
Revenue Expenditure on Health & Family Welfare	14.10	58.29	15.46	(+) 3.09	18.04	23.85	
Salary & Wages	12.41	43.55	0.24	(-) 6.66	7.53	3.53	
Pensions	16.28	96.13	11.38	(-) 2.07	25.75	8.43	

Source: [#]National Statistics Office, Ministry of Statistics.

* 13 NE and Himalayan States.

[§] Report of the Technical Group on Population Projections constituted by the National Commission on Population, Ministry of Statistics and Programme Implementation, Government of India.

** Directorate of Economic and Statistics, Government of Tripura. (A): Advance Estimate.

¹ Gini coefficient is a measures of inequality of income among the population value rate is from zero to one, closer to zero inequality is less; closer to one inequality is higher. Source: World Bank.

Appendix - 1.1 (contd.)

Part-B

Methodology Adopted for the Assessment of Fiscal Position

The norms/Ceilings prescribed by the XV FC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act (**Para 1.2**) are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that Gross State Domestic Product (GSDP) is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure, etc., are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The GSDP figures and other calculation wherever related to GSDP may vary with those appearing in the previous years Audit Reports as the GSDP figures are updated periodically and adopted as furnished at the time of preparation of this Report.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

List of terms used in the Chapter II and basis for their calculation

Term	Basis for calculation
Buoyancy of a parameter	Rate of growth of the parameter ÷ GSDP growth
Buoyancy of a parameter (X) with respect to another parameter	Rate of growth of the parameter (X) ÷ Rate of growth of the parameter (Y)
Rate of Growth (ROG)	{(Current year Amount ÷ Previous year Amount) <i>minus</i> 1} * 100
Average	Trend of growth over a period of 5 years
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	Interest payment / [(amount of previous year's fiscal liabilities + current year's fiscal liabilities)/2]*100
Interest Spread	GSDP growth – Weighted Interest rates
Quantum Spread	Debt stock * Interest Spread/100
Interest received as <i>per cent</i> to loans outstanding	Interest received / [(Opening Balance + Closing Balance of Loans and Advances)/2]* 100
Revenue Deficit	Revenue receipt – revenue expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit/Surplus	Fiscal Deficit/Surplus – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <i>minus</i> Plan grants and Non-plan Revenue Expenditure excluding debits under 2048 – Appropriation for reduction or avoidance of debt.
Compound Annual Growth Rate (CAGR)	The Compound Annual Growth Rate is calculated by taking the n th root of the total percentage growth rate, where n is the number of years in the period being considered. CAGR = [Ending Value/Beginning Value] ^{(1/no. of years) -1}

Appendix - 1.1(contd.)
Part-C
Abstract of Receipts and Disbursements for the year 2021-22
(Reference: Paragraph No. 1.1)

(₹ in crore)

Receipts				Disbursements					
2020-21	Particulars		2021-22	2020-21	Particulars	State fund	Central Assistance/ CSS	Total	2021-22
Section-A: Revenue									
13,292.40	I. Revenue Receipts		17,613.95	14,367.82	I. Revenue Expenditure	13,229.59	2,895.65	16,125.24	16,125.24
2,332.44	Own Tax Revenue	2,616.31		5,859.20	General Services	6,564.26	12.06	6,576.32	
285.49	-Non-tax Revenue	274.11		5,905.22	Social Services	4,447.68	2,231.29	6,678.97	
4,218.45	-State's Share of Union Taxes and Duties	6,077.52		2,386.70	-Education, Sports, Art and Culture	2,038.66	279.99	2,318.65	
0.00	-Non-Plan Grants	0.00		874.55	-Health and Family Welfare	799.31	283.85	1,083.16	
0.00	-Grants for State/ Union Territory Plan Schemes	0.00		1,056.29	-Water Supply, Sanitation, Housing and Urban Development	539.22	1,178.35	1,717.57	
0.00	-Grants for Central Plan Schemes	0.00		39.93	-Information and Broadcasting	44.62	0.00	44.62	
2,331.45	Grants for Centrally Sponsored Plan Schemes	3,311.96		467.01	-Welfare of SCs, STs and OBCs	265.73	208.55	474.28	
(-) 3.12	Grants for Special Plan Schemes (NEC)	0.00		47.69	-Labour and Labour Welfare	41.73	0.27	42.00	
				1,031.94	-Social Welfare and Nutrition	716.93	280.28	997.21	
3,563.95	Finance Commission grants	4,911.08		1.11	-Others	1.48	0.00	1.48	
563.74	Other grants	422.97		2,316.86	Economic Services	1,909.66	652.30	2,561.96	
				761.30	-Agriculture and Allied Activities	605.88	236.27	842.15	
				807.06	-Rural Development	565.35	348.25	913.60	
				67.73	-Special Areas Programme (NEC)	10.92	35.96	46.88	
				76.96	-Irrigation and Flood Control	68.53	3.94	72.47	

Receipts				Disbursements					
2020-21	Particulars		2021-22	2020-21	Particulars	State fund	Central Assistance/ CSS	Total	2021-22
				80.09	-Energy	78.97	0.00	78.97	
				82.81	-Industry and Minerals	85.33	9.85	95.18	
				325.19	-Transport	297.29	18.02	315.31	
				36.24	Communication	36.81	0.00	36.81	
				5.50	-Science, Technology and Environment	8.59	0.00	8.59	
				73.98	-General Economic Services	151.99	0.01	152.00	
				286.55	Grants-in-Aid and contributions	307.99	0.00	307.99	
1,075.42	II. Revenue Deficit carried over to Section-B		0.00	0.00	II. Revenue Surplus carried over to Section-B				1,488.71
14,367.82	Total: Section- A		17,613.95	14,367.82	Total				17,613.95

Appendix - 1.1 (contd.)
Part-C
Abstract of Receipts and Disbursements for the year 2021-22
(Reference: Paragraph No. 1.1)

(₹ in crore)

Receipts				Disbursements					
2020-21		2021-22		2020-21		2021-22			
	Particulars				Particulars	State fund	Central Assistance/ CSS	Total	
Section-B: Others									
1046.17	III. Opening cash balance including permanent advance and cash balance investment		2,414.51	0.00	III. Opening overdraft from Reserve Bank of India	0.00	0.00	0.00	0.00
0.00	IV. Misc. Capital Receipts		0.00	832.08	IV. Capital Outlay	878.33	490.62	1,368.95	
				85.60	General Services	179.31	46.21	225.52	
				353.71	Social Services	219.50	267.37	486.87	
1.25	V. Recoveries of Loans & Advances		0.87	19.00	-Education, Sports, Art and Culture	43.62	1.91	45.53	
	From Government servants	0.52		25.08	-Health and Family Welfare	62.73	25.48	88.21	
	From others	0.35		292.74	-Water Supply and Sanitation	78.66	161.10	239.76	
0.00	VI. Revenue Surplus brought down		1,488.71						
2848.35	VII. Public Debt Receipts		1,047.09	0.91	-Housing and Urban Development	25.86	51.04	76.90	
2224.42	Internal Debt other than WMAs	520.79		12.98	--Welfare of SCs, STs and OBCs	5.25	22.10	27.35	
95.95	Transactions under WMAs	0.00		0.00	Information and Broadcasting	0.38	0.00	0.38	
527.98	Loans & Advances from GoI	526.30		3.00	-Social Welfare and Nutrition	3.00	5.74	8.74	
				0.00	-Others	0.00	0.00	0.00	
4848.91	VIII. Public Account Receipts		3,966.14	392.77	Economic Services	479.52	177.04	656.56	
1847.13	Small Savings and Provident Funds, etc.	1,716.73		60.75	-Agriculture and Allied Activities	41.50	5.37	46.87	
559.14	Reserve Fund	405.48		0.02	-Rural Development	19.09	0.99	20.08	
69.02 ²	Sinking Fund (earmarked fund)	296.30		13.17	-Special Areas Programme	1.76	8.38	10.14	
896.71	Deposits and Advances	624.07		32.35	-Irrigation and Flood Control	35.99	26.10	62.09	
130.83	Suspense and Miscellaneous	31.35		0.00	-Energy	15.63	43.20	58.83	
1346.08	Remittances	892.21		9.26	-Industry and Minerals	5.52	0.00	5.52	
				221.28	-Transport	285.77	88.82	374.59	
0.00	IX. Closing overdraft from RBI	0.00	0.00	0.00	-Science, Technology and Environment	12.00	0.00	12.00	
				55.94	-General Economic Services	62.26	4.18	66.44	

² Include interest of ₹ 24.02 crore accrued on Sinking Fund investment account during 2020-21.

Appendix - 1.1 (contd.)
Part-C
Abstract of Receipts and Disbursements for the year 2021-22
(Reference: Paragraph No. 1.1)

(₹ in crore)

Receipts				Disbursements					
2020-21	2021-22			2020-21	2021-22				
	Particulars				Particulars	State fund	Central Assistance/ CSS	Total	
				2.89	Loans and Advances Disbursed			54.08	54.08
				0.00	For Power Projects	50.00			
				2.06	-To Government Servants	1.13			
				0.83	-To others	2.95			
					Revenue deficit brought down				0.00
				741.24	Repayment of Public Debt	656.34	0	656.34	656.34
				612.46	-Internal Debt other than WMAs	623.40	0		
				95.95	Transactions under WMAs including Overdraft	0.00	0		
				32.83	-Repayment of Loans and Advances to Central Government	32.94	0		
				3678.54	Public Account Disbursements		0	3,413.34	3,413.34
				1208.43	-Small Savings and Provident Funds	1,413.94			
				304.74	-Reserve Fund	252.04			
				654.10	-Deposits and Advances	818.40			
				132.85	-Suspense	11.13			
				1378.42	-Remittances	917.83			
				2414.51	Cash Balance at end			3,424.61	3,424.61
				(-) 1.13	Remittances in Transit – Local-	(-) 1.13			
				29.17	-Departmental Cash Balance including permanent advance	29.79			
				397.47	- Investment of earmarked funds	699.35			
				1940.78	-Cash Balance investment	2,755.52			
				48.22	-Deposit with Reserve Bank of India	(-)58.92			
8,744.68	Total: Section-B		8,917.32	8,744.68	Total: Section-B				8,917.32

Appendix - 1.1(contd.)
Part-D
Time Series Data on State Government Finances
(Reference: Paragraph No. 1.1)

(₹ in crore)

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
Part –A: Receipts					
1. Revenue Receipts	10,067.95	12,030.89	11,001.59	13,292.40	17,613.95
(i) Tax Revenue	1,422.02 (14)	1,765.91 (15)	2101.79 (19)	2332.44 (18)	2,616.31 (15)
Taxes on Agricultural Income	0.09 (#)	0.15 (#)	0.08(#)	0.04	0.04
Taxes on Sales, Trade, etc.	611.88 (43)	361.95 (20)	435.88 (21)	403.19 (17)	463.12 (18)
State Goods and Service Tax	479.71 (34)	977.44 (55)	1026.63 (49)	1056.01 (45)	1,282.69 (49)
State Excise	186.96 (13)	214.35 (12)	231.70 (11)	287.36 (12)	319.60 (12)
Taxes on Vehicles	54.38 (4)	83.50 (5)	97.14 (5)	97.41 (4)	103.22 (4)
Stamps and Registration Fees	40.16 (3)	51.32 (3)	61.67 (3)	69.53 (3)	89.65 (3)
Land Revenue	4.46 (#)	5.29 (1)	12.98 (6)	9.85 (1)	8.94 (1)
Other Taxes including taxes on commodities and services	44.38 (3)	71.91 (4)	235.71 (11)	409.05 ³ (18)	349.05 (13)
(ii) Non-tax Revenue	493.48 (5)	372.20 (3)	271.65 (2)	285.49 (2)	274.11 (1)
(iii) State's share of Union Taxes and Duties	4,322.08 (43)	4,888.95 (41)	4,211.78 (38)	4,218.45 (31)	6,077.52 (35)
(iv) Grants-in-aid from Government of India	3,830.37 (38)	5,003.83 (42)	4,416.37 (40)	6,456.02 (49)	8,646.01 (49)
2. Misc. Capital Receipts	0.00	0.00	0.00	0.00	0.00
3. Recoveries of Loans and Advances	1.69	0.60	0.73	1.25	0.87
4. Total Revenue and Non-debt Capital Receipts (1+2+3)	10,069.64	12,031.49	11,002.32	13,293.65	17,614.82
5. Public Debt Receipts	1,333.41	1,707.57	3,257.77	2,848.35	1,047.09
Internal Debt (excluding WMAs and Overdrafts)	1,332.14	1,694.53	3,081.05	2,224.42	520.79

³ Includes Taxes on professions: ₹ 40.99 crore; Taxes and duties of electricity: ₹ 112.09 crore; Other taxes on commodities: ₹ 255.84 crore and Taxes on immovable property other than Agriculture Land: ₹ 0.13 crore.

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
Net transactions under WMAs and Overdrafts	0.00	0.00	176.66	95.95	0.00
Loans and Advances from Government of India	1.27	13.04	0.06	527.98	526.30
6. Total Receipts in the Consolidated Fund (4+5)	11,403.05	13,739.06	14,260.09	16,142.00	18,661.91
7. Contingency Fund Receipts	0.00	0.00	0.00	0.00	0.00
8. Net Receipts from Public Account	451.19	(-) 42.67	970.51	1170.37	552.80
9. Total Receipts of the State (6+7+8)	11,403.05	13,696.39	15,230.60	17,312.37	19,214.71
Part –B: Expenditure/Disbursement					
10. Revenue Expenditure	10,357.22	11,889.20	13,376.91	14,367.82	16,125.24
	(85)	(89)	(94)	(95)	(92)
General Services (including Interest Payment)	4,398.58	5,113.54	5,680.08	5,859.20	6,576.32
	(42)	(43)	(42)	(41)	(41)
Economic Services	1,480.48	1,549.23	1,950.52	2,316.86	2,561.96
	(14)	(13)	(15)	(16)	(16)
Social Services	4,249.90	4,992.49	5,478.31	5,905.21	6,678.97
	(41)	(42)	(41)	(41)	(41)
Grants-in-aid and Contributions	228.26	233.94	268.00	286.55	307.99
	(2)	(2)	(2)	(2)	(2)
11. Capital Expenditure	1,777.05	1,480.87	883.22	832.08	1,368.95
	(15)	(11)	(6)	(5)	(8)
General Services	122.67	97.65	84.50	85.60	225.52
	(7)	(7)	(10)	(10)	(16)

Appendix - 1.1 (contd.)

Part-D

Time Series Data on State Government Finances

(Reference: Paragraph No. 1.1)

₹ in crore)

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
Economic Services	699.56(39)	570.72(38)	452.89(51)	392.77(47)	656.56(48)
Social Services	954.82 (54)	812.50 (55)	345.83 (39)	353.71 (43)	486.87 (36)
12. Disbursement of Loans and Advances	7.01	1.12	3.75	2.89	54.08(0.31)
13. Total Expenditure (10+11+12)	12,141.28	13,371.19	14,263.88	15,202.79	17,548.27
14. Repayments of Public Debt	300.82	498.05	889.07	741.24	656.34
Internal Debt (excluding WMAs and Overdrafts)	269.00	466.21	680.14	612.46	623.40
Net transactions under WMAs and Overdrafts	0.00	0.00	176.66	95.95 ^ψ	0.00
Loans and Advances from GoI	31.82	31.84	32.27	32.83	32.94
15. Appropriation to Contingency Fund	0.00	0.00	0.00	0.00	0.00
16. Total Disbursement out of Consolidated Fund (13+14+15)	12,442.10	13,869.24	15,152.95	15,944.03	18,204.61
17. Contingency Fund Disbursements	0.00	0.00	0.00	0.00	0.00
18. Total disbursement by the State (16+17)	12,442.10	13,869.24	15,152.95	15,944.00	18,204.61
Part - C: Deficits					
19. Revenue Deficit (-)/ Surplus (+) (1-10)	(-) 289.27	(+) 141.69	(-)2,375.32	(-)1,075.42	1,488.71
20. Fiscal Deficit (-) / Surplus (+) (4 - 13)	(-) 2,071.64	(-)1,339.70	(-)3,261.56	(-)1,909.14	66.55
21. Primary Surplus (+)/ Deficit (-)	(-) 1,184.75	(-) 320.75	(-)2136.58	(-)624.33	1,464.71
22. Interest Payments (percentage of Revenue Expenditure)	886.89 (8.56)	1,018.95 (8.57)	1,124.98 (8.41)	1,284.81 (8.94)	1,398.16 (8.67)
23. Financial Assistance to Local Bodies etc.	1,474.17	2,401.39	2,638.52	2,865.49	4391.22
24. WMAs/ Overdraft availed (days)	0.00	0.00	0.00	30	0.00
25. Interest on WMAs/ Overdraft (₹ in crore)	0.00	0.00	0.10	0.01	0.00
26. Gross State Domestic Product (GSDP)*	43,716	49,823	54,151	54,415 (A)	64,778 (A)
27. Outstanding Fiscal Liabilities**(year-end)	12,902.73	14,779.52	17,845.71	21,083.10	21,732.42
28. Outstanding guarantees (year-end)	327.65	523.67	734.57	771.42	634.26
29. Maximum amount guaranteed during the year	54.00	230.00	246.75	276.40	110.00
30. Number of incomplete projects⁴	62	78	63	29	63
31. Capital blocked in incomplete projects	406.64	200.72	560.86	185.54	263.65
Own Tax Revenue/GSDP (ratio)	3.25	3.54	3.76	3.96	4.04
Own Non-tax Revenue/GSDP (ratio)	1.13	0.75	0.49	0.48	0.42
Central Transfers/GSDP (ratio)	18.65	19.86	15.45	18.13	22.73
Total Expenditure/GSDP (ratio)	27.77	26.83	25.54	25.82	27.09
Total Expenditure/Revenue Receipts (ratio)	120.59	111.14	129.65	114.37	99.63
Revenue Expenditure/Total Expenditure (ratio)	85.31	88.92	93.78	94.51	91.89
Expenditure on Social Services/ Total Expenditure (ratio)	42.87	43.41	40.83	41.17	40.84
Expenditure on Economic Services/Total Expenditure (ratio)	17.96	15.85	16.85	17.82	18.34
Capital Expenditure/Total Expenditure (ratio)	14.64	11.08	6.19	5.47	7.80
Capital Expenditure on Social and Economic Services/Total Expenditure	13.63	10.34	5.60	4.91	6.52

^ψ Includes Ways and Means Advances of ₹ 95.95 crore from GoI.

⁴ Number of incomplete projects from the year 2017-18 to 2021-22 involving ₹ five crore and above.

Appendix - 1.1 (concl.)
Part-D
Time Series Data on State Government Finances
(Reference: Paragraph No.1.1)

(₹ in crore)

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
III. Management of Fiscal Imbalances					
Revenue (Surplus/ Deficit)/GSDP (ratio)	(-) 0.66	0.28	(-)4.39	(-) 1.98	2.30
Fiscal (Surplus/Deficit)/GSDP (ratio)	(-) 4.74	(-) 2.69	(-)6.02	(-) 3.51	0.10
Primary Deficit (Surplus/Deficit)/GSDP (ratio)	(-) 2.71	(-) 0.64	(-)3.94	(-) 1.15	2.26
Revenue Surplus/Fiscal Surplus (ratio)/Deficit	13.96	10.58	(-)72.83	(-) 56.33	2236.98
Primary Revenue Balance/GSDP (ratio)	1.36	2.30	(-)2.26	(-) 0.37	4.87
IV. Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP (ratio)	29.51	29.66	32.96	38.75Ω	33.55Ω
Fiscal Liabilities/RR (ratio)	132.86	125.42	162.21	158.61	123.38
Interest Payments/RR	8.81	8.47	10.23	9.67	7.94
Debt Redemption (Principal+Interest)/ Total Debt Receipts (ratio)	66.98	82.26	50.39	68.51	124.87
V. Other Fiscal Health Indicators					
Return on Investment (₹ in crore)	14.27	0.00	7.95	6.62	1.62
Balance from Current Revenue (₹ in crore)	(-) 706.24	(-) 316.29	(-)2911.38	(-) 1051.32	NA
Financial Assets/Liabilities (ratio)	2.09	1.97	1.67	1.52	156.57
<p>* GSDP (Base year 2011-12) figures have been arrived at on current market prices as per information furnished by the Directorate of Economic & Statistics, Government of Tripura</p> <p>** Apart from Public Debt, includes other liabilities (i.e., Small Savings, etc., Reserve Fund and Deposit)</p> <p>Note1: Figure in bracket indicates the percentage to Revenue Receipts</p> <p>Note2: Figures in brackets represent percentage to total of each sub-heading</p> <p># Negligible</p> <p>Ω Calculated including Back to Back loans received from GoI in lieu of GST compensation during 2021-21 and 2021-22</p>					

Appendix 3.1
Expenditure incurred without budget provision
(Reference: Paragraph No. 3.3.1)

Sl. No.	Grant/ Appropriation	Head of Accounts	Number of Schemes/Sub Heads	Expenditure (₹ in crore)
1	6 - Revenue Department	2029	Land Revenue	0.29
		103	Land Records	
		99	Others	
		2245	Relief on Account of Natural Calamities	0.43
		02	<i>Floods, Cyclones, etc.</i>	
		107	Repairs and restoration of Damaged Government Office Buildings	
		43	Finance Commission	
		114	Assistance to Farmers for Purchase of Agricultural Inputs	1.16
		43	Finance Commission	
		122	Repairs and Restoration of Damaged Irrigation and Flood Control Works	0.86
		43	Finance Commission	
		2506	Land Reforms	0.01
		101	Regulation of Land Holding and Tenancy	
		05	Establishment	
		2575	Other Special Area Programmes	6.20
		06	<i>Border Area Development</i>	
		800	Other Expenditure	
		90	State Share for Central Assistance to State Plan	0.01
		3454	Census Surveys and Statistics	
		01	<i>Census</i>	0.43
101	Computerisation of census Data			
89	Null			
800	Other Expenditure	1.50		
99	Others			
2	10 - Home (Police) Department	2055	Police	1.56
		001	Direction and Administration	
		99	Others	
		104	Special Police	0.03
		70	State Share	
		115	Modernisation of Police Force	0.07
		88	Centrally Sponsored Scheme – III	
		90	State Share for Central Assistance to State Plan	0.03
		4055	Capital Outlay on Police	
		207	State Police	0.03
		86	Centrally Sponsored Scheme – I	
		4070	Capital Outlay on other Administrative Services	1.50
800	Other expenditure			
11	T.S.R. Battalion			
3	13 - Public Works (R&B) Department	3054	Roads and Bridges	0.05
		04	<i>District and Other Roads</i>	
		338	Pradhan Mantri Gram Sadak Yojana	
		90	State Share for Central Assistance to State Plan	

Sl. No.	Grant/ Appropriation	Head of Accounts	Number of Schemes/Sub Heads	Expenditure (₹ in crore)
4	16 - Health Department	789	Special Component Plan for Scheduled Castes	0.02
		90	State Share for Central Assistance to State Plan	
		796	Tribal Area Sub-plan	0.03
		90	State Share for Central Assistance to State Plan	
		799	Suspense	1.66
		68	Roads and Bridges	
		5054	Capital Outlay on Roads and Bridges	9.91
		04	<i>District and Other Roads</i>	
		337	Road Works	0.47
		76	Pradhan Mantri Gram Sadak Yojana	
		05	<i>Roads</i>	0.16
		337	Road Works	
		25	Public Works	0.48
		796	Tribal Area Sub-plan	
		25	Public Works	0.48
		4059	Capital Outlay on Public Works	
		60	<i>Other Buildings</i>	0.48
		51	Construction	
		05	Establishment	1.00
		2210	Medical and Public Health	
80	<i>General</i>	1.83		
789	Special Component Plan for Scheduled Castes			
70	Public Works	0.28		
80	<i>General</i>			
796	Tribal Area Sub-plan	0.13		
70	State Share			
4210	Capital Outlay on Medical and Public Health	0.02		
01	<i>Urban Health Services</i>			
789	Special Component Plan for Scheduled Castes	0.01		
91	Central Assistance to State Plan			
03	<i>Medical Education Training and Research</i>	1.14		
796	Tribal Area Sub-plan			
90	State Share for Central Assistance to State Plan	0.01		
04	<i>Public Health</i>			
200	Other Programmes	0.93		
90	State Share for Central Assistance to State Plan			
789	Special Component Plan for Scheduled Castes	1.84		
90	State Share for Central Assistance to State Plan			
91	Central Assistance to State Plan	0.38		
98	Administration			
796	Tribal Area Sub-plan	0.53		
90	State Share for Central Assistance to State Plan			
91	Central Assistance to State Plan	0.53		
98	Administration			
5	19 - Tribal Welfare Department	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	0.38
		02	<i>Welfare of Scheduled Tribes</i>	
		796	Tribal area Sub-plan	0.53
		33	Welfare Programme	
34	Tribal Sub-plan			

Sl. No.	Grant/ Appropriation	Head of Accounts	Number of Schemes/Sub Heads	Expenditure (₹ in crore)
6	24 - Industries & Commerce Department	5054	Capital Outlay on Roads and Bridges	
		04	District and Other Roads	
		337	Road Works	
		68	Roads and Bridges	0.37
		789	Special Component Plan for Scheduled Castes	
		68	Roads and Bridges	0.12
		796	Tribal Area Sub-plan	
		68	Roads and Bridges	0.22
7	27 - Agriculture Department	2401	Crop Husbandry	
		103	Seeds	
		87	Centrally Sponsored scheme – II	0.13
		4415	Capital Outlay on Agricultural Research and Education	
		01	Crop Husbandry	
		796	Tribal Area Sub-plan	
		90	State Share for Central Assistance to State Plan	0.02
		4552	Capital Outlay on North Eastern Areas	
		789	Special Component Plan for Scheduled Castes	
		91	Central Assistance to State Plan	0.11
		796	Tribal Area Sub-plan	
		91	Central Assistance to State Plan	0.11
8	29 - Animal Resource Development Department	2403	Animal Husbandry	
		103	Poultry Development	
		91	Central Assistance to State Plan	0.67
		104	Sheep and Wool Development	
		90	State Share for Central Assistance to State Plan	0.19
		2552	North Eastern Area	
		102	Small Scale Industries	
		90	State Share for Central Assistance to State Plan	0.07
		105	Piggery Development	
		90	State Share for Central Assistance to State Plan	0.05
		91	Central Assistance to State Plan	0.03
		789	Special Component Plan for Scheduled Castes	
		91	Central Assistance to State Plan	0.05
		796	Tribal Area Sub-plan	
		90	State Share for Central Assistance to State Plan	0.02
		4403	Capital Outlay on Animal Husbandry	
		796	Tribal Area Sub-plan	
		54	National Bank for Agriculture	0.13
90	State Share for Central Assistance to State Plan	0.04		
9	31- Rural Development Department	2215	Water Supply and Sanitation	
		01	Water Supply	
		102	Rural Water Supply Programmes	
		25	Public Works	4.25
10	35 - Urban Development Department	2217	Urban Development	
		80	General	
		001	Direction and Administration	
		05	Establishment	0.04
		789	Special Component Plan for Scheduled Castes	
		05	Establishment	0.13
		796	Tribal Area Sub-plan	
		05	Establishment	0.02

Sl. No.	Grant/ Appropriation	Head of Accounts	Number of Schemes/Sub Heads	Expenditure (₹ in crore)
11	37 - Labour Organisation Department	2230	Labour, Employment and Skill Development	0.01
		01	Labour	
		103	General Labour Welfare	
		25	Public Works	
12	40 - Education (School) Department	4202	Capital Outlay on Education, Sports, Art and Culture	11.72
		01	General Education	
		796	Tribal Area Sub-plan	
13	41 - Education (Social) Department	2235	Social Security and Welfare	0.03
		02	Social Welfare	
		789	Special Component Plan for Scheduled Castes	
		99	Others	0.04
		796	Tribal Area Sub-plan	
		99	Others	
14	43 - Finance Department	2071	Pension and Other Retirement Benefits	0.26
		01	Civil	
		106	Discretionary grant by Ministers	
		02	Establishment	134.58
		4059	Capital Outlay on Public works	
		80	General	
		051	Construction	
25	Public Works			
15	51 - Public Works (Drinking Water and Sanitation) Department	4215	Capital Outlay on Water Supply and Sanitation	0.70
		01	Water Supply	
		101	Urban Water Supply	
		91	Central Assistance to State Plan	0.01
		800	Other expenditure	
91	Central Assistance to State Plan			
16	52 - Family Welfare and Preventive Medicine	4210	Capital Outlay on Medical and Public Health	1.52
		02	Rural Health Services	
		789	Special Component Plan for Scheduled Castes	
		54	National Bank for Agriculture and Rural Development	3.35
		796	Tribal Area Sub-plan	
		54	National Bank for Agriculture and Rural Development	0.12
		4211	Capital Outlay on Family Welfare	
		796	Tribal Area Sub-plan	
25	State Share			
17	53 - Tribal Welfare (Research) Department	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	0.10
		80	General	
		800	Other Expenditure	
		33	Welfare Programme	

Sl. No.	Grant/ Appropriation	Head of Accounts	Number of Schemes/Sub Heads	Expenditure (₹ in crore)
18	56- Information Technology	2220	Information and Publicity	
		60	<i>Others</i>	
		102	Information Centres	
		99	Others	0.16
		789	Special Component Plan for Scheduled Caste	
		99	Others	0.01
		796	Tribal Area Sub-plan	
		99	Others	0.02
		2852	Industries	
		07	<i>Telecommunication and Electronic Industries</i>	
		102	Digital India Programme	
		29	Industries Development	0.59
Total				193.77

Appendix 3.2

Grant-in-aid expenditure designated as 'Grants for creation of capital assets' and booked under Capital Major Heads instead of Revenue Heads

(Reference: Paragraph No. 3.3.3)

Name of scheme	Head of Accounts	Type of misclassification	Amount (₹ in crore)	Owner (s) of assets created (on the basis of scheme guidelines)
Special Assistance-Capital, etc. under Construction	4059	Revenue to capital	161.44	State Government
Community Health centre of Ayush, etc. under Tribal Area Sub-plan	4210	Revenue to capital	30.35	State Government
State share and Central Assistance of NESIDS under Other programme	4211	Revenue to capital	4.10	State Government
Special Assistance-Capital, EAP, etc. under Construction	4217	Revenue to capital	63.53	Individual
Central Assistance of NMAET-SMSP under Seeds, CSS-II under SCP for SC	4225	Revenue to capital	13.80	State Government
Central assistance of PMMSY under Inland Fisheries,	4401	Revenue to capital	1.20	Individual
State Share of PMMSY under SCP for SC, etc.	4405	Revenue to capital	0.68	Individual
Central Assistance under Rural development, OTA-CA under SCP for SCs, etc.	4515	Revenue to capital	0.99	Individual
Central Assistance of IWMP/PMKSY under SCP for SCs, Central Assistance of IWMP/PMKSY under TSP, etc.	4702	Revenue to capital	26.10	Individual
State Share of Special Assistance-Capital, under Rural Electrification, State share of Power under Investments in Public and Other Undertakings, Central Assistance of NESIDS, etc.	4801	Revenue to capital	58.83	Individual
State Share and Central Assistance of PMGSY, EAP, CRF, etc. under District and Other Roads, Central assistance and state share of NLCPR, EAP, PMGSY, CRF under TSP	5054	Revenue to capital	99.42	State Government
State Share of NLCPR under Other Services, SCP for SCs and TSP	5425	Revenue to capital	12.00	State Government
State Share and Central Assistance of Infrastructural facilities, etc. under Tourist Infrastructure,	5452	Revenue to capital	22.55	Local Bodies
Total			494.99	

Source: Finance Accounts 2021-22

Appendix 3.3

Cases where supplementary provision of ₹ 50 lakh and above were obtained in each cases during the year 2021-22 which proved unnecessary

(Reference: Paragraph No. 3.3.4)

(₹ in lakh)

Sl. No.	Grant No. and Name		Original	Supplementary	Total	Expenditure	Savings
Revenue Voted							
1	1	Parliamentary Affairs Department	2,451.85	67.30	2,519.15	2,284.16	234.99
2	3	General Administration (S.A.) Department	8,552.00	436.98	8,988.98	6,845.44	2,143.54
3	5	Law Department	15,338.50	53.55	15,392.05	9,788.95	5,603.10
4	6	Revenue Department	32,067.00	13,973.33	46,040.33	30,668.12	15,372.21
5	8	General Administration (P&T) Department	74.00	64.59	138.59	71.00	67.59
6	9	Statistics Department	1,019.00	98.91	1,117.91	831.11	286.80
7	10	Home (Police) Department	1,81,285.00	1,878.20	1,83,163.20	1,50,839.50	32,323.70
8	11	Transport Department	2,496.50	470.65	2,967.15	2,828.86	138.29
9	14	Power Department	13,738.86	3,899.48	17,638.34	7,897.01	9,741.33
10	15	Public Works (Water Resource) Department	17,140.00	1,054.00	18,194.00	10,220.47	7,973.53
11	16	Health Department	48,313.52	1,908.90	50,222.42	34,018.13	16,204.29
12	17	Information and Cultural Affairs Department	5,139.29	333.59	5,472.88	4,693.38	779.50
13	19	Tribal Welfare Department	52,073.89	10,812.21	62,886.10	53,429.50	9,456.60
14	20	Welfare of Scheduled Castes Department	9,318.80	1,240.47	10,559.27	6,041.62	4,517.65
15	21	Food, Civil Supplies & Consumer Affairs Department	10,474.80	5,692.23	16,167.03	14,249.24	1,917.79
16	23	Panchayat Raj Department	46,068.96	3,527.68	49,596.64	45,023.92	4,572.72
17	24	Industries & Commerce Department	9,095.00	1,680.06	10,775.06	9,005.66	1,769.40
18	26	Fisheries Department	7,785.80	1,333.09	9,118.89	7,770.20	1,348.69
19	28	Horticulture Department	13,050.00	346.98	13,396.98	6,944.17	6,452.81
20	29	Animal Resource Development Department	14,467.37	1,321.30	15,788.67	12,511.10	3,277.57
21	30	Forest Department	26,87,550	3,859.17	30,734.67	21,282.81	9,451.86
22	31	Rural Development Department	92,752.61	1,03,713.15	1,96,465.76	1,65,479.19	30,986.57
23	36	Home (Jail) Department	3,654.50	468.65	4,123.15	3,349.92	773.23
24	39	Education (Higher) Department	20,903.40	789.42	21,692.82	15,151.99	6,540.83
25	41	Education (Social) Department	97,592.89	935.16	98,528.05	77,503.99	21,024.06
26	46	Treasuries	1,048.78	52.87	1,101.65	802.18	299.47
27	47	College of Agriculture	521.12	249.77	770.89	700.91	69.98
28	48	High Court	88.25	180.06	268.31	254.92	13.39
29	51	Public Works (Drinking Water and Sanitation) Department	26,626.00	2,404.03	29,030.03	22,125.11	6,904.92
30	52	Family Welfare &	66,923.09	23,476.12	90,399.21	63,953.75	26,445.46

Sl. No.	Grant No. and Name	Original	Supplementary	Total	Expenditure	Savings
	Preventive Medicine					
31	58 Home (FSL, PAC, Prosecution & Co-ordination Cell)	653.00	109.18	762.18	573.11	189.07
32	61 OBC Welfare	4,016.00	430.71	4,446.71	4,284.49	162.22
33	62 Education (Elementary)	99,912.40	1,500.91	1,01,413.31	73,829.06	27,584.25
34	64 Health (AGMC & GBP)	17,100.85	931.69	18,032.54	12,314.08	5,718.46
	Capital Voted					
35	3 General Administration (S.A.) Department	5.00	640.42	645.42	70.78	574.64
36	6 Revenue Department	1,010.00	993.50	2,003.50	647.10	1,356.40
37	10 Home (Police) Department	2,464.00	1,18,361	3,647.61	791.06	2,856.55
38	11 Transport Department	763.00	847.38	1,610.38	485.16	1,125.22
39	13 Public Works (R&B) Department	63,987.00	40,093.08	1,04,080.08	49,309.08	54,771.00
40	14 Power Department	-	20,844.52	20,844.52	10,883.37	9,961.15
41	15 Public Works (Water Resource) Department	6,727.50	5,968.85	12,696.35	6,208.41	6,487.94
42	16 Health Department	5,569.75	6,654.35	12,224.10	6,442.25	5,781.85
43	21 Food, Civil Supplies & Consumer Affairs Department	21.00	651.09	672.09	553.86	118.23
44	23 Panchayat Raj Department	2.00	81.98	83.98	55.00	28.98
45	24 Industries & Commerce Department	4,280.00	106.65	4,386.65	3,042.74	1,343.91
46	26 Fisheries Department	4,863.05	68.99	4,932.04	865.44	4,066.60
47	27 Agriculture Department	8,043.67	58.68	8,102.35	3,597.07	4,505.28
48	29 Animal Resource Development Department	1,311.63	710.60	2,022.23	325.18	1,697.05
49	30 Forest Department	20.00	115.00	135.00	35.00	100.00
50	33 Science, Technology & Environment	225.82	2,874.18	3,100.00	1,200.00	1,900.00
51	35 Urban Development Department	4,040.00	3,675.55	7,715.55	7,655.48	60.07
52	39 Education (Higher) Department	2,323.00	271.10	2,594.10	285.70	2,308.40
53	40 Education (School) Department	3,119.00	7,073.66	10,192.66	4,482.37	5,710.29
54	41 Education (Social) Department	786.00	2,766.52	3,552.52	740.56	2,811.96
55	42 Education (Youth Affairs & Sports) Department	3.00	599.00	602.00	-	602.00
56	49 Fire Service Organisation	55.00	140.00	195.00	10.00	185.00
57	51 Public Works (Drinking Water and Sanitation) Department	40,035.00	5,558.64	45,593.64	23,975.55	21,618.09
58	52 Family Welfare & Preventive Medicine	2,740.08	2,727.59	5,467.67	2,177.24	3,290.43

Sl. No.	Grant No. and Name		Original	Supplementary	Total	Expenditure	Savings
59	57	Welfare of Minorities Department	5,066.50	355.95	5,422.45	1,519.52	3,902.93
60	59	Tourism	788.00	2,006.09	2,794.09	2,295.33	498.76
61	61	OBC Welfare	85.00	446.69	531.69	181.68	350.01
		Revenue Charged					
62	2	Governor's Secretariat	660.00	77.00	737.00	617.82	119.18
63	43	Finance Department	1,36,678.75	28,802.25	1,65,481.00	1,64,751.19	729.81
64	48	High Court	2,284.35	623.75	290810	2,524.34	383.76
		Capital Charged					
65	13	Public Works (R&B) Department	1,100.00	61.11	1,161.11	749.93	411.18

Appendix 3.4
Unnecessary re-appropriation
(Reference: Paragraph No. 3.3.5)

(₹ in lakh)

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Suppl.	Re-appro.	Total		
1	2: Governor's secretariat							
	2012	President, Vice President, Governor/Administrator of Union Territories						
	03	Governor/Administrator of Union Territories						
	090	Secretariat						
	05	Establishment	350.76	57.15	4.43	412.34	338.69	73.65
2	3: General Administration (S.A.) Department							
	2052	Secretariat-General Services						
	090	Secretariat						
	05	Establishment	7,148.00	436.98	9.90	7,594.88	5,799.07	1,795.81
3	4: Election Department							
	2015	Elections						
	103	Preparation and Printing of Electoral rolls						
	99	Others	350.00	0	50.00	400.00	271.30	128.70
4	5: Law Department							
	2059	Land Revenue						
	60	Other Buildings						
	051	Construction						
	90	State Share for Central Assistance to State Plan	122.20	0	34.55	156.75	0	156.75
5	6: Revenue Department							
	2029	Land Revenue						
	103	Land Records						
	05	Establishment	661.54	0	3.56	665.10	396.92	268.18
	2053	District Administration						
	094	Other Establishments						
	05	Establishment	0	7,129.08	2.42	7,131.50	4,996.30	2,135.20
	2245	Relief on Account of Natural Calamities						
	02	Floods, Cyclones etc.						
	104	Supply of Fodder						
	43	Finance Commission	0	238.92	141.08	380.00	0	380.00
	05	State Disaster Response Fund						
	101	Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund						
	43	Finance Commission	7,556.00		228.30	7,784.30	6,422.37	1,361.93
	2575	Other Special Area Programmes						
	06	Border Area Development						
	789	Special Component Plan for Scheduled Castes						

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings	
			Original	Suppl.	Re-appro.	Total			
	90	State Share for Central Assistance to State Plan	0	255.74	34.00	289.74	160.28	129.46	
	91	Central Assistance to State Plan	1,031.38	662.52	323.61	2,017.51	629.93	1,387.58	
	796	Tribal Area Sub-plan							
	90	State Share for Central Assistance to State Plan	0	466.98	62.00	528.98	297.14	231.84	
	91	Central Assistance to State Plan	1,880.76	1,355.80	442.16	3,678.72	1,058.46	2,620.26	
	800	Other Expenditure							
	91	Central Assistance to State Plan	3,154.86	2,915.59	100.31	6,170.76	1,865.34	4,305.42	
	4059	Capital Outlay on Public Works							
	80	General							
	051	Construction							
	25	Public Works	0	41.20	218.80	260.00	0	260.00	
	789	Special Component Plan for Scheduled Castes							
	25	Public Works	0	12.98	72.02	85.00	0	85.00	
	796	Tribal Area Sub-plan							
	25	Public Works	0	39.22	115.68	155.00	0	155.00	
6	7: General administration (AR) Department								
	2062	Vigilance							
	104	Vigilance Commission of State/UT							
	05	Establishment	295.58	23.19	6.33	325.10	277.69	47.41	
7	10: Home (Police) Department								
	2055	Police							
	001	Direction and Administration							
	08	Police	3,530.66	0	128.49	3,659.15	2,766.56	892.59	
	101	Criminal Investigation and Vigilance							
	08	Police	6,695.18	0	53.99	6,749.17	4,904.85	1,844.32	
	109	District Police							
	08	Police	62,917.70	491.85	269.99	63,679.54	52,363.85	11,315.69	
	4055	Capital Outlay on police							
	207	State Police							
	91	Central Assistance to State Plan	32.00	1,183.61	41.89	1,257.50	528.57	728.93	
	08	Police	57.00	0	221.84	278.84	0	278.84	
8	12: Co-operation Department								
	2425	Co-operation							
	001	Direction and Administration							
	98	Administration	2,320.00	0	11.40	2,331.40	2,028.16	303.24	
9	13: Public Works (R&B) Department								
	2059	Public works							
	80	General							
	001	Direction and Administration							
	25	Public works	25,942.40	0	241.60	26,184.00	21,704.69	4,479.31	

Sl. No.	Grant No. and Head of accounts	Provisions				Actual exp.	Final savings
		Original	Suppl.	Re-appro.	Total		
	2216 Housing						
	05 <i>General Pool Accommodation</i>						
	789 Special Component Plan for Scheduled Castes						
	25 Public works	127.50	0	5.06	132.56	106.22	26.34
	796 Tribal Area Sub-plan						
	25 Public works	232.50	0	131.23	363.73	210.08	153.65
	4059 Capital Outlay on Public Works						
	80 <i>General</i>						
	789 Special Component Plan for Scheduled Castes						
	25 Public works	85.00	911.69	5.00	1,001.69	157.86	843.83
	796 Tribal Area Sub-plan						
	25 Public works	155.00	1,662.44	9.16	1,826.60	286.37	1,540.23
	5054 Capital Outlay on Roads and Bridges						
	04 <i>District and Other Roads</i>						
	337 Roads Works						
	68 Road and Bridges	0	11,607.49	1,388.96	12,996.45	5,101.07	7,895.38
	789 Special Component Plan for Scheduled Castes						
	54 National Bank for Agriculture and Rural Development	3,400.00	988.08	35.00	4,423.08	4,012.10	410.98
	796 Tribal Area Sub-plan						
	54 National Bank for Agriculture and Rural Development	6,200.00	0	277.27	6,477.27	5,404.41	1,072.86
10	15: Public Works (Water Resource) Department						
	2702 Minor Irrigation						
	01 <i>Surface Water</i>						
	101 Water Tanks						
	91 Central Assistance to State Plan	1,000.00	0	673.81	326.19	314.73	11.46
	80 <i>General</i>						
	001 Direction and Administration						
	27 Water Resource	4,160.00	0	337.50	4,497.50	3,367.17	1,130.33
	4711 Capital Outlay on Flood Control and Projects						
	01 <i>Flood Control</i>						
	102 Civil Works						
	25 Public Works	0	848.10	60.00	908.10	180.14	727.96
11	16: Health Department						
	2210 Medical and Public Health						
	01 <i>Urban Health Services-Allopathy</i>						
	110 Hospital and dispensaries						
	16 Hospital	2,648.16	0	94.58	2,742.74	2,218.11	524.63

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Suppl.	Re-appro.	Total		
	796	Tribal Area Sub-plan						
	16	Hospital	996.01	0	106.29	889.72	663.46	226.26
	05	Medical Education Training and Research						
	105	Allopathy						
	15	Health Services	75.00	0	10.60	85.60	44.69	40.91
	4210	Capital Outlay on Medical and Public Health						
	01	Urban Health Services						
	110	Hospitals and Dispensaries						
	54	National Bank for Agriculture and Rural Development	100.00	0	175.75	275.75	75.47	200.28
	25	Public works	0	39.00	1.00	40.00	0	40.00
	789	Special Component Plan for Scheduled Castes						
	54	National Bank for Agriculture and Rural Development	600.00	0	57.46	657.46	333.78	323.68
	54	National Bank for Agriculture and Rural Development	886.00	0	105.81	991.81	587.74	404.07
	02	Rural Health services						
	796	Tribal Area Sub-plan						
	16	Hospital	0	2,537.82	462.18	3,000.00	2,100.00	900.00
	04	Public Health						
	200	Other Programmes						
	98	Administration	0	978.56	12.18	990.74	281.94	708.80
12	17: Information and Cultural Affairs department							
	2205	Art and Culture						
	789	Special Component Plan for Scheduled Castes						
	99	Others	30.00	0	4.00	34.00	0	34.00
13	18: General administration (Political) Department							
	2235	Social Security and Welfare						
	02	Social Welfare						
	200	Other Programmes						
	99	Others	199.00	49.80	1.20	250.00	184.35	65.65
	60	Other Social Security and Welfare Programmes						
	200	Other Programmes						
	05	Establishment	123.97	0	2.25	126.22	106.07	20.15
14	19 - Tribal Welfare Department							
	2225	Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities						
	02	Welfare of Scheduled Tribes						
	796	Tribal Area Sub-plan						

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Suppl.	Re-appro.	Total		
	33	Welfare Programmes	2,884.00	0	4.00	2,888.00	2,338.90	549.10
	34	Tribal Sub-plan	16,150.00	0	78.00	16,228.00	15,125.77	1,102.23
15	20: Welfare of Scheduled Castes Department							
	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities						
	01	<i>Welfare of Scheduled Castes</i>						
	789	Special Component Plan for Scheduled Castes						
	86	Centrally Sponsored Scheme - I	6,463.00	973.27	23.99	7,460.26	3,818.40	3,641.86
	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities						
	01	<i>Welfare of Scheduled Castes</i>						
	789	Special Component Plan for Scheduled Castes						
	86	Centrally Sponsored Scheme - I	962.50	0	838.68	1,801.18	839.51	961.67
16	21: Food, Civil Supplies & Consumer Affairs Department							
	3456	Other General Economic Services						
	103	Regulation of Weights and Measures						
	70	State Share	27.56	0	8.84	36.40	0	36.40
17	23: Panchayat Raj Department							
	2515	Other Rural Development Programmes						
	001	Direction and Administration						
	82	Panchayat Samiti	1,885.00	176.57	3.43	2,065.00	2,017.34	47.66
18	24: Industries & Commerce Department							
	2406	Forestry and Wild Life						
	01	<i>Forestry</i>						
	102	Social and Farm Forestry						
	70	State Share	52.00	0	5.45	57.45	25.53	31.92
	2851	Village and Small Industries						
	003	Training						
	91	Central Assistance to State Plan	104.00	0	0.52	104.52	9.36	95.16
	102	Small Scale Industries						
	29	Industries Development	1,301.00	13.37	26.63	1,341.00	1,235.77	105.23
	796	Tribal Area Sub-plan						
	29	Industries Development	1,774.00	0	70.00	1,844.00	1,698.17	145.83
	91	Centrally Sponsored Scheme	186.00	154.61	22.63	363.24	306.51	56.73
	800	Other Expenditure						
	29	Industries Development	509.40	0	3.05	512.45	433.68	78.77

Sl. No.	Grant No. and Head of accounts	Provisions				Actual exp.	Final savings
		Original	Suppl.	Re-appro.	Total		
19	25: Industries & Commerce (Handloom, Handicrafts and Sericulture) Department						
	2851	Village and Small Industries					
	001	Direction and Administration					
	98	Administration	432.31	0	1.71	434.02	330.65
	103	Handloom Industries					
	29	Industries Development	737.58	0	2.35	739.93	597.83
	104	Handicraft Industries					
	29	Industries Development	313.73	0	2.40	316.13	240.81
20	26: Fisheries Department						
	2405	Fisheries					
	001	Direction and Administration					
	98	Administration	4,739.35	0	47.37	4,786.72	3,869.69
	4405	Capital Outlay on Fisheries					
	101	Inland Fisheries					
	25	Public Works	0	68.99	.01	69.00	0
21	27: Agriculture Department						
	2401	Crop Husbandry					
	001	Direction and Administration					
	37	Agriculture Development	19,687.59	0	326.37	20,013.96	15,691.82
	103	Seeds					
	65	Suspense Account	1,365.00	0	869.13	2,234.13	413.46
22	28: Horticulture Department						
	2401	Crop Husbandry					
	001	Direction and Administration					
	98	Administration	3,870.13	6.61	186.16	4,062.90	3,341.75
	789	Special Component Plan for Scheduled Castes					
	37	Agricultural Development	94.00	95.83	18.55	208.38	113.92
	796	Tribal Area Sub-plan					
	37	Agricultural Development	336.00	97.00	20.30	453.30	355.21
	2402	Soil and Water Conservation					
	001	Direction and Administration					
	98	Administration	956.10	0	0.36	956.46	638.30
	789	Special Component Plan for Scheduled Castes					
	90	State Share for Central Assistance to State Plan	68.80	0	0.02	68.82	5.95
23	29: Animal Resource Development Department						
	2403	Animal Husbandry					
	001	Direction and Administration					
	98	Administration	8,802.40	0	169.74	8,972.14	7,102.25
	789	Special Component Plan for Scheduled Castes					

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Suppl.	Re-appro.	Total		
	91	Central Assistance to State Plan	98.00	234.98	20.55	353.53	305.57	47.96
	796	Tribal Area sub-plan						
	41	Human Development	389.03	0	0.01	389.04	345.47	43.57
	91	Central Assistance to State Plan	249.00	67.88	74.88	391.76	292.37	99.39
	2404	Dairy Development						
	001	Direction and Administration						
	98	Administration	207.00	0	50.00	257.00	171.49	85.51
	4552	Capital Outlay on North Eastern Areas						
	789	Special Component Plan for Scheduled Castes						
	91	Central Assistance to State Plan	0	66.10	2.00	68.10	24.49	43.61
	4403	Capital Outlay on Animal Husbandry						
	789	Special Component Plan for Scheduled Castes						
	25	Public Works	0	94.14	105.86	200.00	0	200.00
	796	Tribal Area sub-plan						
	25	Public Works	0	291.00	9.00	300.00	0	300.00
24	30: Forest Department							
	2406	Forestry and Wild Life						
	01	Forestry						
	001	Direction and Administration						
	98	Administration	10,023.22	0	34.74	10,057.96	8,823.14	1,234.82
	04	Afforestation and Ecology Development						
	103	State Compensatory Afforestation						
	69	State Compensatory Afforestation Fund-Tripura	0	2,236.04	709.83	2,945.87	1,181.14	1,764.74
	2406	Forestry and wild Life						
	02	Environmental Forestry and Wild Life						
	796	Tribal Area Sub-plan						
	87	Centrally Sponsored Scheme - II	35.00	0	5.00	40.00	0	40.00
25	31: Rural Development Department							
	2501	Special Programme for Rural Development						
	06	Self Employment Programmes						
	102	National Rural Livelihood Mission						
	90	State Share for Central Assistance to State Plan	276.00	128.78	135.72	540.50	321.94	218.56
	789	Special Component Plan for Scheduled Castes						
	90	State Share for Central Assistance to State Plan	204.00	108.57	86.93	399.50	237.96	161.54

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Suppl.	Re-appro.	Total		
	796	Tribal Area Sub-plan						
	90	State Share for Central Assistance to State Plan	720.00	399.08	290.92	1,410.00	839.84	570.156
	2515	Other Rural development Programmes						
	001	Direction and Administration						
	30	Rural Development	93.60	0	1.40	95.00	69.21	25.79
	102	Community Development						
	90	State Share for Central Assistance to State Plan	1,842.58	0	458.80	2,301.38	1,446.81	854.57
	91	Central Assistance to State Plan	6,900.00	1,036.50	803.50	8,740.00	4,931.20	3,808.80
	789	Special Component Plan for Scheduled Castes						
	90	State Share for Central Assistance to State Plan	1,366.35	0	339.00	1,705.35	1,074.20	631.15
	91	Central Assistance to State Plan	5,140.03	766.11	598.91	6,505.05	3,689.84	2,815.21
	796	Tribal Area Sub-plan						
	90	State Share for Central Assistance to State Plan	4,822.42	0	1,196.48	6,018.90	3,791.27	2,227.63
	91	Central Assistance to State Plan	18,141.30	2,703.90	2,113.80	22,959.00	13,022.97	9,936.03
26	33: Science, Technology and environment							
	5425	Capital Outlay on other Scientific and Environmental Research						
	600	Other Services						
	89	Centrally Sponsored Scheme - IV	0	987.76	0.24	988.00	0	988.00
	789	Special Component Plan for Scheduled Castes						
	89	Centrally Sponsored Scheme - IV	0	223.00	100.00	323.00	0	323.00
	796	Tribal Area Sub-plan						
	89	Centrally Sponsored Scheme - IV	0	486.00	103.00	589.00	0	589.00
27	35 - Urban Development Department							
	2217	Urban Development						
	03	<i>Integrated Development of Small and Medium Towns</i>						
	051	Construction						
	89	Centrally Sponsored Scheme- IV	11,440.00	0	780.00	1,222.00	4,247.52	7,972.48
	789	Special Component Plan for Scheduled Castes						
	89	Centrally Sponsored Scheme- IV	3,740.00	0	255.00	3,995.00	1,388.61	2,606.39
	796	Tribal Area Sub-plan						

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Suppl.	Re-appro.	Total		
	89	Centrally Sponsored Scheme- IV	6,820.00	0	465.00	7,285.00	2,532.17	4,752.83
28	38: General Administration (Printing and Stationery) Department							
	2058	Stationery and Printing						
	101	Purchase and Supply of Stationery Stores						
	62	Printing and Stationery	120.00	0	8.00	128.00	18.98	109.02
29	39: Education (Higher) Department							
	2202	General Education						
	03	University and Higher Education						
	103	Government Colleges and Institutes						
	91	Central Assistance to State Plan	780.00	463.03	4.97	1,248.00	135.96	1,112.04
	796	Tribal Area Sub-plan						
	91	Central Assistance to State Plan	465.00	208.35	70.65	744.00	74.06	669.94
	2203	Technical Education						
	105	Polytechnics						
	41	Human Development	243.60	0	22.09	265.69	217.63	48.06
30	40: Education (School) Department							
	2202	General Education						
	02	Secondary Education						
	104	Teachers and Other Services						
	41	Human Development	1,21,578.22	0	1,951.58	1,23,529.80	98,010.26	25,519.54
	113	Samagra Shiksha						
	91	Central Assistance to State Plan	3,403.00	0	68.69	3,471.69	2,968.75	502.94
	789	Special Component Plan for Scheduled Castes						
	41	Human Development	1,120.56	0	223.76	1,344.32	1,007.77	336.55
	4202	Capital Outlay on Education, Sports, Art and Culture						
	01	General Education						
	796	Tribal Area Sub-plan						
	54	National Bank for Agriculture and Rural Development	0	1,635.15	197.25	1,832.40	193.45	1,638.95
31	41: Education (Social) Department							
	2235	Social Security and Welfare						
	02	Social Welfare						
	001	Direction and administration						
	33	Welfare Programme	13,472.30	0	102.48	13,574.78	10,809.89	2,764.89
	91	Central Assistance to State Plan	13,213.87	0	1,054.37	14,268.24	10,507.39	3,760.85
	03	National Social Assistance Programme						
	101	National Old Age Pension Scheme						

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Suppl.	Re-appro.	Total		
	70	State Share	4,975.00	0	100.00	5,075.00	4,375.00	700.00
	789	Special Component Plan for Scheduled Castes						
	91	Central Assistance to State Plan	776.90	0	151.10	928.00	478.59	449.41
	796	Tribal Area Sub-plan						
	91	Central Assistance to State Plan	1,454.80	0	17.68	1,472.48	1,174.78	297.70
32	42: Education (Youth Affairs & Sports) Department							
	4202	Capital Outlay on Education, Sports, Art and Culture						
	03	<i>Sports and Youth Services</i>						
	102	Sports Stadia						
	98	Administration	0	259.50	0.50	260.00	0	260.00
	789	Special Component Plan for Scheduled Castes						
	98	Administration	0	84.80	0.20	85.00	0	85.00
	796	Tribal Area sub-plan						
	98	Administration	0	154.70	0.30	155.00	0	155.00
33	43: Finance Department							
	2052	Secretariat-General Services						
	090	Secretariat						
	05	Establishment	1,890	0	154.00	2,044.00	1,627.84	416.16
	104	Gratuities						
	02	Pension	33,275.00	0	6,725.00	40,000.00	29,838.51	10,161.49
	105	Family Pensions						
	02	Pension	55,400.00	0	4,600.00	60,000.00	52,304.30	7,695.70
	2049	Interest Payments						
	04	<i>Interest on Loans and Advances from Central Government</i>						
	112	Interest on other Loans for State/Union Territory (with Legislature)						
	58	Debt Services	60.00	0	2.00	62.00	19.81	42.19
34	46: Treasuries							
	2054	Treasury and Accounts Administration						
	095	Directorate of Accounts and Treasuries						
	05	Establishment	1,028.78	12.60	5.00	1,046.38	767.72	278.66
35	51: Public Works (Drinking Water and Sanitation) Department							
	4552	Capital Outlay on North Eastern Areas						
	796	Tribal Area sub-plan						
	91	Central Assistance to State Plan	0.31	0	103.96	104.27	0	104.27
36	52: Family Welfare & Preventive Medicine							
	2211	Family Welfare						
	06	<i>Public Health</i>						

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Suppl.	Re-appro.	Total		
	789	Special Component Plan for Scheduled Castes						
	99	Others	0	1,782.31	546.09	2,328.40	146.69	2,181.71
	796	Tribal Area Sub-plan						
	99	Others	0	4,239.02	6.89	4,245.91	267.49	3,978.42
	200	Other Services and Supplies						
	98	Administration	0	526.98	20.02	547.00	181.77	365.23
	789	Special Component Plan for Scheduled Castes						
	91	Central Assistance to State Plan	8,634.50	113.66	147.11	8,895.27	5,033.64	3,861.63
37	53: Tribal Welfare (Research) Department							
	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities						
	80	General						
	001	Direction and Administration						
	33	Welfare Programme	195.46	0	11.58	207.04	146.73	60.31
38	55: Employment							
	2230	Labour, Employment and Skill Development						
	02	Employment Services						
	101	Employment Services						
	99	Others	468.59	0	29.90	498.49	386.62	111.87
39	57: Welfare of Minorities Department							
	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities						
	04	Welfare of Minorities						
	277	Education						
	91	Central Assistance to State Plan	4,004.50	0	2.00	4,006.50	1,124.77	2,881.73
40	58: Home (FSL, PAC, Prosecution & Co-ordination Cell)							
	2055	Police						
	001	Direction and Administration						
	05	Establishment	172.77	0	1.13	173.90	151.11	22.79
41	62: Education (Elementary)							
	2236	Nutrition						
	02	Distribution of nutritious food and beverages						
	102	Mid-day Meals						
	90	State Share for Central Assistance to State Plan	240.44	0	26.09	266.53	160.81	105.72
	789	Special Component Plan for Scheduled Castes						

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Suppl.	Re-appro.	Total		
	90	State Share for Central Assistance to State Plan	240.44	17.56	8.60	266.60	160.81	105.79
	796	Tribal Area Sub-plan						
	90	State Share for Central Assistance to State Plan	721.30	68.70	9.80	799.80	482.40	317.40
42	64: Health (AGMC & GBP)							
	2210	Medical and Public Health						
	<i>01</i>	<i>Urban Health Services- Allopathy</i>						
	110	Hospital and Dispensaries						
	16	Hospital	2,871.90	501.69	110.05	3,483.64	2,534.46	949.18

Appendix 3.5
Grants/Appropriations, where savings was more than ₹ 100 crore during 2021-22
(Reference: Paragraph No. 3.3.6)

(₹ in crore)

Sl. No.	Grant No. and Name	Original	Supplementary	Total	Expenditure	Savings	surrender	Savings not surrendered	Percentage of savings to provision
	Revenue-Voted								
1	6: Revenue Department	320.67	139.73	460.40	306.68	153.72	0.00	153.72	33.39
2	10: Home (Police) Department	1,812.85	18.78	1,831.63	1,508.40	323.23	0.00	323.23	17.65
3	16: Health Department	483.14	19.09	502.23	340.18	162.05	107.91	54.14	32.27
4	22: Relief & Rehabilitation Department	632.84	0	632.84	91.62	541.22	296.89	244.33	85.52
5	27: Agriculture Department	544.97	0.21	545.18	329.65	215.53	107.46	108.07	39.53
6	31: Rural Development Department	927.53	1,037.13	1,964.66	1,654.79	309.87	0.00	309.87	15.77
7	35: Urban Development Department	1,373.88	0	1,373.88	420.38	953.50	618.72	334.78	69.40
8	40: Education (School) Department	1,822.38	0	1,822.38	1,417.18	405.20	89.81	315.39	22.23
9	41: Education (Social) Department	975.93	9.35	985.28	775.04	210.24	55.21	155.03	21.34
10	43: Finance Department	3,910.20	0	3,910.20	2,554.20	1,356.00	359.66	996.34	34.68
11	52: Family Welfare & Preventive Medicine	669.23	234.76	903.99	639.54	264.45	0.00	264.45	29.25
12	62: Education (Elementary)	999.12	15.01	1,014.13	738.29	275.84	1.66	274.18	27.20
	Capital-Voted								
13	13: Public Works (Roads and Buildings) Department	639.87	400.93	1,040.80	493.09	547.71	0.00	547.71	52.62
14	43-Finance Department	259.64	0	259.64	135.70	123.94	122.64	1.30	47.74
15	51: Public Works (Drinking Water and Sanitation) Department	400.35	55.59	455.94	239.76	216.18	166.66	49.52	47.41

Appendix 3.6
Grants/Appropriations with low budget utilization of less than 50 per cent during 2021-22
(Reference: Paragraph No. 3.3.6)

(₹ in crore)

Sl. No.	Grant No. and Name	Original	Supplementary	Total	Expenditure	Percentage of expenditure
Revenue-Voted						
1	14: Power Department	137.39	38.99	176.38	78.97	44.77
2	22: Relief and Rehabilitation Department	632.84	0.00	632.84	91.62	14.48
3	32: Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group	64.99	0.06	65.05	14.31	22.00
4	35: Urban Development Department	1,373.88	0.00	1,373.88	420.38	30.60
5	53: Tribal Welfare (Research) Department	7.48	0.00	7.48	2.41	32.26
6	63: Industries & Commerce (Skill Development) Department	2.15	0.09	2.24	0.37	16.58
Revenue-Charged						
7	12: Co-operation Department	1.09	0.00	1.09	0.51	47.20
8	13: Public Works (Roads and Buildings) Department	4.00	0.00	4.00	1.37	34.35
9	19: Tribal Welfare Department	0.20	0.00	0.20	0.00	0.00
10	29: Animal Resource Development Department	0.32	0.00	0.32	0.00	0.00
11	35: Urban Development Department	1.20	0.00	1.20	0.00	0.00
Capital-Voted						
12	3: General Administration (SA) Department	0.05	6.40	6.45	0.71	11.01
13	6: Revenue Department	10.10	9.93	20.03	6.47	32.30
14	10: Home (Police) Department	24.64	11.84	36.48	7.91	21.68
15	11: Transport Department	7.63	8.47	16.10	4.85	30.12
16	13: Public Works (Roads and Buildings) Department	639.87	400.93	1040.80	493.09	47.38
17	15: Public Works (Water Resource) Department	67.27	59.69	126.96	62.08	48.90
18	19: Tribal Welfare Department	6.80	0.00	6.80	1.70	25.00
19	20: Welfare of Scheduled Castes and Other Backward Classes Department	33.17	0.00	33.17	9.16	27.62
20	26: Fisheries Department	48.63	0.69	49.32	8.65	17.54
21	27: Agriculture Department	80.44	0.58	81.02	35.97	44.40
22	29: Animal Resource Development Department	13.12	7.10	20.22	3.25	16.07
23	30: Forest Department	0.20	1.15	1.35	0.35	25.93

Appendices

Sl. No.	Grant No. and Name	Original	Supplementary	Total	Expenditure	Percentage of expenditure
24	31: Rural Development Department	49.90	0.00	49.90	19.90	39.88
25	33: Science, Technology and Environment Department	2.26	28.74	31.00	12.00	38.71
26	38: General Administration (Printing and Stationery) Department	0.50	0.02	0.52	0.00	0.00
27	39: Education (Higher) Department	23.23	2.71	25.94	2.86	11.03
28	40: Education (School) Department	31.19	70.74	101.93	44.82	43.97
29	41: Education (Social) Department	7.86	27.67	35.53	7.41	20.86
30	42: Education (Sports and Youth Programme) Department	0.03	5.99	6.02	0.00	0.00
31	45: Taxes and Excise	0.59	0.00	0.59	0.00	0.00
32	46: Treasuries	0.00	0.30	0.30	0.09	30.00
33	49: Fire Service Organisation	0.55	1.40	1.95	0.10	5.13
34	52: Family Welfare and Preventive Medicine	27.40	27.28	54.68	21.77	39.81
35	53: Tribal Welfare (Research) Department	5.00	0.00	5.00	1.72	34.40
36	56: Information Technology Department	29.00	0.00	29.00	5.22	18.00
37	57: Welfare of Minorities Department	50.67	3.56	54.23	15.20	28.03
38	61: Welfare of Other Backward Classes Department	0.85	4.47	5.32	1.82	34.21
39	62: Education (Elementary) Department	0.50	0.00	0.50	0.00	0.00
40	64: Health (AGMC & GBP)	37.00	0.00	37.00	2.02	5.46

Appendix 3.7
Grants/Appropriations where persistent savings of more than ₹ one crore occurred in each case during the last five years
(Reference: Paragraph No. 3.3.6.1)

(₹ in crore)

Sl. No.	Grant No. and Name	2017-18	2018-19	2019-20	2020-21	2021-22
	Revenue-Voted					
1	3: General Administration (SA) Department	5.08	7.20	14.03	12.52	21.44
2	4: Election Department	3.39	13.72	2231	2.43	6.07
3	5: Law Department	23.78	55.15	32.05	5.29	56.03
4	6: Revenue Department	24.08	179.12	114.49	153.16	153.72
5	10: Home (Police) Department	108.87	119.99	81.05	184.52	323.23
6	12: Co-operation Department	6.48	5.92	1.45	3.28	3.69
7	15: Public Works (Water Resource) Department	62.26	26.48	64.57	57.50	79.74
8	16: Health Department	30.58	43.15	69.00	43.90	162.05
9	17: Information, Cultural Affairs Department	2.39	2.25	1.62	5.43	7.80
10	19: Tribal Welfare Department	439.09	124.97	55.22	107.39	94.56
11	20: Welfare of Scheduled Castes and Other Backward Classes Department	220.95	159.69	55.50	36.79	45.17
12	21: Food, Civil Supplies & Consumer Affairs Department	26.45	17.62	68.87	9.89	19.18
13	22: Relief and Rehabilitation Department	6.05	4.19	7.82	55.56	541.22
14	23: Panchayati Raj Department	9.29	45.11	31.58	75.07	45.73
15	24: Industries and Commerce Department	3.68	12.34	13.49	4.07	17.69
16	25: Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	7.89	1.16	4.33	3.46	5.32
17	26: Fisheries Department	13.29	9.32	10.69	11.38	13.49
18	27: Agriculture Department	42.37	36.64	158.42	126.48	215.53
19	28: Horticulture Department	34.99	71.61	63.66	51.20	64.53
20	29: Animal Resource Development Department	7.70	17.23	12.22	15.72	32.77
21	30: Forest Department	9.38	12.31	15.23	47.03	94.52
22	31: Rural Development Department	20.02	129.24	909.61	1,000.13	309.87
23	32: Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group	19.81	3.93	15.79	17.75	50.74
24	35: Urban Development Department	53.11	16.17	266.11	441.52	953.50
25	36: Home (Jail) Department	4.77	4.30	3.45	4.69	7.74
26	38: General Administration (Printing and Stationery) Department	7.90	1.18	1.32	1.55	4.52
27	39: Education (Higher) Department	25.52	23.78	15.11	31.10	65.40
28	40: Education (School) Department	26.13	339.48	166.44	266.75	405.20
29	41: Education (Social) Department	99.33	3.76	141.77	229.84	210.24
30	42: Education (Sports and Youth Programme) Department	7.16	7.91	6.11	6.58	12.44
31	43: Finance Department	129.83	115.59	156.87	923.59	1356.00
32	45: Taxes and Excise	2.04	10.13	6.00	8.21	5.75
33	46: Treasuries	1.08	2.36	2.21	2.55	3.00
34	49: Fire Service Organization	6.10	9.02	2.69	3.34	12.01
35	51: Public Works (Drinking Water and Sanitation) Department	40.17	24.76	34.11	35.65	69.05

Sl. No.	Grant No. and Name	2017-18	2018-19	2019-20	2020-21	2021-22
Revenue-Voted						
36	52: Family Welfare and Preventive Medicine	50.04	31.18	36.44	74.19	264.45
37	56: Information Technology Department	1.15	11.86	7.87	8.69	7.62
38	57: Welfare of Minorities Department	6.06	7.22	9.37	6.03	6.27
39	61: Welfare of Other Backward Classes Department	22.69	17.86	22.58	6.42	1.62
40	62: Education (Elementary) Department	129.44	129.70	71.89	171.41	275.84
Revenue-Charged						
41	13: Public Works (Roads and Buildings) Department	36.81	13.04	1.41	7.75	2.63
42	43: Finance Department	132.11	110.68	14.07	1.47	7.30
Capital-Voted						
43	5: Law Department	20.60	24.81	18.70	33.13	1.38
44	6: Revenue Department	45.02	67.68	40.13	21.29	13.56
45	10: Home (Police) Department	35.45	41.86	5.9761	7.44	28.57
46	11: Transport Department	5.28	11.59	6.79	9.30	11.25
47	13: Public Works (Roads and Buildings) Department	143.81	137.83	302.65	608.30	547.71
48	15: Public Works (Water Resource) Department	32.23	43.09	33.09	31.90	64.88
49	16: Health Department	9.35	6.47	35.26	49.46	57.82
50	19: Tribal Welfare Department	862.88	217.51	10.94	23.52	5.10
51	20: Welfare of Scheduled Castes and Other Backward Classes Department	356.86	92.20	10.80	14.82	24.01
52	21: Food, Civil Supplies & Consumer Affairs Department	2.59	5.68	6.02	4.49	1.18
53	27: Agriculture Department	59.70	72.94	73.40	57.23	45.05
54	29: Animal Resource Development Department	8.99	7.95	7.63	6.79	16.97
55	39: Education (Higher) Department	28.27	37.63	27.32	3.24	23.08
56	40: Education (School) Department	14.45	25.71	3.91	4.56	57.11
57	51: Public Works (Drinking Water and Sanitation) Department	66.38	65.42	155.27	67.26	216.18
58	52: Family Welfare and Preventive Medicine	66.66	39.38	8.18	10.91	32.91
59	56: Information Technology Department	1.79	5.50	2.00	8.43	23.78
60	57: Welfare of Minorities Department	43.69	38.08	49.07	36.36	39.03

Appendix 3.8
Details of the grants/Appropriations where more than
₹ 10 crore savings were surrendered but above 25 per cent of savings was not
surrendered at the end of March 2022
(Reference: Paragraph No. 3.3.6.2)

(₹ in crore)

Sl. No.	Grant No. and Name	Original	Suppl.	Total	Exp.	Savings	Amount Surrender	Percentage of savings not surrendered
	Revenue-Voted							
1	5: Law Department	153.38	0.54	153.92	97.89	56.03	14.64	73.87
2	14: Power Department	137.39	38.99	176.38	78.97	97.41	69.01	29.16
3	15: Public Works (Water Resource) Department	171.4	10.54	181.94	102.20	79.74	45.68	42.71
4	16: Health Department	483.14	19.09	502.23	340.18	162.05	107.91	33.41
5	22: Relief and Rehabilitation Department	632.84	0	632.84	91.62	541.22	296.89	45.14
6	27: Agriculture Department	544.97	0.21	545.18	329.65	215.53	107.46	50.14
7	28: Horticulture Department	130.5	3.47	133.97	69.44	64.53	21.80	66.22
8	30: Forest Department	268.76	38.59	307.35	212.83	94.52	17.99	80.97
9	32: Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group	64.99	0.06	65.05	14.31	50.74	30.09	40.70
10	35: Urban Development Department	1,373.88	0	1,373.88	420.38	953.50	618.72	35.11
11	40: Education (School) Department	1,822.38	0	1,822.38	1,417.18	405.20	89.82	77.83
12	41: Education (Social) Department	975.93	9.35	985.28	775.04	210.24	55.21	73.74
13	43: Finance Department	3,910.20	0	3,910.20	2,554.20	1,356.00	359.66	73.48
	Capital-Voted							
14	10: Home (Police) Department	24.64	11.84	36.48	7.91	28.57	15.00	47.50
15	20: Welfare of Scheduled Castes and Other Backward Classes Department	33.17	0	33.17	9.16	24.01	11.43	52.39
16	27: Agriculture Department	80.44	0.58	81.02	35.97	45.05	33.41	25.84
17	39: Education (Higher) Department	23.23	2.71	25.94	2.86	23.08	10.34	55.20
18	64: Health (AGMC & GBP)	37	0	37.00	2.02	34.98	17.00	51.40

Appendix 3.9

Major Head wise excess expenditure (Gross) over the authorisation from the Consolidated Fund of State during the financial year

(Reference: Paragraph No. 3.3.7.1)

(₹ in lakh)

Sl. No.	Grant No. Major Head Description	Original	Supplementary	Re-appropriation	Total	Expenditure	Excess	Reasons for excess stated by the Department
A	Revenue-Voted							
	13: Public Works (R&B) Department							
	3054 Roads and Bridges							Reasons for excess were not intimated by the Department (August 2022)
	80 General							
	902 Deduct-Amount met from Reserve Fund							
	68 Roads and Bridges	(-)24,811.00	0	(-)3,859.00	(-)28,670.00	(-)15,364.69	13,305.31	
	Total						13,305.31	
B	Revenue-Charged							
	43: Finance Department							Reasons for excess were not intimated by the Department (August 2022)
	2049 Interest payments							
	01 Interest on Internal Debt							
	101 Interest on Market Loans							
	58 Debt services	70,000.00	11,000.00		81,000.00	82,771.93	1,771.93	
	2071 Pensions and other Retirement Benefits							
	01 Civil							
	106 Pensionary Charges in respect of High court Judges							
	02 Pension	0	0	2.00	2.00	25.80	23.80	
	Total						1,795.73	
C	Capital-Charged							
	43: Finance Department							Reasons for excess were not intimated by the Department (August 2022)
	6004 Loans and advances from the Central Government							
	02 Loans for State/Union Territory Plan Schemes							
	101 Block Loans							
	58 Debt Services	673.00	0	-1.00	672.00	808.78	136.78	
	Total	673.00	0.00	-1.00	672.00	808.78	136.78	
	Total (A+B+C)						15,237.82	

Note: The excess expenditure are the gross figure under the respective Sub-Heads of accounts.

Appendix 3.10

Unnecessary excessive budget/supplementary provision in some grants (Above ₹ five crore provision and savings of more than 30 per cent)

(Reference: Paragraph No. 3.4.2)

(₹ in crore)

Grant No. and Name	Original	Suppl.	Total	Exp.	Savings/ unutilised	% of savings/ unutilised
Revenue Voted						
4: Election Department	18.15	0.00	18.15	12.08	6.07	33.44
5: Law Department	153.38	0.54	153.92	97.89	56.03	36.40
6: Revenue Department	320.67	139.73	460.40	306.68	153.72	33.39
14: Power Department	137.39	38.99	176.38	78.97	97.41	55.23
15: Public Works (Water Resource) Department	171.40	10.54	181.94	102.20	79.74	43.83
16: Health Department	483.14	19.09	502.23	340.18	162.05	32.27
20: Welfare of Scheduled Castes and Other Backward Classes Department	93.19	12.40	105.59	60.42	45.17	42.78
22: Relief and Rehabilitation Department	632.84	0.00	632.84	91.62	541.22	85.52
27: Agriculture Department	544.97	0.21	545.18	329.65	215.53	39.53
28: Horticulture Department	130.50	3.47	133.97	69.44	64.53	48.17
30: Forest Department	268.76	38.59	307.35	212.83	94.52	30.75
32: Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group	64.99	0.07	65.05	14.31	50.74	78.00
34: Planning and Co-ordination Department	34.41	0.01	34.42	19.33	15.09	43.84
35: Urban Development Department	1,373.88	0.00	1,373.88	420.38	953.50	69.40
38: General Administration (Printing and Stationery) Department	13.48	0.00	13.48	8.96	4.52	33.53
39: Education (Higher) Department	209.03	7.89	216.92	151.52	65.40	30.15
43: Finance Department	3,910.20	0.00	3,910.20	2,554.20	1,356.00	34.68
53: Tribal Welfare (Research) Department	7.48	0.00	7.48	2.41	5.07	67.78
57: Welfare of Minorities Department	16.17	0.00	16.17	9.90	6.27	38.78
59: Tourism Department	7.62	0.00	7.62	3.98	3.64	47.77
64: Health (AGMC & GBP)	171.01	9.32	180.33	123.14	57.19	31.71
Capital Voted						
3: General Administration (SA) Department	0.05	6.40	6.45	0.71	5.74	88.99
6: Revenue Department	10.10	9.93	20.03	6.47	13.56	67.70
10: Home (Police) Department	24.64	11.84	36.48	7.91	28.57	78.32
11: Transport Department	7.63	8.47	16.10	4.85	11.25	69.88
13: Public Works (Roads and Buildings) Department	639.87	400.93	1,040.80	493.09	547.71	52.62

Grant No. and Name	Original	Suppl.	Total	Exp.	Savings/ unutilised	% of savings/ unutilised
14: Power Department	0.00	208.45	208.45	108.83	99.62	47.79
15: Public Works (Water Resource) Department	67.27	59.69	126.96	62.08	64.88	51.10
16: Health Department	55.70	66.54	122.24	64.42	57.82	47.30
19: Tribal Welfare Department	6.80	0.00	6.80	1.70	5.10	75.00
20: Welfare of Scheduled Castes and Other Backward Classes Department	33.17	0.00	33.17	9.16	24.01	72.38
24: Industries and Commerce Department	42.80	1.07	43.87	30.43	13.44	30.64
26: Fisheries Department	48.63	0.69	49.32	8.65	40.67	82.46
27: Agriculture Department	80.44	0.58	81.02	35.97	45.05	55.60
29: Animal Resource Development Department	13.12	7.10	20.22	3.25	16.97	83.93
31: Rural Development Department	49.90	0.00	49.90	19.90	30.00	60.12
33: Science, Technology and Environment Department	2.26	28.74	31.00	12.00	19.00	61.29
39: Education (Higher) Department	23.23	2.71	25.94	2.86	23.08	88.97
40: Education (School) Department	31.19	70.74	101.93	44.82	57.11	56.03
41: Education (Social) Department	7.86	27.67	35.53	7.41	28.12	79.14
43: Finance Department	259.64	0.00	259.64	135.70	123.94	47.74
51: Public Works (Drinking Water and Sanitation) Department	400.35	55.59	455.94	239.76	216.18	47.41
52: Family Welfare and Preventive Medicine	27.40	27.28	54.68	21.77	32.91	60.19
56: Information Technology Department	29.00	0.00	29.00	5.22	23.78	82.00
57: Welfare of Minorities Department	50.67	3.56	54.23	15.20	39.03	71.97
61: Welfare of Other Backward Classes Department	0.85	4.47	5.32	1.82	3.50	65.79
64: Health (AGMC & GBP)	37.00	0.00	37.00	2.02	34.98	94.54
Capital Charged						
13: Public Works (Roads and Buildings) Department	11.00	0.61	11.61	7.50	4.11	35.40

Appendix 3.11

Details of the schemes for which provision (₹ one crore and above) was made but no expenditure was incurred

(Reference: Paragraph No. 3.4.3)

(₹ in crore)

Department Name	Account Head description/Scheme name	Approved outlay	Actual expenditure
6: Revenue	2245: Relief on Account of Natural Calamities		
	02: Floods, Cyclones etc.		
	101: Gratuitous Relief		
	43: Finance Commission	3.80	Nil
	102: Drinking Water Supply		
	43: Finance Commission	3.80	Nil
	104: Supply of Fodder		
	43: Finance Commission	3.80	Nil
	4059: Capital Outlay on Public Works		
	80: General		
	051: Construction		
	25: Public Works	2.60	Nil
	796: Tribal Area Sub-plan		
	25: Public works	1.55	Nil
10: Home (Police)	4055: Capital Outlay on Police		
	207: State Police		
	08: Police	2.79	Nil
11: Transport	5055: Capital Outlay on Road Transport	2.01	Nil
	796: Tribal Area Sub-plan		
	25: Public Works	1.56	Nil
13: Public Works (R&B)	3054: Roads and Bridges		
	01: National Highways		
	337: Road Works		
	25: Public Works	2.60	Nil
	796: Tribal Area Sub-plan		
	25: Public Works	1.55	Nil
	4059: Capital Outlay on Public Works		
	80: general		
	051: Construction		
	25: Public Works	25.69	Nil
	89: Centrally Sponsored Scheme-IV (CSS)	2.34	Nil
	796: Tribal Area Sub-plan		
	89: Centrally Sponsored Scheme-IV (CSS)	1.40	Nil
	5054: Capital Outlay on Roads and Bridges		
	03: State Highways		
	337: Road works		
	91: Central Assistance to State Plan (CASP)	10.40	Nil
	789: Special Component Plan for Scheduled Castes		
91: Central Assistance to State Plan (CASP)	3.40	Nil	
796: Tribal Area Sub-plan			
91: Central Assistance to State Plan (CASP)	6.20	Nil	
14: Power	2552: North Eastern Areas		
	101: Contribution to Central Resource Pool for Development of North Eastern Region		
	91: Central Assistance to State Plan (CASP)	1.08	Nil
	2801: Power		

Department Name	Account Head description/Scheme name	Approved outlay	Actual expenditure
	05: Transmission and Distribution		
	052: Machinery and Equipment		
	91: Central Assistance to State Plan (CASP)	2.17	Nil
	796: Tribal Area Sub-plan		
	91: Central Assistance to State Plan (CASP)	1.30	Nil
16: Health	4210: Capital Outlay on Medical and Public Health		
	03: Medical Education Training and Research		
	796: Tribal area Sub-plan		
	91: Central Assistance to State Plan (CASP)	4.87	Nil
19: Tribal welfare	2225: Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	3.01	Nil
	4225: Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1.00	Nil
29: Animal resource Development	4403: Capital Outlay on Animal Husbandry		
	789: Special Component Plan for Scheduled Castes		
	25: Public Works	2.00	Nil
30: Forest	2406: Forestry and wild life		
	04: Afforestation and Ecology Development		
	129: State Compensatory Afforestation		
	69: State Compensatory Afforestation Fund-Tripura	11.04	Nil
33: Science, technology & Environment	5425: Capital Outlay on other Scientific and Environmental Research		
	600: Other services		
	89: Centrally Sponsored Scheme-IV (CSS)	9.88	Nil
	789: Special Component Plan for Scheduled Castes		
	89: Centrally Sponsored Scheme-IV (CSS)	3.23	Nil
	796: Tribal Area Sub-plan		
39: Education (Higher)	89: Centrally Sponsored Scheme-IV (CSS)	5.89	Nil
	4202: Capital Outlay on Education, Sports, Art and Culture		
	02: Technical Education		
	104: Polytechnics		
	91: Central Assistance to State Plan (CASP)	3.76	Nil
40: Education (school)	4059: Capital Outlay on Public Works		
	80: General		
	051: Construction		
	91: Central Assistance to State Plan (CASP)	6.16	Nil
	789: Special Component Plan for Scheduled Castes		
	91: Central Assistance to State Plan (CASP)	3.52	Nil
	796: Tribal Area Sub-plan		
43: Finance	91: Central Assistance to State Plan (CASP)	7.92	Nil
	2048: Appropriation for reduction or avoidance of Debt		
	101: Sinking Funds		
	99: Others	100.00	Nil
	2052: Secretariat-General Services		
	091: Attached Offices		
	99: Others	200.00	Nil
	092: Other Offices		
	70: State Share	11.78	Nil
	2049: Interest Payments		
	60: Interest on other Obligations		
701: Miscellaneous			
58: Debt Services	20.00	Nil	

Department Name	Account Head description/Scheme name	Approved outlay	Actual expenditure
51: Public Works (Drinking Water and Sanitation)	4059: Capital Outlay on Public works		
	80: General		
	051: Construction		
	25: Public Works	1.61	Nil
	91: Central Assistance to State Plan (NEC)	1.04	Nil
57: Welfare of Minorities	2225: Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		
	04: Welfare of Minorities		
	104: Subsidy on Special Operation		
	72: Public Distribution System	1.00	Nil
	91: Central Assistance to State Plan (CASP)	2.50	Nil
59: Tourism	3452: Tourism		
	01: Tourist Infrastructure		
	796: Tribal Area Sub-plan		
	21: Tourism and Publicity	1.00	Nil
61: OBC Welfare	2225: Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		
	03: Welfare of Backward Classes		
	102: Economic Development		
	72: Public Distribution System	1.00	Nil
	4225: Capital outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		
	03: Welfare of Backward Classes		
	102: Economic Development		
91: Central Assistance to State Plan (CASP)	3.50	Nil	

Appendix 3.12

Sub-Head (Schemes) where the entire expenditure more than one crore was incurred in March 2022

(Reference: Paragraph No. 3.4.4)

Sl. No.	Head of Account (up to Sub-Head)				Yearly amount (₹ in crore)	Expenditure during March 2022	
	Major head	Sub Major head	Minor head	Sub head		(₹ in crore)	per cent
1.	2075	0	797	99	3.86	3.86	100.00
2.	2210	5	796	91	1.07	1.07	100.00
3.	2210	80	789	70	1.00	1.00	100.00
4.	2210	80	796	70	1.83	1.83	100.00
5.	2210	80	800	70	3.07	3.07	100.00
6.	2402	0	102	91	1.59	1.59	100.00
7.	2402	0	796	91	1.00	1.00	100.00
8.	4059	60	51	25	2.91	2.91	100.00
9.	4059	60	796	25	1.99	1.99	100.00
10.	4059	80	51	25	138.74	138.74	100.00
11.	4202	1	202	52	19.66	19.66	100.00
12.	4202	1	789	52	6.43	6.43	100.00
13.	4202	1	796	52	11.72	11.72	100.00
14.	4235	2	789	91	1.93	1.93	100.00
15.	4401	0	789	54	1.53	1.53	100.00
16.	4403	0	789	54	1.58	1.58	100.00
17.	4515	0	103	30	2.04	2.04	100.00
18.	4515	0	789	30	1.02	1.02	100.00
19.	4515	0	796	30	3.66	3.66	100.00
20.	4801	6	52	25	3.64	3.64	100.00
21.	4801	6	52	26	3.31	3.31	100.00
22.	4801	6	789	25	1.19	1.19	100.00
23.	4801	6	789	26	1.08	1.08	100.00
24.	4801	6	796	25	2.17	2.17	100.00
25.	4801	6	796	26	1.97	1.97	100.00
26.	4859	2	796	29	1.76	1.76	100.00
27.	5054	4	337	90	4.23	4.23	100.00
28.	5054	4	789	90	1.38	1.38	100.00
29.	5054	4	796	90	2.52	2.52	100.00
30.	5054	5	337	54	1.47	1.47	100.00
31.	5054	5	337	91	4.66	4.66	100.00
32.	5054	5	789	91	1.52	1.52	100.00
33.	5054	5	796	91	2.78	2.78	100.00
34.	5452	1	101	25	6.17	6.17	100.00
35.	5452	1	789	25	2.02	2.02	100.00
36.	5452	1	796	25	3.68	3.68	100.00
Total					252.18	252.18	

Appendix 3.13
Details of Heads of Account where there were savings of over ₹ one crore
(Reference: Paragraph No. 3.4.5)

(₹ in crore)

Sl. No.		Heads of Account	Original	Supp.	Re-app.	Total provision	Total exp.	Saving
PART A - Grant No.13: PWD(R&B)								
Revenue-voted								
1	2059	Public Works						
	80	General						
	001	Direction and Administration						
	25	Public Works	259.42	0	2.42	261.84	217.05	44.79
2	053	Maintenance and Repairs						
	25	Public Works	3.90	0	- 0.16	3.74	0.89	2.85
3	789	Special Component Plan for Scheduled Castes						
	25	Public Works	2.38	0	- 0.90	1.48	0.29	1.19
4	799	Suspense						
	65	Suspense Account	30.00	0	- 15.00	15.00	11.98	3.02
5	800	Other expenditure						
	25	Public Works	0.05	0	6.92	6.97	4.89	2.08
6	2216	Housing						
	05	General Pool Accommodation						
	796	Tribal Area Sub-plan						
	25	Public Works	2.33	0	1.31	3.64	2.10	1.54
7	3054	Roads and Bridges						
	01	National Highways						
	337	Road Works						
	25	Public Works	2.60	0	0	2.60	0	2.60
8	796	Tribal Area Sub-plan						
	25	Public Works	1.55	0	0	1.55	0	1.55
9	04	District and Other Works						
	337	Road Works						
	68	Roads and Bridges	78.00	0	5.20	83.20	78.77	4.43
10	796	Tribal Area Sub-plan						
	68	Roads and Bridges	46.50	0	3.10	49.60	48.42	1.17
11	799	Suspense						
	68	Roads and Bridges	0	0	15.00	15.00	1.66	13.34
12	80	General						
	797	Transfers to/from Reserve Fund/Deposit Account						
	68	Roads and Bridges	248.11	0	38.59	286.70	273.33	13.37
13	91	Central Assistance to State plan (CSS)	58.17	0	0	58.17	17.54	40.63
Capital Voted								
14	4059	Capital Outlay on Public works						
	01	Office Buildings						
	051	Construction						
	35	Public Works	0	15.62	0	15.62	2.91	12.71
15	789	Special Component Plan for Scheduled Castes						
	25	Public Works	0	3.85	0	3.85	0.51	3.34

Sl. No.		Heads of Account	Original	Supp.	Re-app.	Total provision	Total exp.	Saving
16	796	Tribal Area Sub-plan						
	25	Public Works	0	9.31	0	9.31	1.99	7.32
17	051	Construction						
	25	Public Works	0	25.69	0	25.69	0	25.69
18	89	CSS-IV	2.34	0	0	2.34	0	2.34
19	789	Special Component Plan for Scheduled Castes						
	25	Public Works	0.85	9.12	0.05	10.02	1.58	8.44
19	796	Tribal Area Sub-plan						
	25	Public Works	1.55	16.62	0.09	18.26	2.86	15.40
20	89	CSS-IV	1.39	0	0	1.39	0	1.39
21	5054	Capital outlay on Roads and Bridges						
	03	State Highways						
	337	Road Works						
	91	Centrally Assistance to State Plan CSS)	10.400	0	0	10.40	0	10.40
22	789	Schedule Caste sub-plan						
	91	Centrally Assistance to State Plan CSS)	3.40	0	0	3.40	0	3.40
23	796	Tribal Area Sub-plan						
	91	Centrally Assistance to State Plan CSS)	6.20	0	0	6.20	0	6.20
24	04	District and other Roads						
	337	Road Works						
	54	National Bank for agriculture and Rural Development (NABARD)	104.00	27.96	-15.95	116.01	103.00	13.01
25	68	Roads and Bridges	0	116.07	13.89	129.96	51.01	78.95
26	91	Centrally Assistance to State Plan CSS)	173.00	0	0	173.00	50.64	122.36
27	789	Special Component Plan for Scheduled Castes						
	54	National Bank for agriculture and Rural Development (NABARD)	34.00	9.88	0.35	44.23	40.12	4.11
28	68	Roads and Bridges	0	42.49	0	42.49	12.37	30.12
	91	Centrally Assistance to State Plan CSS)	56.56	0	0	56.56	16.56	40.00
29	796	Tribal Area Sub-plan						
	54	National Bank for agriculture and Rural Development (NABARD)	62.00	0	2.77	64.77	54.04	10.73
30	68	Roads and Bridges	0	77.48	0	77.48	16.61	60.87
31	91	Centrally Assistance to State Plan CSS)	103.14	0	0	103.13	30.19	72.94
32	05	Roads						
	337	Road Works						
	25	Public works	0	0	2.58	2.58	0.47	2.11
33	789	Special Component Plan for Scheduled Castes						
	25	Public Works	0	0	2.10	2.10	0.12	1.98

Sl. No.		Heads of Account	Original	Supp.	Re-app.	Total provision	Total exp.	Saving
34	91	Centrally Assistance to State Plan CSS)	0	2.71	0	2.71	1.52	1.19
35	796	Tribal Area Sub-plan						
	25	Public Works	0	0	1.54	1.54	0.16	1.38
36	91	Centrally Assistance to State Plan CSS)	0	4.95	0	4.95	2.78	2.17
PART B - Grant No. 51: PWD(DWS)								
Revenue-Voted								
37	2215	Water Supply and Sanitation						
	02	Water Supply						
	001	Direction and Administration						
	28	Public Health	145.16	0	-1.02	144.13	121.71	22.412
38	102	Rural Water Supply Programme						
	28	Public Health	40.37	12.02	0.45	52.84	48.89	3.95
39	789	Special Component Plan for Scheduled Castes						
	28	Public Health	5.10	3.15	0	8.25	6.03	2.22
40	796	Tribal Area Sub-plan						
	28	Public Health	9.30	5.74	0	15.04	11.29	3.75
41	799	Suspense						
	65	Suspense Account	40.00	0	0	40.00	4.58	35.42
Capital-Voted								
42	4059	Capital Outlay on Public works						
	80	General						
	051	Construction						
	25	Public Works	0	1.61	0	1.61	0	1.61
43	4215	Capital Outlay on Water Supply and Sanitation						
	01	Water Supply						
	102	Rural Water Supply						
	54	National Bank for Agriculture and Rural Development (NABARD)	8.22	2.55	0	10.76	3.06	7.70
44	789	Special Component Plan for Scheduled Castes						
	54	National Bank for Agriculture and Rural Development (NABARD)	2.69	0.83	0	3.52	0.72	2.80
45	90	State Share for Central Assistance to State Plan	5.69	6.66	0	12.35	9.08	3.27
46	796	Tribal Area Sub-plan						
	54	National Bank for Agriculture and Rural Development (NABARD)	4.90	1.52	0	6.42	1.13	5.29
47	90	State Share for Central Assistance to State Plan	10.37	9.19	0	19.56	16.56	3.00

Sl. No.		Heads of Account	Original	Supp.	Re-app.	Total provision	Total exp.	Saving
48	02	<i>Sewerage and Sanitation</i>						
	102	Rural Sanitation Services						
	91	Centrally Assistance to State Plan CSS)	26.00	0	-8.17	17.83	8.21	9.62
49	789	Special Component Plan for Scheduled Castes						
	91	Centrally Assistance to State Plan CSS)	8.50	0	-2.67	5.83	3.64	2.19
50	796	Tribal Area Sub-plan						
	91	Centrally Assistance to State Plan CSS)	15.50	0	-4.87	10.63	5.29	5.34
51	4552	Capital Outlay on North Eastern Areas						
	101	Contribution to Central Resource Pool for Development (NEC)						
	91	Centrally Assistance to State Plan CSS)	0.01	0	1.65	1.66	0.05	1.61
52	796	Tribal Area Sub-plan						
	91	Centrally Assistance to State Plan CSS)	0	0	1.04	1.04	0	1.04

Appendix 3.14

Withdrawal of entire provision where original provision was more than ₹ one crores

(Reference: Paragraph No. 3.5)

(₹ in lakh)

Sl. No.	Grant No. & Name	Major Heads	Description	Original provision	Re-appropriation
1	5: Law	2014	Administration of Justice		
		114	Legal Advisors and Controls		
		43	Finance Commission	1,700.00	-1,700.00
2	6: Revenue	2029	Land Revenue		
		001	Direction and Administration		
		99	Others	104.00	-104.00
3		789	Special Component Plan for Scheduled Castes		
		91	Central Assistance to State Plan	315.00	-315.00
4		796	Tribal Area Sub-plan		
		91	Central Assistance to State Plan	419.00	-419.00
5		2245	Relief on account of Natural Calamities		
		80	General		
		800	Other Expenditure		
		99	Others	100.00	-100.00
6		4070	Capital Outlay on Other Administrative Services		
		789	Special Component Plan for Scheduled Castes		
		90	State Share for Central Assistance to State Plan	100.00	-100.00
7		796	Tribal Area Sub-plan		
		90	State Share for Central Assistance to State Plan	210.00	-210.00
8		800	Other Expenditure		
		90	State Share for Central Assistance to State Plan	400.00	-400.00
9	10: Home (Police)	2055	Police		
		108	State Headquarters Police		
		09	Security Related Expenditure	500.00	-500.00
10	14: Power	2801	Power		
		06	Rural Electrification		
		052	Machinery and Equipment		
		91	Central Assistance to state Plan	2,415.35	-2,415.35
11		789	Special Component Plan for Scheduled Castes		
		91	Central Assistance to State Plan	1,380.00	-1,380.00
12		796	Tribal Area Sub-plan		
		91	Central Assistance to State Plan	3,105.00	3,105.00
13	15: Public Works (WR)	4711	Capital Outlay on Flood Control Projects		
		01	Flood Control		
		103	Civil Works		
		91	Central Assistance to State Plan (CASP)	700.00	-700.00

Sl. No.	Grant No. & Name	Major Heads	Description	Original provision	Re-appropriation
14		789	Special Component Plan for Scheduled Castes		
		91	Central Assistance to State Plan (CASP)	240.00	-240.00
15		796	Tribal Area Sub-plan		
		91	Central Assistance to State Plan (CASP)	467.50	-467.50
16	16: Health	2210	Medical and Public Health		
		06	<i>Public Health</i>		
		789	Special Component Plan for Scheduled Castes		
		43	Finance Commission	2,150.00	-2,150.00
17		796	Tribal Area Sub-plan		
		43	Finance Commission	8,630.00	-8,630.00
18	19: Tribal Welfare	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		
		02	<i>Welfare of Scheduled Tribes</i>		
		796	Tribal Area Sub-plan		
		90	State Share for Central Assistance to State Plan	931.00	-931.00
19	24: Industries and Commerce	4851	Capital Outlay on Village and Small Industries		
		789	Special Component Plan for Scheduled Castes		
		70	State Share	119.00	-119.00
20		796	Tribal Area Sub-plan		
		70	State Share	217.00	-217.00
21	27: Agriculture	2401	Crop Husbandry		
		104	Agricultural Farms		
		37	Agricultural Development	2,758.25	-2,758.25
22	31: Rural Development	2515	Other rural development Programmes		
		102	Community Development		
		70	State Share	117.30	-117.30
23		796	Tribal Area Sub-plan		
		30	Rural Development	162.00	-162.00
24		70	State Share	306.00	-306.00
25	33: Science, Technology & Environment	5425	Capital Outlay on other Scientific and Environmental Research		
		789	Special Component Plan for Scheduled Castes		
		91	Central Assistance to State Plan (CASP)	100.00	-100.00
26		796	Tribal Area Sub-plan		
		91	Central Assistance to State Plan (CASP)	103.00	-103.00
27	35: Urban Development	2217	Urban Development		
		01	<i>State Capital Development</i>		
		051	Construction		
		91	Central Assistance to State Plan (CASP)	728.00	-728.00
28		05	<i>Other urban Development schemes</i>		
		051	Construction		

Sl. No.	Grant No. & Name	Major Heads	Description	Original provision	Re-appropriation
		91	Central Assistance to State Plan (CASP)	2,028.00	-2,028.00
29		789	Special Component Plan for Scheduled Castes		
		91	Central Assistance to State Plan (CASP)	663.00	-663.00
30		796	Tribal Area Sub-plan		
		91	Central Assistance to State Plan (CASP)	1,209.00	-1,209.00
31		2049	Interest Payments		
		02	<i>Interest on External debt</i>		
		249	Interest on Loans from Asian Development Bank		
		58	Debt Services	120.00	-120.00
32	40: Education (School)	2202	Education, Sports, Art and Culture		
		01	<i>Elementary Education</i>		
		104	Inspection		
		41	Human development	100.00	-100.00
33	41: Education (Social)	2235	Social Security and Welfare		
		02	<i>Social Welfare</i>		
		102	Child Welfare		
		89	Centrally Sponsored Scheme-IV (CSS)	135.00	-135.00
34		2236	Nutrition		
		02	<i>Distribution of Nutritious Food and Beverages</i>		
		789	Special Component Plan for Scheduled Castes		
		91	Central Assistance to State Plan (CASP)	510.00	-510.00
35		796	Tribal Area Sub-plan		
		91	Central Assistance State Plan (CASP)	930.00	-930.00
36	43: Finance	2052	Secretariat-General Services		
		091	Attached Offices		
		98	Administration	5,000.00	-5,000.00
37		4059	Capital Outlay on Public Works		
		80	<i>General</i>		
		051	Construction		
		54	National Bank for Agriculture and Rural Development (NABARD)	7,764.15	-7,764.15
38		201	Acquisition of Land		
		98	Administration	18,000.00	-18,000.00
39	64: Health (AGMC & GBP)	4210	Capital Outlay on Medical and Public Health		
		03	<i>Medical Education Training and Research</i>		
		105	Allopathy		
		71	Medical College	700.00	-700.00

Appendix 4.1

Name of the major schemes where a substantial funds transferred directly by GoI during 2021-22

(Reference: Paragraph No. 4.4)

(₹ in crore)

Sl. No.	Name of the Scheme	Name of the Implementing Agencies	Amount
1	Mahatma Gandhi National Rural Guarantee Programme	(i) State Employment Guarantee Fund, Tripura	821.91
2	Jal Jeevan Mission(JJM) / National Rural Drinking Water Mission	SWSM, Tripura, Agartala	571.18
3	Pradhan Mantri Kisan SammanYojana-FPI	(i) Department of Agriculture, Tripura	133.75
4	Assistance to State Agencies for intra-State movement of foodgrains and FPI dealers margin under NFSA	Department of Food, Civil supplies and Consumer Affairs, Government of Tripura	64.53
5	North East Food Sector Development Scheme	Public Works Department(NH), Tripura	33.91
6	Rastriya Gokul \Mission	Tripura Livestock Development Agency	25.24
7	Pilgrimage Rejuvenation and Spiritual Heritage Augmentation Drive(PRASHAD)	Tripura Tourism Development Corporation Limited	18.42
8	Food Subsidy for Decentralized procurement of Foodgrains under NFSA	Department of Food, Civil Supplies and Consumers Affairs, Government of Tripura	15.58
9	Khelo India National Program for Development of Sports (An Umbrella Scheme)	Tripura Sport Council	0
		Youth Affairs and Sports Department, Tripura	13.52
10	National Aids and STD Control Programme (NACO)	Tripura State Aids Control Society	12.27
11	Organic Value Chain Development of North East Region	\MD, NFMS (Joint Director of Agriculture, State Agriculture Research Station) Department of Agriculture, Tripura	11.78
12	Sugar Subsidy Payable under PDS	Department of Food, Civil Supplies & Consumer Affairs, Govt. of Tripura	10.40
13	Solar Power-OFFGRID	Tripura Renewable Energy Development Agency (TREDA)	9.52
Total			1,742.01

Appendix 4.2
Balances under Suspense and Remittance Heads
(Reference: Paragraph No. 4.11)

(₹ in crore)

Minor Head	2017-18		2018-19		2019-20		2020-21		2021-22	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Major Head 8658 - Suspense										
101 - PAO suspense	27.82	0.02	36.86	0.37	27.28	0.59	25.03	0	3.27	-
Net	Dr. 27.80		Dr. 36.49		Dr. 26.69		Dr. 25.03		Dr. 3.27	
102 - Suspense Account-Civil	3.47	2.33	330.75	0.09	0.33	0.00	0.75	0.15	0.04	1.12
Net	Dr. 1.14		Dr. 330.66		Dr. 0.33		Dr. 0.60		Cr. 1.08	
107 - Cash Settlement Suspense Account	213.07	45.58	198.59	56.79	183.80	54.10	170.45	43.17	139.45	26.53
Net	Dr. 167.49		Dr. 141.80		Dr. 129.70		Dr. 127.28		Dr. 112.92	
109 - Reserve Bank Suspense -Headquarters	-	-	-	-	-	-	-	-	-	-
Net	Cr.		Dr.							
110 - Reserve Bank Suspense - CAO	1014	-	(-) 10.14	-	0.56	-	1.10	-	1.68	-
Net	Cr. 10.14		Cr. 10.14		Dr. 0.56		Dr. 1.10		Dr. 1.68	
112 - Tax Deducted at Source (TDS) Suspense	-	41.66	29.30	-	-	44.44	-	39.15	-	42.99
Net	Cr. 41.66		Dr. 29.30		Cr. 44.44		Cr. 39.15		Cr. 42.99	
123 - A.I.S Officers' Group Insurance Scheme	0.01	0.25	0.02	0.26	0.03	0.25	0.02	0.24	0.02	0.24
Net	Cr. 0.24		Cr. 0.24		Cr. 0.22		Cr. 0.22		Cr. 0.22	
129- Materials Purchase				0.80		0.80	-	0.80	-	0.80
Net	Cr. 0.80		Cr. 0.80		Cr. 0.80		Cr. 0.80		Cr. 0.80	
Major Head 8782-Cash Remittances										
102 - P.W. Remittances	-	236.71		1412.06	1055.19	1690.89	1306.40	-	1279.00	874.88
Net	Dr. 13.25		Dr. 236.71		Dr. 356.87		Dr. 384.49		Dr. 404.12	
103 - Forest Remittances	31.17	39.62	33.12	39.87	34.40	50.62	38.75	31.17	34.99	16.60
Net	Dr. 7.30		Dr. 6.50		Dr. 5.47		Dr. 11.87		Dr. 18.39	
108-Other Department	3.07	2.08	0.27	1.10	2.87	1.10	3.79	3.07	1.10	4.52
Net	Cr. 1.03		Cr. 1.81		Cr. 1.77		Cr. 2.69		Cr. 3.42	

Appendix 4.3
Arrears of accounts of bodies or authorities
(Reference: Paragraph No. 4.15)

Sl. No.	Name of Body or Authority	Accounts pending	No. of Accounts pending up to F.Y 2021-22
1.	Tripura State Council for Science and Technology, Agartala	2018-19 to 2020-21	3
2.	Health and Family Welfare Society, Agartala	2015-16 to 2020-21	6
3.	Tripura State TB Control Society, Agartala	2012-13 to 2020-21	9
4.	Tripura Mental Health Society, Agartala	2005-06 to 2020-21	16
5.	Tripura State Blindness Control Society, Agartala	2003-04 to 2020-21	18
6.	Tripura State Blood Transfusion Council, Agartala	2016-17 to 2020-21	5
7.	Tripura State Leprosy Control Society, Agartala	2008-09 to 2020-21	13
8.	Tripura State Social Welfare Advisory Board, Agartala	2013-14 to 2020-21	8
9.	Tripura Scheduled Caste Development Corporation Limited, Agartala	1998-99 to 2020-21	22
10.	Tripura Scheduled Tribe Development Corporation Limited, Agartala	2010-11 to 2020-21	11
11.	Tripura Sports Council, Agartala	2017-18 to 2020-21	4
12.	Pragati Vidyabhavan, Agartala	2017-18 to 2020-21	4
13.	Ramthakur Pathsala (Boys) HS (+2 Stage) School, Agartala	2006-07 to 2020-21	15
14.	D.N.Vidhyamandir, Dharmanagar	2014-15 to 2020-21	7
15.	Hindi H.S School, Agartala	2014-15 & 2016-17 to 2020-21	6
16.	Bordwali H.S School, Agartala	2019-20 to 2020-21	2
17.	Netaji Subhas Vidya Niketan School, Agartala	2011-12, 2018-19 and 2020-21	4
18.	Isanchandra Nagar Pargana H.S School, Bishalgarh	2019-20 to 2020-21	2
19.	Karaimura H.S School (Secondary Stage), Krishna Kishornagar, Bishalgarh	2013-14, 2018-19 and 2020-21	4
20.	Ramakrishna Vivekananda Vidyamandir (Secondary Stage), Dhaleswar, Agartala	2016-17 to 2020-21	5
21.	Fatikroy Class XII School (Secondary Stage), Fatikroy, North Tripura	2006-07 to 2020-21	15
22.	Swami Dayalananda Vidyaniketan, Dhaleswar, Agartala	2018-19 to 2020-21	3
23.	Ramthakur Pathsala (Girls) H.S (+2 stage) School, Agartala	2016-17 to 2020-21	5
24.	Srinath Vidyaniketan, Khowai	2018-19 to 2020-21	3
25.	Bishalgarh H.S School, Bishalgarh	2005-06 to 2020-21	16
26.	Ramesh H.S School, Udaipur	2013-14 to 2020-21	8
27.	Mahatma Gandhi H.S School, College Tilla, Agartala	2012-13 to 2020-21	9

Sl. No.	Name of Body or Authority	Accounts pending	No. of Accounts pending up to F.Y 2021-22
28.	Sankaracharya VidyaNiketan (Secondary stage), Agartala	2018-19 to 2020-21	3
29.	Vivekananda H.S School, (Secondary Stage) Teliamura	2015-16 to 2020-21	6
30.	Saradamoyee Vidyapith, (Secondary Stage & Primary Stage), Teliamura	2018-19 to 2020-21	3
31.	Jolaibari High School, (Secondary Stage), Jolaibari, Belonia	Since inception to 2019-20	NA
32.	Ramakrishna Shiksha Pratisthan, (Secondary Stage), Kailashahar	2017-18 to 2020-21	4
33.	Haracharan H.S. School, (Secondary Stage)	Since inception to 2019-20	NA
34.	Prachya Bharati H.S School, Agartala	Since inception to 2019-20	NA
35.	Ranir Bazar Vidyamandir, Ranirbazar	Since inception to 2019-20	NA
36.	Belonia Vidyapith, Belonia	2015-16 to 2020-21	6
37.	Sukanta Academy, Agartala	2018-19 to 2020-21	3
38.	Tripura State Computerisation Agency, Agartala	2018-19 to 2020-21	3
39.	District Disability Rehabilitation Centre, Durgapur Paiturbazar, Kailashahar	2017-18 & 2020-21	3
40.	Jana Siksha Sansthan, Agartala	-	-
41.	Tripura Aids Control Society, Agartala	2020-21	1
42.	Tripura Renewable Energy Development Agency, Agartala	2012-13 to 2019-20	8
43.	Agartala Smart City Limited, Agartala	2020-21	1
44.	District Rural Development Agency, Unakoti, Kailashahar	2019-20 to 2020-21	2
45.	District Rural Development Agency, Sipahijala, Bishramganj,	Since inception to 2020-21	NA
46.	District Rural Development Agency, Khowai,	Since inception to 2020-21	NA
47.	District Rural Development Agency, Gomati, Udaipur	Since inception to 2020-21	NA
48.	District Rural Development Agency, Dhalai, Ambassa	Since inception to 2020-21	NA
49.	District Rural Development Agency, North Tirpura, Dharmanagar	Since inception to 2020-21	NA
50.	District Rural Development Agency, South Tripura, Belonia	Since inception to 2020-21	NA
51.	District Rural Development Agency, West Tripura, Agartala	Since inception to 2020-21	NA
52.	DivyodayaKrishiVigyan Kendra, Khowai	Since inception to 2020-21	NA

Appendix 4.4
Status of rendition of accounts which attracts Audit under Sections (19(2), 19(3) and 20(1) of the C&AG DPC Act 1971, issuance of SAR and its placement in the Legislature/Council as on 31 March 2022
(Reference: Paragraph No. 4.15)

Sl. No.	Name of the Autonomous Bodies	Audited under section of CAG's DPC Act, 1971	Period of Entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report issued	Date of Issue	Placement of SAR in the Legislature
1	Tripura Board of Secondary Education, Agartala	20(1)	2011-12 to 2018-19	2019-20	2018-19	06-10-2022	-
2	Tripura Housing and Construction Board, Agartala	19(3)	2016-17 to 2018-19	2015-16	March 2016	15.06.2017	1993-94 to 2010-11
3	Tripura Khadi and Village Industries Board, Agartala	19(3)	Upto 2018-19	2017-18	2017-18	18-03-2021	-
4	Tripura State Legal Service Authority, Agartala	19(2)	March 2020	2021-22	2019-20	11-10-2022	-
5	Tripura Building & Other Construction Workers' Welfare Board, Agartala	19(2)	March-2014	2015-16	2015-16	27-08-2019	-
6	Compensatory Afforestation Fund Management and Planning Authority (CAMPA)	Section 19(2)	-	2020-21	2019-20	05-11-2021	-
7	Tripura Electricity Regulatory Commission, Agartala	Section 19(2)	2006-07 and onwards	2020-21	2020-21	26-05-2022	2015-16
8	Doordarshan Kendra Agartala	Section 19(2)	Not audited	Not submitted	-	-	-
9	Prasar Bharati All India Radio, Agartala	Section 19(2)	Not audited	Do	-	-	-
10	Prasar Bharati All India Radio, Belonia	Section 19(2)	Not audited	2010-11	-	-	-

Sl. No.	Name of the Autonomous Bodies	Audited under section of CAG's DPC Act, 1971	Period of Entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report issued	Date of Issue	Placement of SAR in the Legislature
11	Prasar Bharati All India Radio, Kailashahar	Section 19(2)	Not audited	2009-10	-	-	-
12.	Kendriya Vidyalaya, Salbagan	Section 20(1)	Not audited	2021-22	2016-17	20-10-2017	-
13.	Kendriya Vidyalaya, Teliamura	Section 20(1)	Not audited	2019-20	-	-	-
14.	Kendriya Vidyalaya, Ambassa, Dhalai	Section 20(1)	Not audited	2018-19	-	-	-
15.	Kendriya Vidyalaya, Bagafa, Shantirbazar	Section 20(1)	March-2003	2019-20	2002-03	03-11-2004	-
16.	Kendriya Vidyalaya, Kailashahar, Unakuti,	Section 20(1)	March-2004	2019-20	2018-19	28-04-2020	-
17.	Kendriya Vidyalaya, Panisagar,	Section 20(1)	March-2009	2019-20	2008-09	08-09-2010	-
18.	Kendriya Vidyalaya, Kunjaban, Agartala	Section 20(1)	March-2011	2019-20	2010-11	19-01-2015	-
19.	Kendriya Vidyalaya, ONGC Complex, Bhadharghat, Agartala	Section 20(1)	March-2011	2019-20	2010-11	19-01-2015	-
20.	Kendriya Vidyalaya, Jirania,	Section 20(1)	Not audited	2019-20	2018-19	04-03-2020	-
21.	Sangeet Natak Academy, North East Centre (Regional), Nazrul Kalakshetra, Agartala	Section 20(1)	Not audited	Not submitted	-	-	-
22.	Employees State Insurance Corporation, Regional Office, Agartala	Section 19(2)	March-2019	2016-17 to 2018-19	-	13-07-2021	-

Sl. No.	Name of the Autonomous Bodies	Audited under section of CAG's DPC Act, 1971	Period of Entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report issued	Date of Issue	Placement of SAR in the Legislature
23.	Employees Provident Fund Organisation, Bholagiri, Agartala	Section 19(2)	Not audited	-	-	-	-
24.	National Institute of Technology, Jirania	Section 19(2)	March-2020	2021-22	2019-20	04-11-2020	-
*25.	Indian Institute of Information Technology, Agartala	Section 19(2)	March 2021	2018-19 to 2020-21	-	-	-
26.	Tripura University, Suryamaninagar	Section 19(2)	March-2015	2021-22	2019-20	02-07-2021	-
27.	Central Sanskrit University, Lembuchara	Section 20(1)	March-2017	2021-22	2018-19	30-08-2019	-
28.	Jawaharlal Novodaya Vidyalaya, 82 Miles, Dhalai	Section 20(1)	Not audited	2018-19	-	-	-
29.	Jawaharlal Novodaya Vidyalaya, Banduar, Udaipur, Gomati	Section 20(1)	Not audited	2020-21	-	-	-
30	Jawaharlal Novodaya Vidyalaya, Ramchandraghat, Khowai	Section 20(1)	Not audited	2020-21	-	-	-
31.	Jawaharlal Novodaya Vidyalaya, Sipahijola,	Section 20(1)	Not audited	2018-19	-	-	-
32.	Nehru Yuva Kendra, Agartala	Section 20(1)	March-2005	2018-19	-	-	-
33.	Nehru Yuva Kendra, Dharmanagar, North Tripura	Section 20(1)	March-2006	2018-19	2018-19	21-05-2020	-
34.	Nehru Yuva Kendra Sangathan, Zonal Office, Bardowali, Agartala	Section 20(1)	Not audited	2019-20	2018-19	05-02-2020	-

Sl. No.	Name of the Autonomous Bodies	Audited under section of CAG's DPC Act, 1971	Period of Entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report issued	Date of Issue	Placement of SAR in the Legislature
35	Nehru Yuva Kendra, Udaipur	Section 20(1)	Not audited	2019-20	-	-	-
36	Nehru Yuva Kendra, Ambassa	Section 20(1)	Not audited	2018-19	-	-	-
37	Indira Gandhi National University, Agartala	Section 20(1)	-	2019-20 to 2020-21	2020-21	16-08-2022	-

**SAR of IITA has been audited and draft SAR for the year 2018-19 to 2021-22 has been forwarded to the Headquarters' office for approval.*

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