

Accounts At A Glance
for the year 2021-22
Government of Tripura



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

Presented by : Accountant General
Tripura : Agartala

Preface

I am happy to present our annual Publication, the 'Accounts at a Glance' for the year 2021-22 which provides a broad overview of Governmental activities, as reflected in the Finance Accounts and Appropriation Accounts.

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

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

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

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



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

Agartala
Date: 14-12-2022

Our Vision, Mission and Core Values

VISION

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

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

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

MISSION

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

CORE VALUES

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

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

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Chapter I Overview

1.1 Introduction

The Accountant General (Accounts and Entitlements), Tripura collates, classifies, compiles the accounts data rendered by multiple agencies, and prepares the accounts of the Government of Tripura. The compilation is done from the initial accounts rendered by nine District Treasuries, one e-Treasury, 13 Sub-treasuries, 53 Public Works Divisions, 39 Forest Divisions, accounts rendered by the other states/accounting offices and advices of Reserve Bank of India. However, from 1 January 2022, all the Public Works Divisions and Forest Divisions are rendering the accounts through Treasury System of accounts. Every month, a Monthly Civil Account is presented by the office of the Accountant General (A&E) to the Government of Tripura. The AG (A&E) also prepares, annually, Finance Accounts and the Appropriation Accounts, which are placed before the State Legislature after audit by the Principal Accountant General (Audit), Tripura and certification by the Comptroller and Auditor General of India.

1.2 Structure of Government Accounts

Government accounts are kept in three parts:

Structure of Government Accounts

● **Part 1** **CONSOLIDATED FUND**

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

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

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

● **Part 2** **CONTINGENCY FUND**

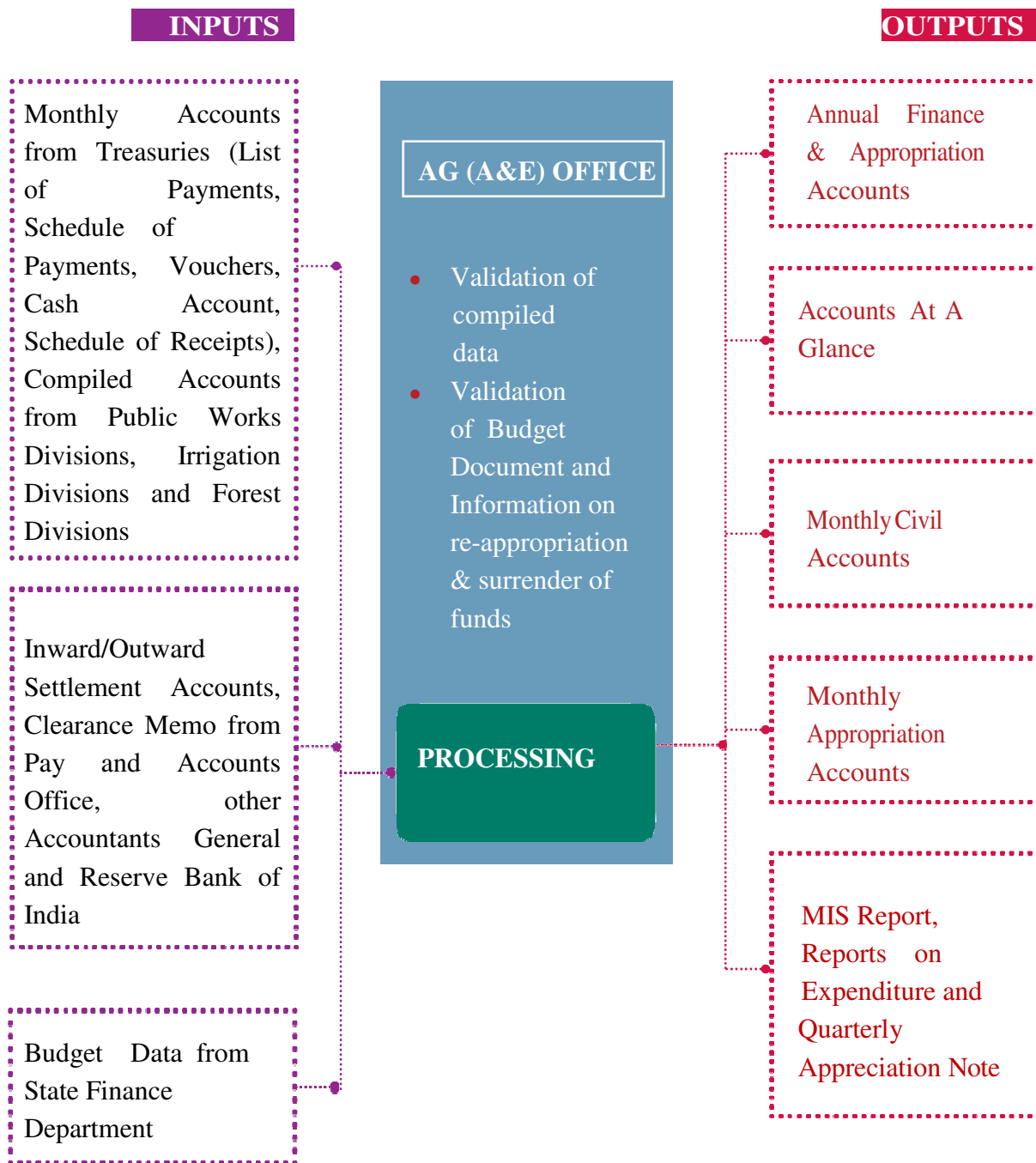
● **Part 3** **PUBLIC ACCOUNT**

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

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

1.2.2 Compilation of Accounts

Flow diagram for Accounts Compilation



1.3 Finance Accounts and Appropriation Accounts

1.3.1 Finance Accounts

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

The Union Government transfers substantial funds directly to State Implementing Agencies/ Non-Governmental Organizations for implementation of various schemes and programmes. During the year 2021-22, the Government of India (GOI) released ₹1,820.76 crore directly to the implementing agencies in Tripura. Since these funds are not routed through the State Budget, these are not reflected in the Accounts of the State Government. These transfers are exhibited in Appendix VI of Volume II of the Finance Accounts.

1.3.2 Highlights of the Financial year 2021-22

The following table provides the details of actual financial results *vis-à-vis* budget estimates for the year 2021-22:

Sl. No	Component	Budget Estimates (₹ in crore)	Actuals (₹ in crore)	Percentage of Actuals to B.E.	Percentage of Actuals to GSDP [#]
1.	Tax Revenue (including Central Share)(a)	7,075	8,694	122.88	13.42
2.	Non-Tax Revenue	349	274	78.51	0.42
3.	Grants-in-aid & Contributions	10,932	8,646	79.09	13.35
4.	<i>Revenue Receipts (1+2+3)</i>	18,356	17,614	95.96	27.19
5.	Recovery of Loans & Advances	1	1	100.00	0.00
6.	Other Receipts	...	...	...	...
7.	Borrowings & Other Liabilities (b)	3,494	(-)67	(-)1.92	(-)0.10
8.	<i>Capital Receipts (5+6+7)</i>	3,495	(-)66	(-)1.95	0.10
9.	<i>Total Receipts (4+8)</i>	21,851	17,548	80.31	27.09
10.	<i>Revenue Expenditure</i>	20,073	16,125	80.33	24.89
11.	Expenditure on Interest Payments (Out of Revenue Expenditure)	1,374	13.98	101.75	2.16
12.	<i>Capital Expenditure</i>	2,651	1,369	51.64	2.11
13.	<i>Loans and Advances Disbursed</i>	3	54	1800	0.08
14.	<i>Total Expenditure (10+12+13)</i>	22,727	17,548	77.21	27.09
15.	<i>Revenue Surplus (+)/Deficit(-)</i> (10-4)	(-)1,717	(-)1,489	(-)86.72	(-)2.30
16.	<i>Fiscal Surplus (4+5+6-14)</i>	(-)4,370	(-) 67	(-)1.53	(-)0.10

GSDP figure of 2021-22 is ₹64,778 crore as communicated by the Directorate of Economic and Statistical, Government of Tripura.

(a) Includes share of net tax proceed assigned to state amounting to ₹6,078 crore (State Government own Tax Receipt were ₹2,616 crore which was 4.04 per cent to GSDP).

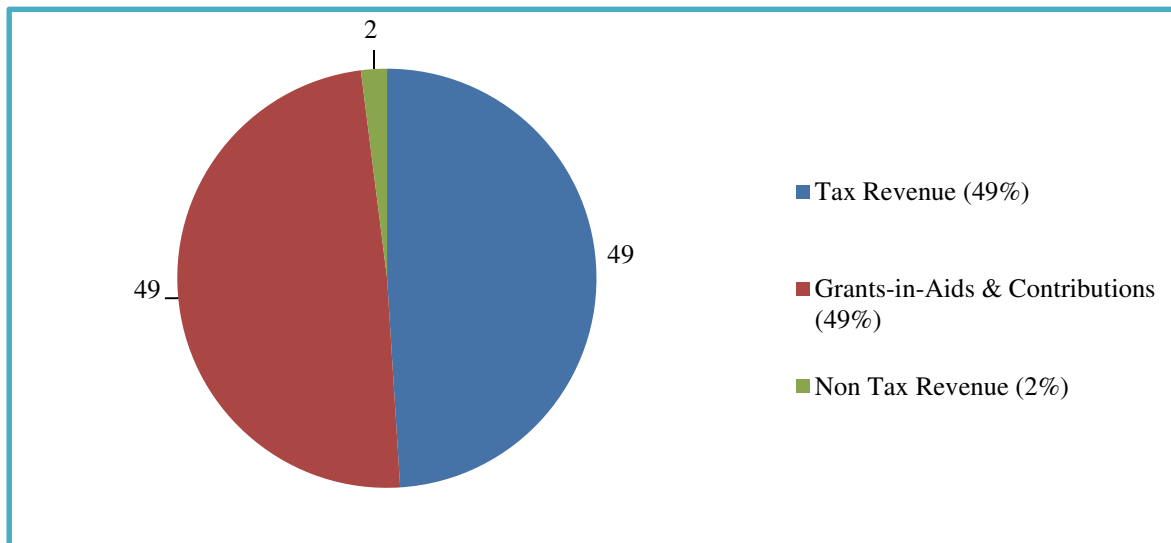
(b) Borrowing and other Liabilities: Net (Receipts-Disbursement) of Public Debt + Net of Contingency Fund + Net (Receipts-Disbursement) of Public Account + Net of opening and closing cash balance.

Receipts and disbursements during the year 2021-22

(₹ in Crore)

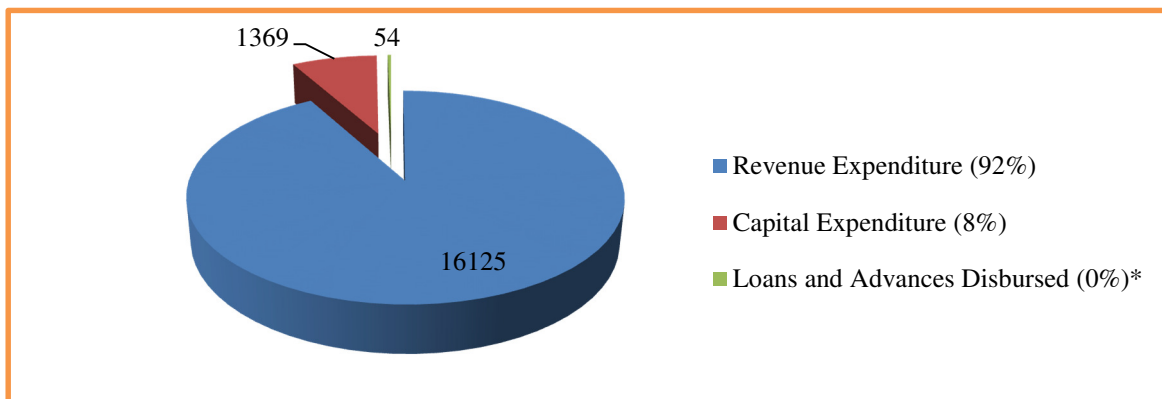
Receipts	Revenue	Tax Revenue (State's Own Revenue of ₹ 2,616/- and Central Share of ₹ 6,078/-)	8,694
		Non Tax Revenue	274
		Grants-in-Aid & Contribution	8,646
		Total	17,614
	Capital	Recovery of Loans and Advances	1
		Borrowings and other Liabilities	(-67)
Total		(-66)	
Total Receipts			17,548
Disbursements	Revenue Expenditure		16,125
	Capital Expenditure		1,369
	Loans and Advances		54
	Total Disbursements			17,548

Total Receipts



*Percentage of Borrowings and other liabilities and Loan and Advances are negligible, hence not shown above.

Total Disbursements



* Percentage of Loans and Advances disbursed is negligible (0.03), hence not shown above.

1.3.3 Appropriation Accounts

Under the Constitution, no expenditure can be incurred by the Government except with authorization of the Legislature. Barring certain expenditure specified in the Constitution as “charged” on the Consolidated Fund, which can be incurred without vote of the Legislature, all other expenditure requires to be “voted”. The Appropriation Accounts supplement the Finance Accounts. The budget of the Tripura has 1 Charged Appropriations 10 Grants (both voted and charged) and 53 voted Grants. The purpose of the Appropriation Accounts is to indicate the extent to which the actual expenditure complied with the appropriation authorized by the Legislature through the Appropriation Act of each year.

1.3.4 Efficiency on Budget Preparation

At the end of the year, the actual expenditure of the government of Tripura against the budget approved by the Legislature, showed a net saving of ₹7,907 crore (30.12 *per cent* of budget estimates of ₹26,252 crore) and over-estimation of ₹24 crore (15 *per cent* of budget estimates of ₹165 crore) on reduction of expenditure. Certain grants, like those relating to Law Department, Revenue Department, Public Works (R&B) Department, Public Works (WR) Department, Tribal Welfare Department, Welfare of Scheduled Castes Department, Agriculture Department and Planning and Co-ordination Department showed substantial savings.

1.4 Sources and Application of Funds

1.4.1 Ways and Means Advances

Ways and Means Advances are taken from the Reserve Bank of India to maintain liquidity by making good the deficiency in the agreed minimum cash balance (₹0.29 crore) which the State Government is required to maintain with the Reserve Bank of India. During 2021-22, the State Government neither availed any Special Drawing facility nor any Ways and Means advances.

1.4.2 Overdraft from the Reserve Bank of India

Overdraft is taken from the Reserve Bank of India while the limit of minimum cash balance falls below ₹0.29 crore, even after taking Ways and Means Advances which is required to be maintained with the Reserve Bank of India. During the year 2021-22, there was no overdraft of the State.

1.4.3 Fund flow statement

The state had a Revenue Surplus of ₹1,489 crore and a Fiscal Deficit of ₹67 crore in 2021-22. The Fiscal Deficit was met from net Public Debt (₹391 crore), decrease in Public Account (₹564 crore) and net decrease of opening and closing cash balance (₹107 crore). Around 53 *per cent* of the revenue receipts (₹17,614 crore) and 53 *per cent* of the total receipt of ₹17,548 crore of the State Government was spent on committed expenditure like salaries (₹5,428 crore), interest payments (₹1,398 crore) and pensions (₹2,517 crore) out of total revenue expenditure of ₹16,125 crore.

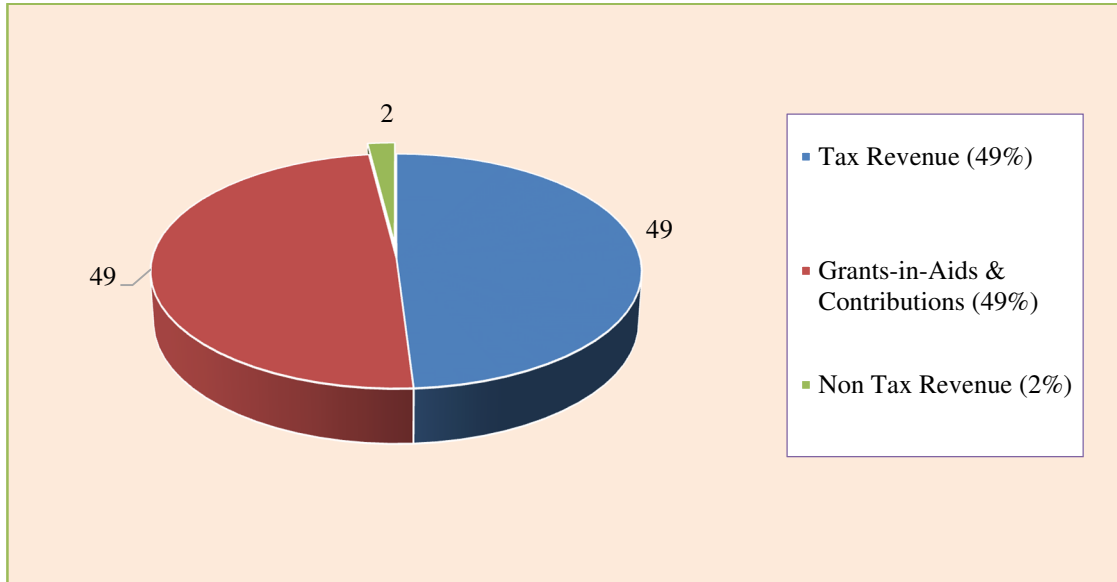
Sources and Application of Funds

		(₹in Crore)
	Particulars	Amount
SOURCES	Opening Cash Balance as on 01-04-2021	47
	Revenue Receipts	17,614
	Capital Receipts	0
	Recovery of Loans & Advances	1
	Public Debt	1,047
	Small Savings Provident Fund & Others	1,717
	Reserves Fund & Sinking Funds	702
	Deposits Received	616
	Civil Advances Repaid	8
	Suspense Account	41,249*
	Remittances	892
	Contingency Fund	0
		TOTAL	63,893
APPLICATION	Revenue Expenditure	16,125
	Capital Expenditure	1,369
	Loans Given	54
	Repayment of Public Debt	657
	Small Savings Provident Fund & Others	1,414
	Reserves Fund & Sinking Funds	554
	Deposits Spent	808
	Civil Advances Given	10
	Suspense Account	42,044**
	Remittances	918
	Closing Cash Balance as on 31-03-2022	(-)60
		TOTAL	63,893

Note: (*) Includes ₹41,210 crore on account of cash balances investment account.
 (**) ₹42,025 crore on account of cash balances investment account.

1.4.4 Where the ₹ came from?

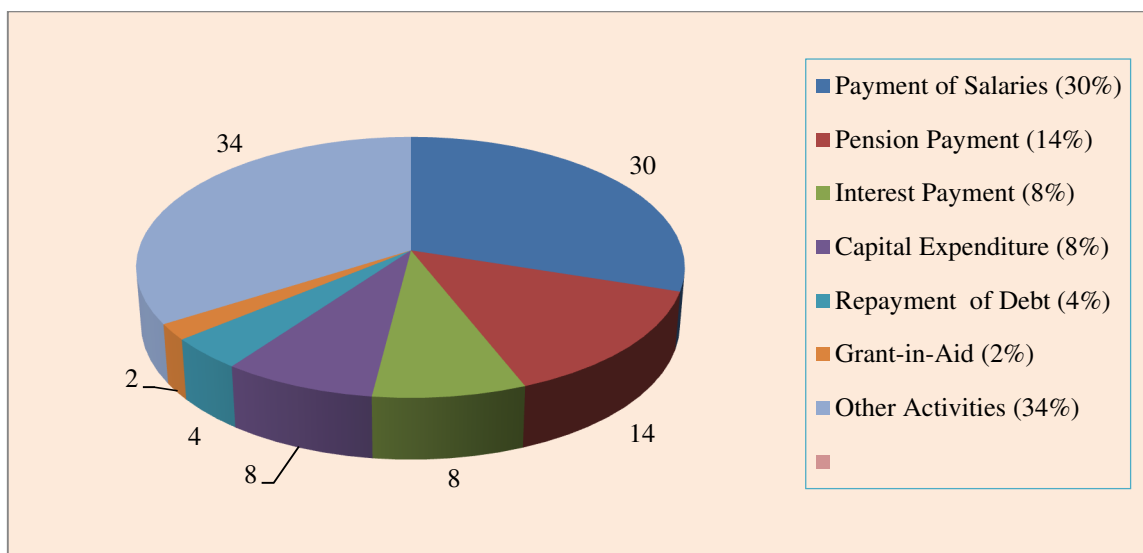
Actual Receipts (percentage of total receipts)



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

1.4.5 Where ₹ went?

Actual Expenditure (percentage of total expenditure)



During the year 2021-22, Revenue Surplus was ₹1,489 crore (in 2020-21 the Revenue deficit was ₹1,075 crore) while the fiscal deficit was ₹67 crore (in 2020-21 the Fiscal Deficit was ₹1,909 crore). The fiscal deficit constituted 0.38 *per cent* of total expenditure.

What do the deficits and surpluses indicate?

DEFICIT

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

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

REVENUE DEFICIT

FISCAL DEFICIT

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

1.5 Fiscal Responsibility and Budget Management Act

Deficit indicators, revenue augmentation and expenditure management are major yardsticks for judging the fiscal performance of the Government. The Government of Tripura has enacted the Fiscal Responsibility and Budget Management Act, 2005. As per this Act, the State Government was required to achieve certain fiscal targets by specified periods. Achievements during the year 2021-22 against fiscal targets laid down in the Act and rules framed there under were as follows:

Sl. No.	Financial Parameter	Actual (₹ in crore)	Ratio to GSDP [#]	
			Target	Achievement/shortfall
1	Revenue Surplus	1,489	Strive to achieve 'NIL' Revenue Deficit	Achieved
2	Fiscal Deficit	(-)67	5 per cent of GSDP or less	Achieved
3	Debt	13,710	Not exceeding 40 per cent of GSDP	21.16%

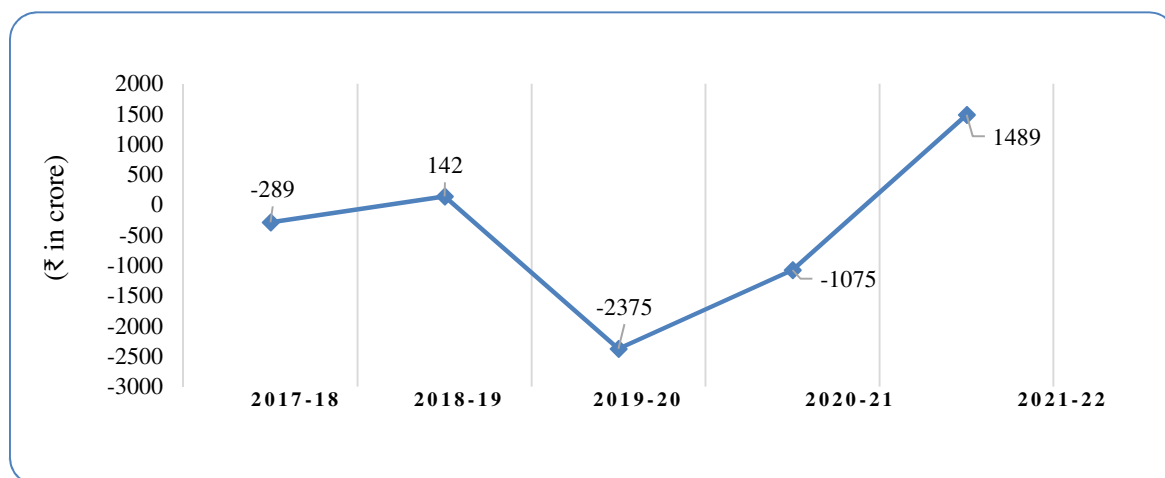
[#] GSDP figure of 2021-22 is ₹64,778 crore as communicated by the Directorate of Economic and Statistical, Government of Tripura.

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

The State Government had revenue Deficit of ₹1,075 crore in 2020-21 and ₹1,489 crore revenue surplus during the year 2021-22. Fiscal deficit decreased by ₹ 1,842 crore from ₹1,909 crore in 2020-21 to ₹67 crore in the current year 2021-22.

1.5.1 Trend of Revenue Deficit/Surplus

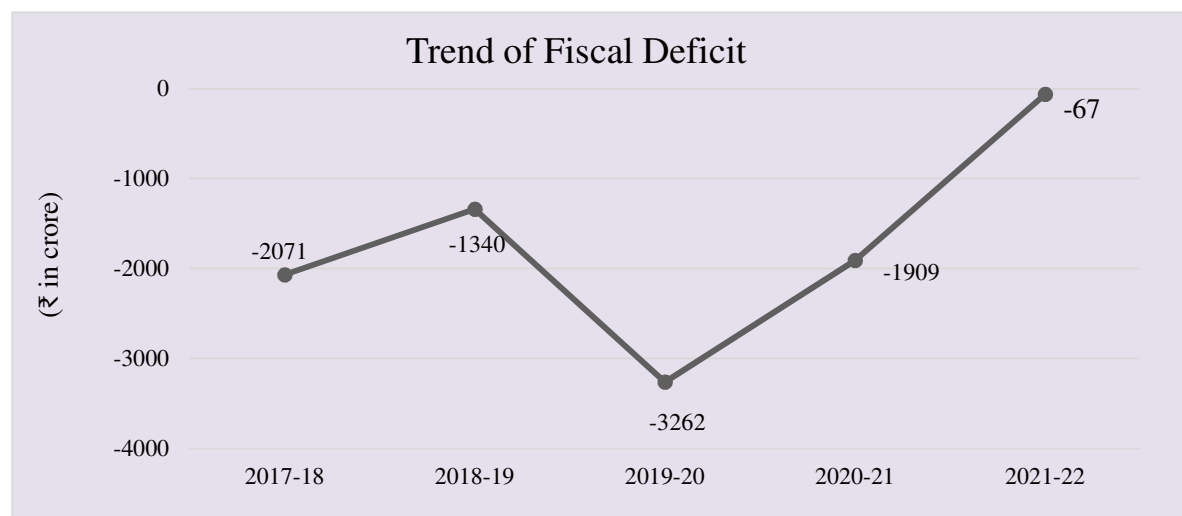
Trend of Revenue Deficit/ Surplus



During the last five years from 2017-18 to 2021-22 there were Revenue Deficit during the year 2017-18, 2019-20, 2020-21 and Revenue Surplus during the year 2018-19 and 2021-22.

1.5.2 Trend of fiscal Deficit/Surplus

Trend of Fiscal Deficit



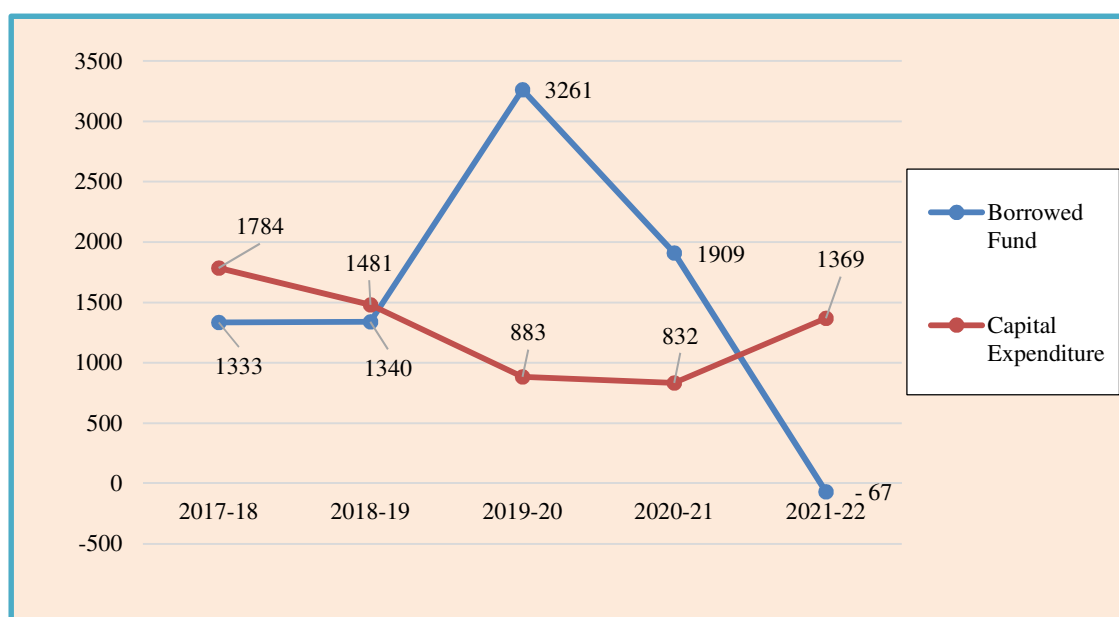
The Fiscal Deficit of the State Government during the year 2021-22 was the least compared to the earlier four years.

1.5.3 Proportion of borrowed funds spent on Capital Expenditure

(₹ in crore)

Year	Borrowed Fund	Capital Expenditure
2017-18	1,333	1,784
2018-19	1,340	1,481
2019-20	3,261	883
2020-21	1,909	832
2021-22	(-)67	1,369

(₹ in crore)



The governments usually run on fiscal deficits and borrow funds for capital/assets formation or for creation of economic and social infrastructure. The State Government spent an amount of ₹1,369 crore on capital expenditure. Out of which borrowings was ₹(-)67 crore exclusive of disbursement of Loans and Advances given by the State Government (₹54 crore).

Chapter II Receipts

2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total receipts for 2021-22 were ₹17,548 crore.

2.2 Revenue Receipts

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

TAX REVENUE

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

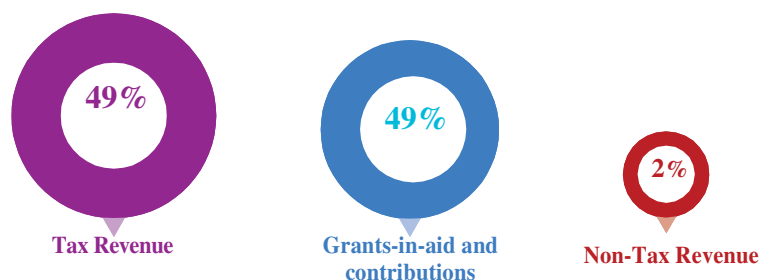
Includes interest receipts, dividend, profits, departmental receipts etc.

NON-TAX REVENUE

GRANTS-IN-AID

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

Revenue Receipts



2.2.1 Revenue Receipts Components (2021-22)

Components		Actuals (₹ in crore)	Per cent to Revenue Receipt
A.	Tax Revenue*	8,694	49.35
	Goods and Services Tax	3,076	17.46
	Taxes on Income & Expenditure	3,636	20.64
	Taxes on Property & Capital Transactions	99	0.56
	Taxes on Commodities & Services	1,883	10.69
B.	Non-Tax Revenue	274	1.56
	Interest Receipts, Dividends and Profits	26	0.15
	General Services	123	0.70
	Social Services	7	0.04
	Economic Services	118	0.67
C.	Grants-in-aid & Contributions	8,646	49.09
	Total –Revenue Receipts	17,614	100.00

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

2.2.2 Trend of Revenue Receipts

(₹ in crore)

	2017-18	2018-19	2019-20	2020-21	2021-22
Tax Revenues (Raised by the State)	5,745 (14)	1,766 (3)	2,102 (4)	2,333 (4)	2,616 (4)
State Share of Union Taxes/Duties	4,322 (11)	4,889 (10)	4,212 (8)	4,218 (7)	6,078 (9)
Non-Tax Revenues	493 (1)	372 (1)	272 (0)*	285 (0)*	274 (0)*
Grants inAid	3,830 (10)	5,004 (10)	4,416 (8)	6,456 (11)	8,646 (13)
Total Revenue Receipts	10,068 (25)	12,031 (24)	11,002 (20)	13,292 (22)	17,614 (27)
GSDP	36,880	50,545	55,358	59,753	64,778

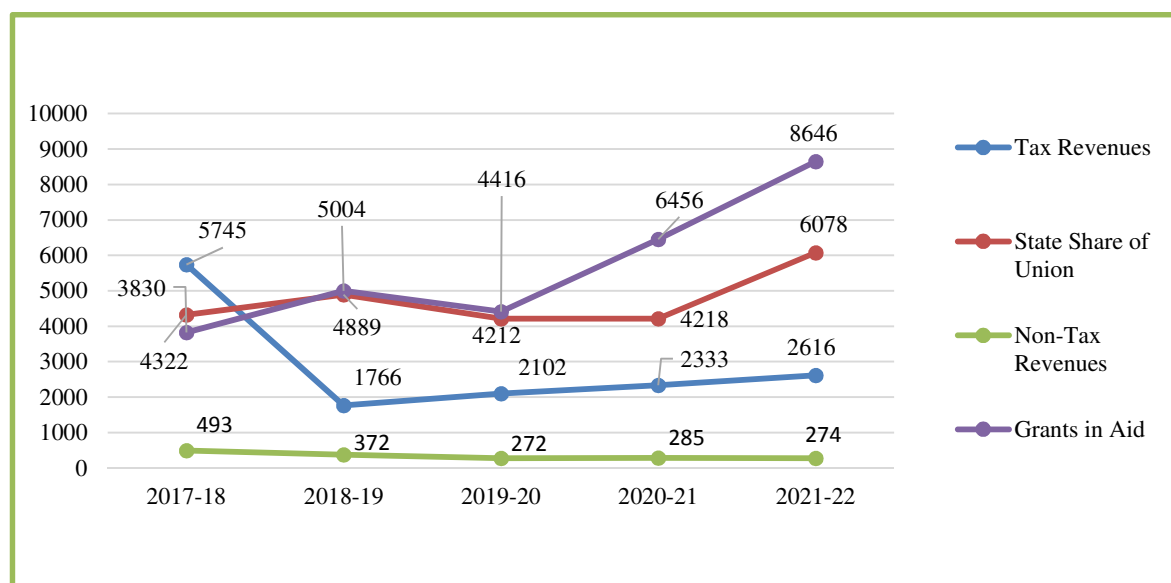
Note: Figures in parenthesis represent percentage (rounded off) to GSDP.

* Percentage is negligible, hence shown as 0.

Though the GSDP increased by 8.41 *per cent* in 2021-22 as compared to previous year, growth in revenue receipts was increased by 33 *per cent*. The total tax revenue (including share of Union Taxes) increased by 32.71 *per cent*, the non-tax revenue decreased by 3.86 *per cent* and the grants-in-aid increased by 33.92 *per cent* as compared to previous year.

Trend of Components of Revenue Receipts

(₹ in crore)



2.3 Tax Revenue

(₹ in crore)

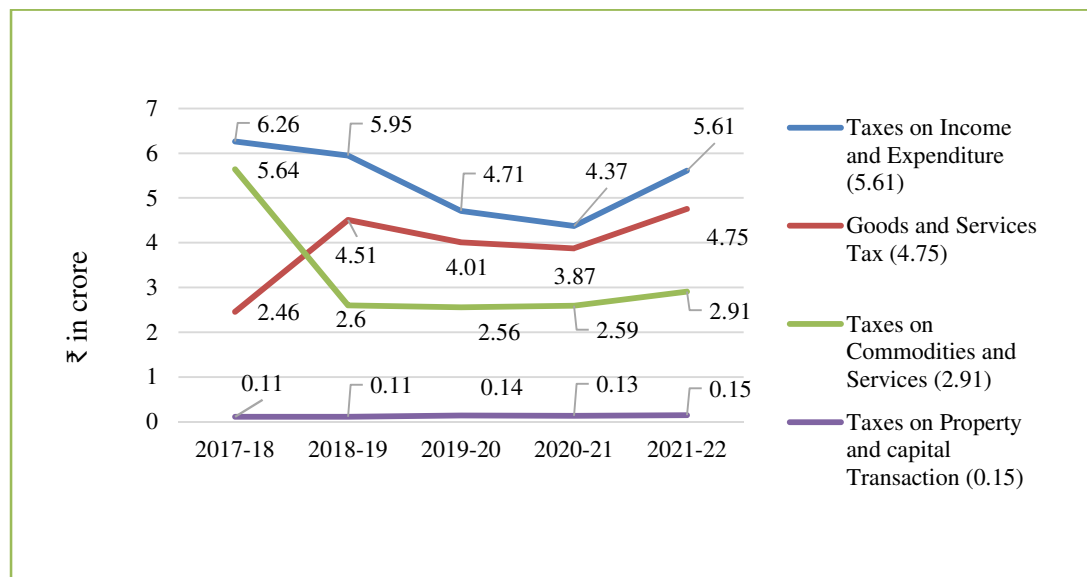
Sector-wise Tax Revenue					
	2017-18	2018-19	2019-20	2020-21	2021-22
a. Goods and Services Tax	978 (2.46)	2,281 (4.51)	2,222 (4.01)	2,315 (3.87)	3,076 (4.75)
b. Taxes on Income and Expenditure	2,484 (6.26)	3,005 (5.95)	2,605 (4.71)	2,611 (4.37)	3,636 (5.61)
c. Taxes on Property and Capital Transactions	45 (0.11)	57 (0.11)	75 (0.14)	79 (0.13)	99 (0.15)
d. Taxes on Commodities and Services	2,238 (5.64)	1,312 (2.60)	1,412 (2.56)	1,546 (2.59)	1,883 (2.91)
Total Tax Revenues	5,745 (14.48)	6,655 (13.77)	6,314 (11.41)	6,551 (10.96)	8,694 (13.42)
GSDP	39,670	50,545	55,358	59,753	64,778

Note: Figures in parentheses represent percentage to GSDP.

* Not Applicable.

The net increase in total tax revenue (₹2,143 crore) during 2021-22 was mainly attributable to more allocation of State Share from Government of India under CGST (₹761 crore), Tax on Income and Expenditure (₹1,025 crore) and Taxes on Commodities and Services (₹337 crore).

Trend of Major Taxes in proportion to GSDP#



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

The Gross State Domestic Product (GSDP) of 2021-22 was ₹64,778 crore as communicated by the Directorate of Statistics and Economics, Government of Tripura.

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

Year	Tax Revenue (Including Central Share and States' own Revenue) (₹ in crore)	State share of Union Taxes/Duties (₹ in crore)	State's Own tax Revenue	
			Tax Revenue (₹ in crore)	Percentage to GSDP
2017-18	5,745	4,322	1,423	3.6
2018-19	6,655	4,889	1,766	3.5
2019-20	6,314	4,212	2,102	3.8
2020-21	6,551	4,218	2,333	3.9
2021-22	8,694	6,078	2,616	4.0

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

(₹ in crore)

Description	2017-18	2018-19	2019-20	2020-21	2021-22
State's own Tax collection	1,423	1,766	2,102	2,333	2,616
Devolution of Union Taxes	4,322	4,889	4,212	4,218	6,078
Total Tax Revenue	5,745	6,655	6,314	6,551	8,694
Percentage of State's own tax to total tax revenue	25	27	33	36	30

The proportion of State's own tax collection in overall tax revenue is 30 *per cent* during the year 2021-22.

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

The proportion of State's own tax collection has experienced an increasing trend from ₹1,423 crore to ₹2,616 crore during the year from 2017-18 to 2021-22. This is an indicative towards the economic growth of the State.

(₹ in crore)

Description	2017-18	2018-19	2019-20	2020-21	2021-22
1.State Goods and Services Tax	480	977	1,027	1,056	1,283
2. Land Revenue	4	5	13	10	9
3. Stamp and Registration fees	40	51	62	70	90
4. State Excise	187	214	232	288	320
5. Taxes on Sales, Trade etc.	612	362	436	403	463
6. Taxes on Vehicles	54	83	97	97	103
7. Taxes and Duties on electricity	1	0*	31	112	34
8. Other Taxes	45	74	204	297	314
Total State's own Taxes	1,423	1,766	2,102	2,333	2,616

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

2.4 Cost of Tax Collection

(₹ in crore)

Taxes	2017-18	2018-19	2019-20	2020-21	2021-22
1. Stamp and Registration Fee					
Revenue collection	40	51	62	70	90
Expenditure on collection	3.70	2.59	1.69	1.86	1.88
Cost of tax collection	9.25%	5.08%	2.73%	2.57%	2.09%
2. State Excise Duties					
Revenue collection	187	214	232	288	320
Expenditure on collection	8.37	8.68	9.19	9.09	8.39
Cost of tax collection	4.48%	4.06%	3.96%	3.16%	2.62%
3. Sales Tax/VAT					
Revenue collection	612	362	436	403	463
Expenditure on collection	30.48	16.45	18.71	16.21	18.85
Cost of tax collection	4.98%	4.54%	4.29%	4.02%	4.07%
4. Taxes on Vehicles, Goods and Passengers					
Revenue collection	54	83	97	97	103
Expenditure on collection	3.86	4.34	5.14	5.05	5.85
Cost of tax collection	7.15%	5.22%	5.30%	5.21%	5.68%

The expenditure on collection of Taxes on Vehicles, Goods and passengers was the highest as compared to the cost of collection of other taxes during the year 2021-22.

2.5 Trend in State's Share of Union Taxes

(₹ in crore)

Description	2017-18	2018-19	2019-20	2020-21	2021-22
Central Goods and Services Tax (CGST)	62	1,207	1,195	1,259	1,793
Integrated Goods and Services Tax (IGST)	437	96	...	...	...
Corporation Tax	1,324	1,700	1,436	1,269	1,755
Taxes on Income other than Corporation Tax	1,118	1,252	1,125	1,301	1,839
Other Taxes on Income and Expenditure	...	9	...	...	...
Taxes on Wealth	0*	1	0*	...	...
Customs	436	347	267	227	416
Union Excise Duties	456	230	186	142	208
Service Tax	489	45	...	17	61
Other Taxes and Duties on Commodities and Services	0*	2	0*	3	6
<i>State's share of Union Taxes/Duties</i>	4,322	4,889	4,212	4,218	6,078
Total Tax Revenue	5,745	6,655	6,314	6,551	8,694
<i>Percentage of Union Taxes to Total Tax Revenue</i>	75	73	67	64	70

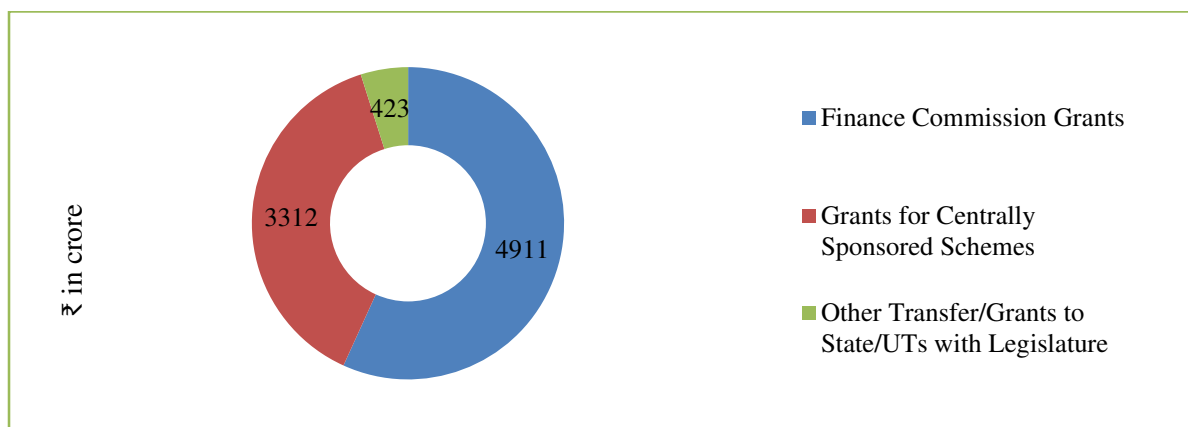
Not Applicable since the GST introduced w.e.f. 01-07-2017.

Government of Tripura received State's Share of Union taxes amounting to ₹6,078 crore which was 70 per cent of total Tax Revenue of ₹8,694 crore during the year 2021-22.

2.6 Grants-in-aid

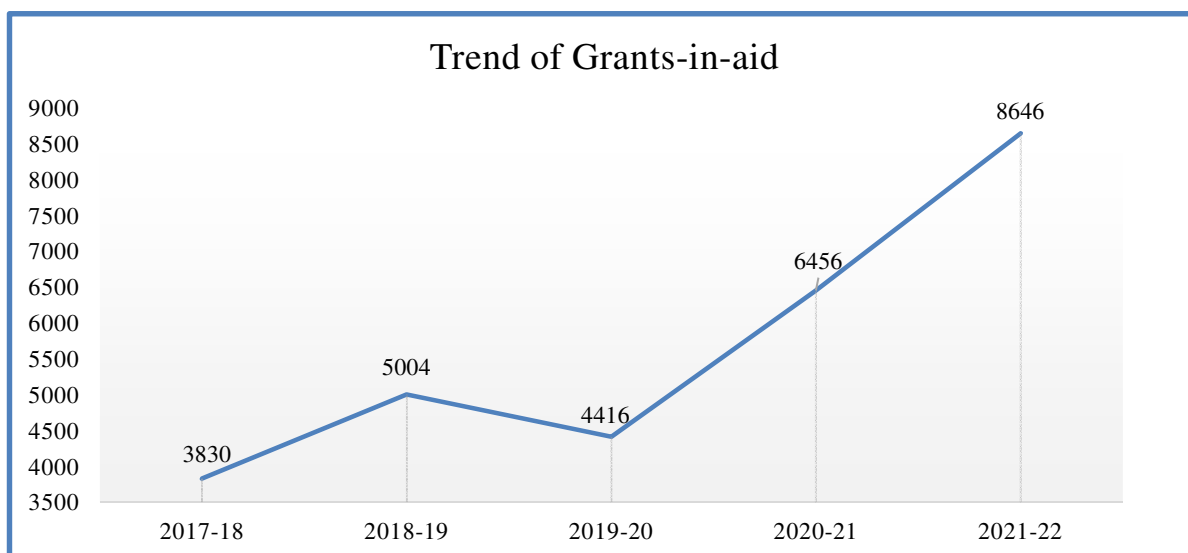
Grants-in-aid represent assistance from the Government of India, and comprise, grant for State Schemes, Central Schemes and Centrally Sponsored Schemes approved by the Planning Commission and State Grants recommended by the Finance Commission. Total receipts during 2021-22 under Grants -in-aid were ₹ 8,646 as shown below:

Grants-in-aid



Trend of Grants-in-aid

(₹ in crore)



The amount of Grants-in-aid received from the Union Government during the period from 2017-18 to 2021-22 has an increasing trend from ₹3,830 crore to ₹8,646 crore except for the year 2019-20 which was ₹4,416 crore.

2.7 Public Debt

Trend of Total Net Debt over the past five years

(₹ in crore)

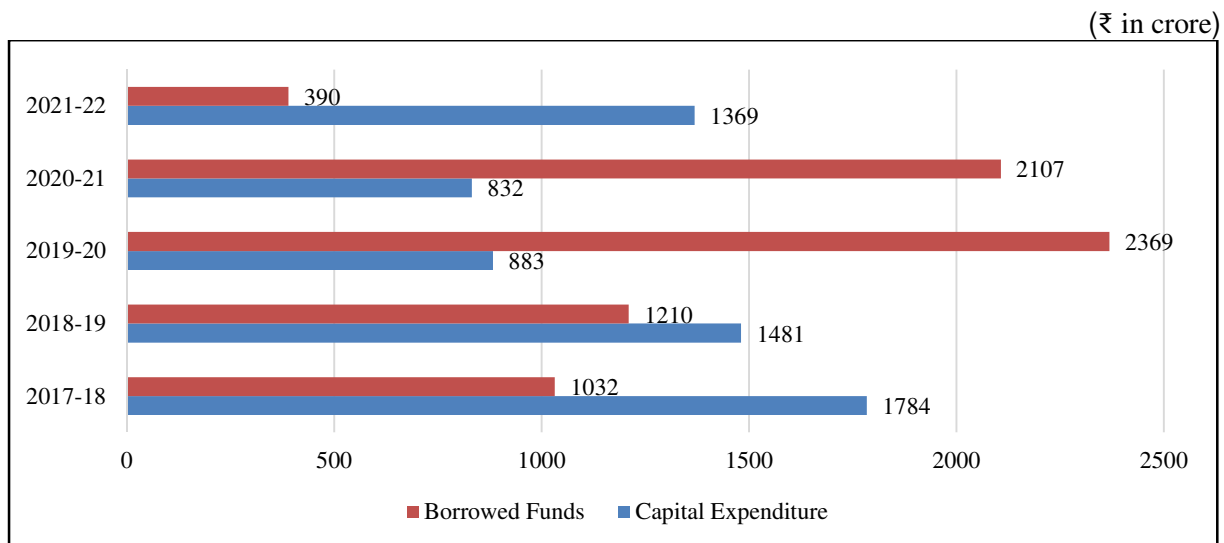
Description	2017-18	2018-19	2019-20	2020-21	2021-22
Net Internal Debt	1,063	1,229	2,401	1,612	(-)103
Net Central Loans	(-)31	(-)19	(-)32	495	493
Total	1,032	1,210	2,369	2,107	390
Total Outstanding debt	7,634	8,844	11,212	13,319	13,709

During the year 2021-22, three loans totaling ₹300 crore was raised from the open market at interest rate 6.99 per cent and the same are redeemable during the year 2036. In addition, the State Government raised a loan amounting to ₹220.79 crore from the financial institutions. A loan amounting to ₹526.29 crore taken from the Government of India. Out of total Debt of ₹14,365 crore, an amounting to ₹656.34 crore (₹623.40 + ₹32.94 crore) was repaid during the year leaving the closing balance of ₹13,709 crore as on 31 March 2022.

Net Borrowed funds vis-a-vis Capital Expenditure

(₹ in crore)

Description	2017-18	2018-19	2019-20	2020-21	2021-22
Borrowed Funds	1,784	1,481	2,369	2,107	390
Capital Expenditure	1,032	1,210	883	832	1,369



Chapter III

Expenditure

3.1 Introduction

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

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

● GENERAL SERVICES

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

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

● SOCIAL SERVICES

● ECONOMIC SERVICES

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

3.2 Revenue Expenditure

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

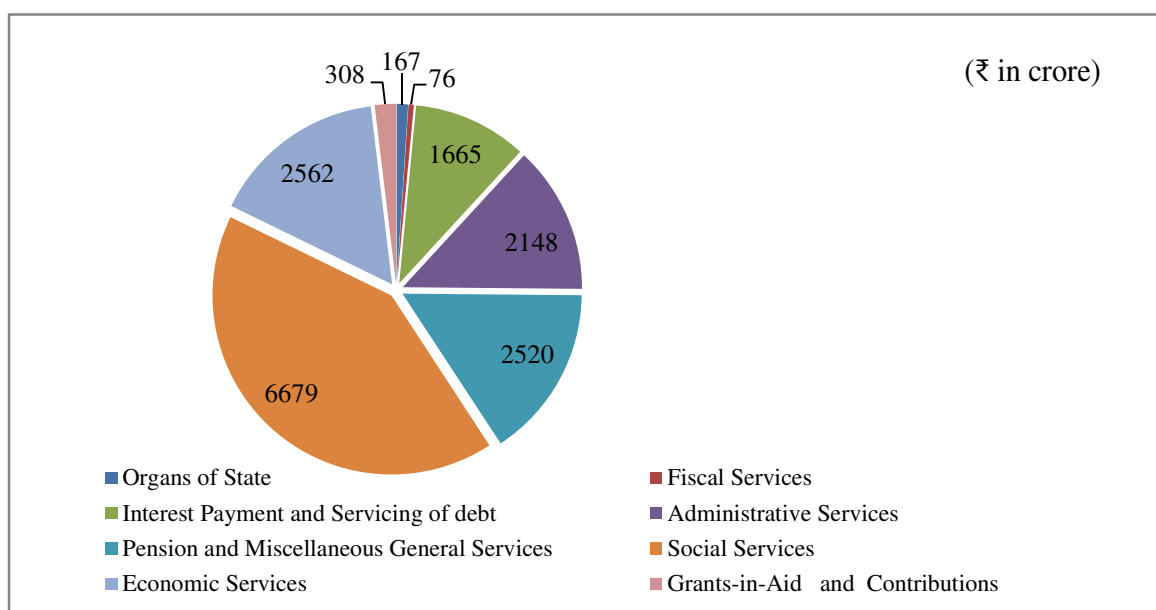
(₹ in crore)

Year	2017-18	2018-19	2019-20	2020-21	2021-22
Budget Estimates	11,751	13,109	14,061	17,252	20,073
Actual Expenditure	10,357	11,889	13,377	14,367	16,125
Gap	1,394	1,220	684	2,885	3,948
Percentage of variation of Actual against BE	12	9	5	17	20

(Source: Appropriation Accounts of respective years)

3.2.1 Sectoral distribution of Revenue Expenditure (2021-22)

	Component	Amount (₹ in crore)	Percentage of Total Expenditure
A.	Organs of State	167	1
B.	Fiscal Services	76	1
C.	Interest Payments and Servicing of debt	1,665	10
D.	Administrative Services	2,148	13
E.	Pensions and Miscellaneous General Services	2,520	16
F.	Social Services	6,679	41
G.	Economic Services	2,562	16
H.	Grants-in-aid and Contributions	308	2

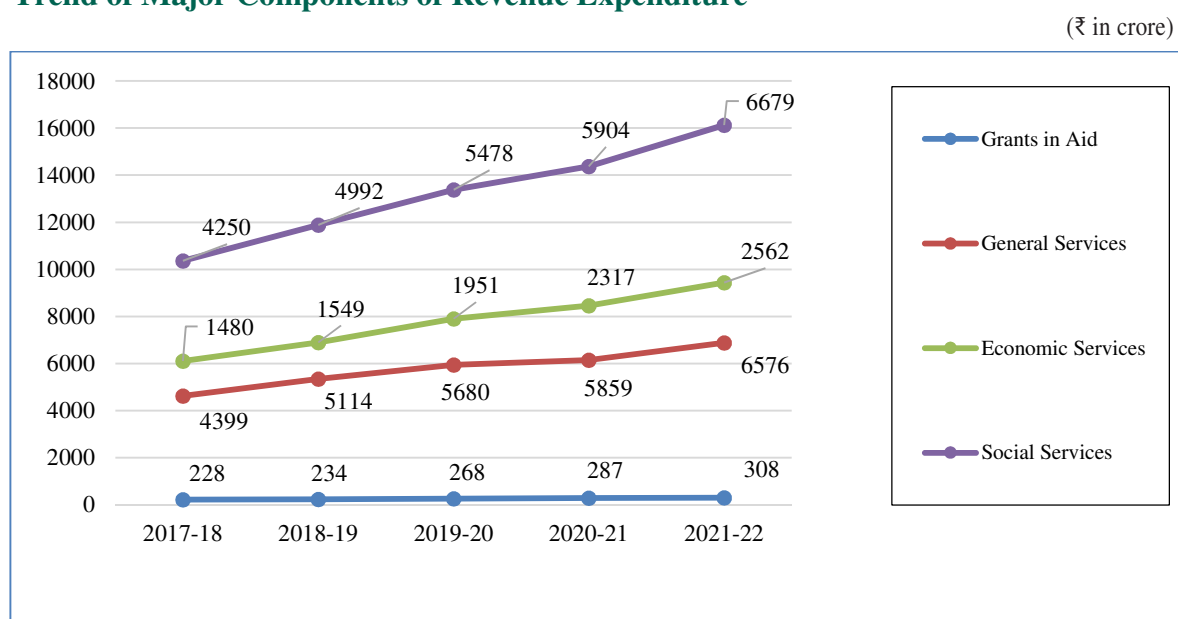


Maximum amount of ₹6,679 crore and least amount of ₹76 crore were incurred on the Social Services and Fiscal Services respectively by the State Government during the year 2021-22.

3.2.2 Major components of Revenue Expenditure between 2017-18 and 2021-22

Components	2017-18	2018-19	2019-20	2020-21	2021-22
General Services	4,399	5,114	5,680	5,859	6,576
Social Services	4,250	4,992	5,478	5,904	6,679
Economic Services	1,480	1,549	1,951	2,317	2,562
Grants-in-aid and contribution	228	234	268	287	308

Trend of Major Components of Revenue Expenditure



During the last five years from 2017-18 to 2021-22 it was experienced that Revenue Expenditure have an increasing trend in all the sectors which was indicator towards the growth of economy of the state.

3.3 Committed Expenditure

In terms of the FRBM Act, there is a Revenue Surplus of ₹1,489 crore during the year. Around 63 per cent of the revenue expenditure of ₹16,125 crore and 59 per cent of the total expenditure of ₹17,548 crore during 2021-22 was incurred on committed expenses viz. on Salaries and Wages (₹5,472 crore), Pensions (₹2,517 crore), Interest payment (₹ 1,398 crore), and subsidies (₹132 crore).

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

(₹ in crore)

Component	2017-18	2018-19	2019-20	2020-21	2021-22
Total revenue expenditure	10,357	11,889	13,377	14,367	16,125
Committed revenue expenditure #	7,470	8,589	9,216	9,040	9,519
Percentage of committed revenue expenditure to total revenue expenditure	74	72	69	63	59
Uncommitted revenue expenditure	2,887	3,300	4,161	5,327	6,606

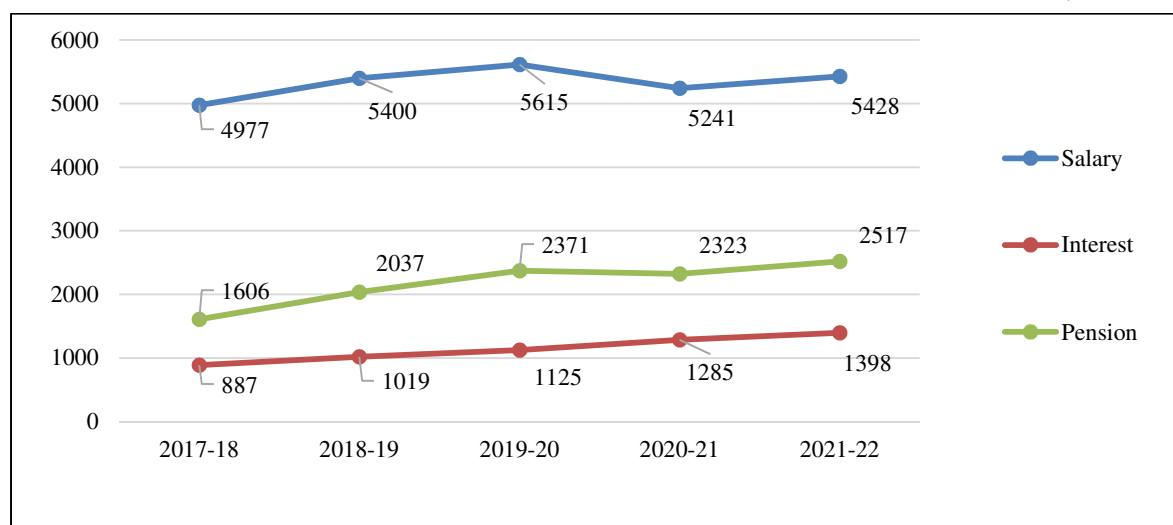
Committed revenue expenditure includes expenditure on Salaries & Wages, Interest Payments, Pensions and Subsidies.

It may be seen that the uncommitted revenue expenditure available for implementation of various schemes has increased by 129% from ₹2,887 crore to ₹6,606 crore during the year 2017-18 to 2021-22. The total revenue expenditure increased by 62 per cent from ₹10,357 crore in 2017-18 to ₹ 16,125 crore in 2021-22 and committed revenue expenditure increased by 27 per cent from ₹7,470 in 2017-18 to ₹9,519 crore in 2021-22.

Expenditure on salaries, pensions and interest payments showed increase in 2021-22 over the previous year.

Trend of Committed Expenditure

(₹ in crore)



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

(₹ in crore)

Component	2017-18	2018-19	2019-20	2020-21	2021-22
Committed Expenditure	7,470	8,456	9,111	9,040	9,343
Revenue Expenditure	10,357	11,889	13,377	14,368	16,125
Revenue Receipts	10,068	12,031	11,002	13,292	17,614
Percentage of committed expenditure to Revenue Receipts	76	70	83	68	53
Percentage of committed expenditure to Revenue Expenditure	74	71	68	63	58

The committed expenditure increased by 25 per cent from 2017-18 to 2021-22 while revenue expenditure registered the growth of 56 per cent during the same period, leaving the Government with higher flexibility in development spending.

3.4 Capital Expenditure

Capital expenditure is essential if the growth process is to be sustained. Capital Expenditure during 2021-22 amounting for ₹1,369 crore were less than Budget Estimates by ₹1,282 crore. The growth in capital expenditure increased from 32 per cent to 52 per cent as compared to Budget Estimate during the year 2017-18 to 2021-22. This can be seen from the table below:

(₹ in crore)

Sl. No.	Components	2017-18	2018-19	2019-20	2020-21	2021-22
1	Budget (B.E.)	4,206	3,278	3,469	2,639	2,651
2	Actual Expenditure #	1,777	1,481	883	832	1,369
3	Percentage of Actual Exp. to B.E.	42	45	25	32	48
4	Yearly growth in Capital Expenditure	(-)46%	(-)17%	(-)40%	(-)6%	65%
5	GSDP	39,670	50,545	55,358	59,753	64,778
6	Yearly growth in GSDP	8%	27%	10%	8%	8%

Does not include expenditure on Loans and Advances.

3.4.1 Sectoral distribution of Capital Expenditure

During 2021-22, the Government spent ₹843 crore on Major Work. The Government also invested ₹53 crore in various Corporation/Companies/Societies *etc.*

3.4.2 Sectoral distribution of Capital Expenditure

(₹ in crore)

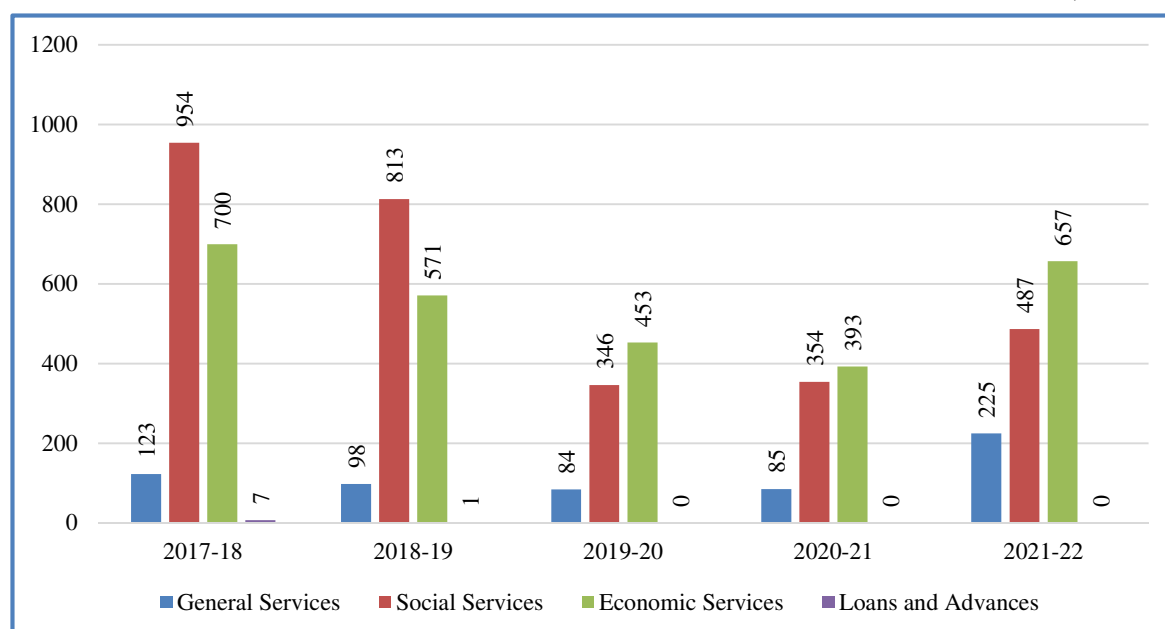
Sector	2017-18	2018-19	2019-20	2020-21	2021-22
General Services	123 (7)	98 (7)	84 (10)	85 (10)	225 (16)
Social Services	954 (54)	813 (55)	346 (39)	354 (43)	487 (36)
Economic Services	700 (39)	571 (34)	453 (51)	393 (47)	657 (48)
Loans and Advances	7 (0)*	1 (0)*	0 (0)*	0 (0)*	0 (0)*
Total	1,784	1,482	883	832	1,369

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

* The figure is negligible thus shown as 0.

Trend of Sectoral Distribution of Capital Expenditure

(₹ in crore)



Capital Expenditure on Social Services has been reduced from ₹954 crore to ₹487 crore during the year from 2017-18 to 2021-2022.

3.4.3 Sectoral distribution of Capital and Revenue Expenditure

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

(₹ in crore)

Sl.No.	Sector		2017-18	2018-19	2019-20	2020-21	2021-22
(A)	General Services	Capital	123	98	84	85	225
		Revenue	4,399	5,114	5,680	5,869	6,576
(B)	Social Services	Capital	954	813	346	354	487
		Revenue	4,250	4,992	5,478	5,905	6,679
(C)	Economic Service	Capital	700	571	453	393	657
		Revenue	1,480	1,549	1,951	2,317	2,562
(D)	Grants-in-aid and Contribution	Capital	18	...	...	...	...
		Revenue	1,474	1,740	2,351	2,852	3,896

Capital Expenditure on Social Services has been reduced from ₹954 crore to ₹487 crore during the year from 2017-18 to 2021-2022 whereas Revenue Expenditure on Social Services has also been experienced an increasing trend from ₹4,250 crore to ₹6,679 crore from the year 2017-18 to 2021-2022.

Chapter IV

Appropriation Accounts

4.1 Summary of Appropriation Accounts for 2021-22

(₹ in crore)

Sl. No.	Nature of Expenditure	Original Grant	Supplementary grant	Surrender (by way of Re-appropriation)	Total Budget	Actual expenditure (Net)	Savings(-) Excess(+)
1.	Revenue	18,819	1,895	Nil	20,714	14,487	(-) 6,227
	Voted	1,409	311	Nil	1,720	1,702	(-) 18
2.	Capital	1,983	1,146	Nil	3,129	1,498	(-) 1,631
	Voted	Nil	Nil	Nil	Nil	Nil	Nil
3.	Public Debt	687	1	Nil	688	657	(-) 31
4.	Loans and Advances	1	Nil	Nil	1	1	...
	Total	20,803	3,041	Nil	23,844	15,986	(-)7,858
	Voted	2,096	312	Nil	2,408	2,359	(-) 49

4.2 Trend of Savings/Excess

(₹ in crore)

Year	Savings (-) Excess (+)				
	Revenue	Capital	Public Debt	Loan & Advances	Total
2017-18	(-) 2,200	(-) 2,186	(-) 465	(-) 7	(-) 4,858
2018-19	(-) 2,118	(-) 1,879	(-) 25	(-) 5	(-) 4,027
2019-20	(-) 2,942	(-) 2,104	(-) 2	(-) 2	(-) 5,046
2020-21	(-) 4,167	(-) 1,322	(-) 3	(-) 1	(-) 5,093
2021-22	(-) 6,245	(-) 1,631	(-) 31	...	(-) 7,907

4.3 Significant savings

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

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

(Per cent of saving to total allocation)

Grant No.	Nomenclature	2017-18	2018-19	2019-20	2020-21	2021-22
5	Law Department	28	43	36	27	38
6	Revenue Department	28	52	32	36	35
13	Public Works (R&B) Department	29	21	39	27	35
15	Public Works (WR) Department	45	42	49	10	47
19	Tribal Welfare Department	49	41	13	21	16
20	Welfare of Scheduled Castes Department	50	82	64	41	50
27	Agriculture Department	29	24	40	33	42
34	Planning and Co-operation Department	97	24	42	80	44

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

During 2021-22 Supplementary grants totaling ₹3,352.44 crore (18.27 per cent of total expenditure) proved to be unnecessary in some cases. A few instances where there were savings at the end of the year even against original allocation are given below:

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
6	Revenue Department	Revenue Voted	321	140	307
10	Home (Police) Department	Revenue Voted	1,813	19	1,508
14	Power Department	Revenue Voted	137	39	79
35	Urban Development Department	Revenue Voted	1,374	420	953
41	Education (Social) Department	Revenue Voted Capital Voted	976 8	9 28	775 7
62	Education (Elementary) Department	Revenue Voted	999	15	738
64	Health (AGMC & GBP)	Revenue Voted	171	9	123

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

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Re-Appropriation	Actual Expenditure
13	3054-Roads and Bridges 04-District and Other Roads 799-Suspense 68-Road and Bridges	Revenue Voted	...	...	15.00	1.66
	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 337-Road Works 76-Pradhan Mantri Gram Sadak Yojana	Capital Voted	...	...	9.91	9.91
	05-Roads 337-Road Works 25-Public Works	Capital Voted	...	...	2.58	0.47
	796-Tribal Area Sub-plan 25-Public Works	Capital Voted	...	...	1.54	0.16
	4059-Capital Outlay on Public Works 60-Other Buildings 051-Construction 05-Establishment	Capital Charges	...	...	0.66	0.48

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supple- mentary	Re- Appropriation	Actual Expenditure
24	5054-Capital outlay on Roads and Bridges 04-District and Other Roads 337-Road Works 68-Roads and Bridges	Capital Voted	...	...	0.37	0.37
27	4552-Capital Outlay on North Eastern Areas 789- Special Component Plan for Scheduled Castes 91-Central Assistance for State Plan (CASP)	Capital Voted	...	...	0.49	0.11
	796-Tribal Area Sub-plan 91-Central Assistance for State Plan (CASP)	Capital Voted	...	...	0.89	0.11
40	4202-Capital Outlay on Education, Sports, Art and Culture 01-General Education 796-Tribal Area Sub-plan 52-Housing	Capital Voted	...	...	11.78	11.78
43	4059-Capital Outlay on Public Works 80-General 051-Construction 25-Public Works	Capital Voted	...	...	135.00	135.00
52	4210-Capital Outlay on Medical and Public Health 02-Rural Health services 796-Tribal Area Sub-Plan 54-National Bank For Agriculture and Rural Development (NABARD)	Capital Voted	...	...	6.25	3.35

Chapter V

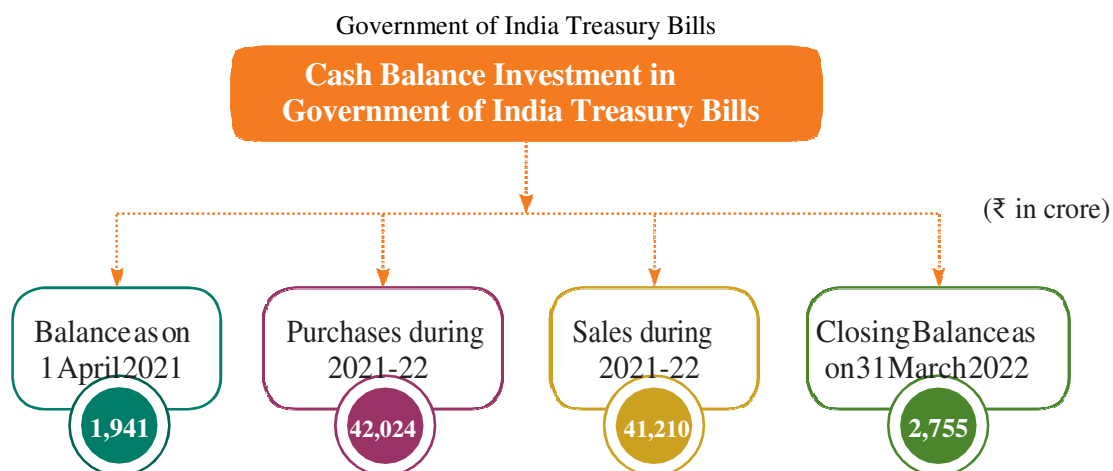
Assets and Liabilities

5.1 Assets

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

Total investment as share capital in non-financial Public Sector Undertakings (PSUs) stood at ₹1,797 crore at the end of the year of 2021-22. However, dividends received during the year were ₹1.62 crore (i.e. 0.09 *per cent*) on total investment (₹1,797 crore). At the end of the year 2021-22, investments increased by ₹53 crore.

Cash Balance with RBI which stood at ₹(-) 47.09 crore on 1 April 2021 decreased by ₹107.14 crore and stood at ₹ (-) 60.05 crore at the end of March 2021. In addition, Government had maintained minimum balance of ₹0.29 crore throughout the year with the Reserve Bank of India. The position of investment during the year 2021-22 is depicted in the table given below:



5.2 Debt and Liabilities

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

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

Year	Public Debt (₹ in crore)	Per cent of GSDP	Public Account* (₹ in crore)	Per cent of GSDP	Total Liabilities (₹ in crore)	Per cent of GSDP#
2017-18	7,636	19	5,267	13	12,903	33
2018-19	8,844	19	5,936	13	14,780	33
2019-20	11,212	20	6,634	12	17,846	32
2020-21	13,319	22	7,764	13	21,083	35
2021-22	13,710	21	8,023	12	21,732	34

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

(*) Excludes suspense and remittance balances.

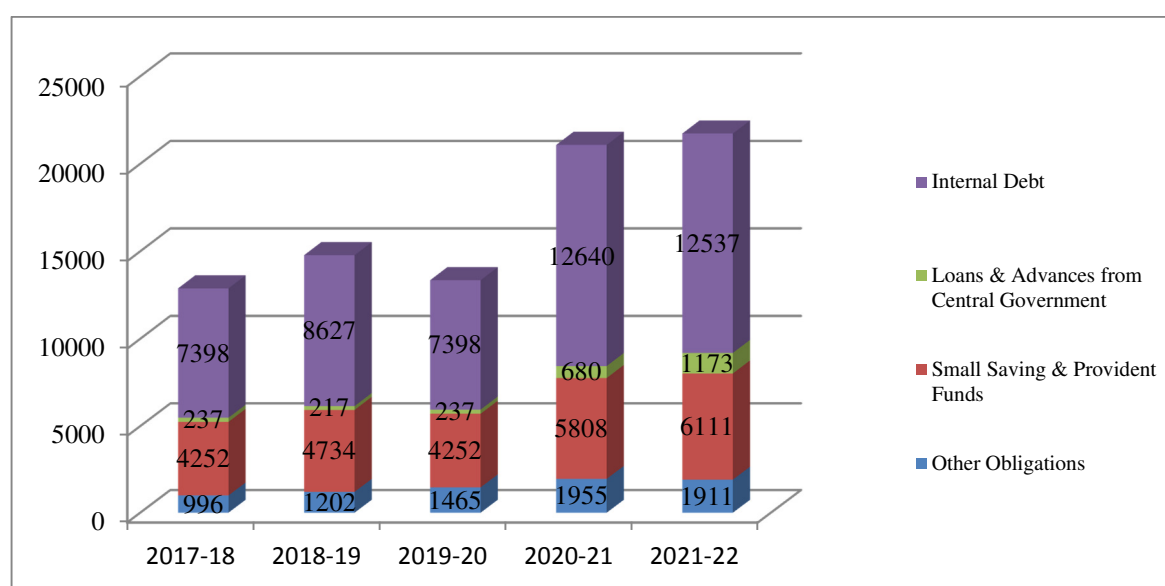
(**) Differs by ₹529 crore as gross amount was taken earlier into the account instead of net amount in respect of Reserve Fund not bearing interest.

(#) GSDP figure of 2021-22 is ₹64,778 crore as communicated by the Directorate of Economic and Statistical, Government of Tripura.

Public Debt and other liabilities showed a net increase of ₹649 crore (3 per cent) in 2021-22 over the previous year.

Trend in Government Liabilities

(₹ in crore)



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

5.3 Guarantees

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

(₹in crore)

At the end of the year	Maximum Amount Guaranteed during the year (Principal only)	Amount of outstanding Guarantee at the end of the year	
		Principal	Interest
2017-18	64	328*	#
2018-19	602	524*	#
2019-20	806	735*	#
2020-21	983	771*	#
2021-22	1,301	634*	#

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

* Inclusive of Principal and Interest.

Information is awaited from the Finance Department, Government of Tripura.

Chapter VI Other Items

6.1 Adverse Balances under Internal Debt

Borrowings of State Governments are governed by Article 293 of the Constitution of India. In addition to directly raising loans, the State Government also guarantees loans raised by government companies and corporations from the market and financial institutions for implementation of various schemes and programmes which are projected outside the State Budget. These loans are treated as receipts of the concerned Administrative Departments and do not appear in the books of the Government. However, the loan repayments appear in Government account, resulting in irreconcilable adverse balances and understatement of liabilities in Government accounts. As on 31 March 2022, no adverse balances are appearing in favour of Tripura State.

6.2 Loans and Advances given by the State Government

Total Loans and Advances made by the State Government at the end of 2021-22 was ₹251.38 crore. Out of this, loans and advances to government corporation/companies, non-government institutions and local bodies amounting to ₹54 crore during the year. Recovery of principal aggregating to ₹251.38 crore was in arrears at the end of 31 March 2022. The information relating to recovery of Principal and interest in arrear was not made available by the State Government. During 2021-22 only ₹0.87 crore was received towards repayment of loans and advances, out of which ₹0.52 crore relates to repayment of loans to government servants. Effective steps to recover the outstanding loans would help the Government to improve its fiscal position. The State Government has adopted the IGAS-3 to maintain the accounts of Loans and Advances.

6.3 Financial assistances to local bodies and others

Grants-in-aid given to local bodies, autonomous bodies etc. increased from ₹1,474 crore in 2017-18 to ₹4,391 crore in 2021-22. Grants to Zilla Parishads and Panchayat Raj Institutions, Municipal Corporations and Municipalities (₹640 crore) represent 15 *per cent* of total grants given during the year. The State Government has adopted the IGAS-2 to maintain the accounts of Loans and Advances.

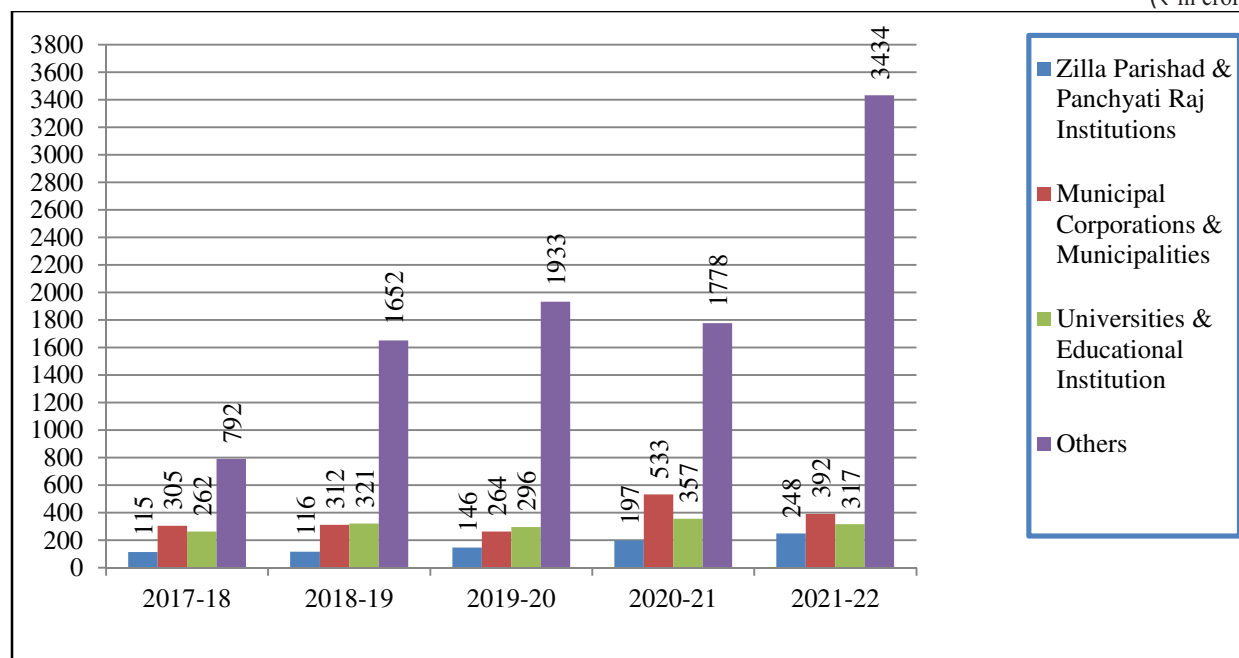
Details of Grants-in-aid Given for the past 5 years are as under:

(₹ in crore)

Sl. No.	Name of Institutions	2017-18	2018-19	2019-20	2020-21	2021-22
1	Zilla Parishads & Panchayati Raj Institutions	115	116	146	197	248
2	Municipal Corporations & Municipalities	305	312	264	533	392
3	Universities & Educational Institution	262	321	296	357	317
4	Others	792	1,652	1,933	1,778	3,434
	Total	1,474	2,401	2,639	2,865	4,391

Grants-in-aid Given

(₹ in crore)



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

(₹ in crore)

Sl. No	Name of Institutions	2017-18	2018-19	2019-20	2020-21	2021-22
1	Zilla Parishads	Nil	Nil	Nil	Nil	Nil
2	Municipalities	Nil	Nil	Nil	Nil	Nil
3	Statutory Corporations	Nil	Nil	Nil	Nil	Nil
4	Autonomous Bodies	2	Nil	Nil	Nil	Nil
5	Others (Grants-in-aid Schools)	768	662	287	14	495
	Total	770	662	286	14	495

6.4 Cash Balance and Investment of Cash Balance

(₹ in crore)

Component	As on 1 April 2021	As on 31 March 2022	Net increase(+)/ decrease (-)
Cash Balances	47.09	58.92	(-)11.83
Investment from cash balance (GOI Treasury Bills)	1,940	2,755.52	814.74
Investment from earmarked fund balances			
(a) Sinking Fund	388.13	684.43	296.30
(b) Guarantee Redemption Fund	9.34	14.92	5.58
Interest realized on cash balance investment during the year	17.04	18.48	1.44

State Government had a positive closing cash balance as on 31 March 2022. Interest receipts on the investment of cash balance has increased by 8.45 *per cent* from ₹17.04 crore in 2020-21 to ₹18.48 crore in 2021-22.

6.5 Reconciliation of Accounts

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

6.6 Submission of Accounts by Accounts Rendering Units

The Finance Accounts 2021-22 present the transactions of the Government of Tripura for the period 1 April, 2021 to 31 March, 2022. The accounts of receipts and expenditure of the Government of Tripura have been compiled based on the initial accounts rendered by 9 District Treasuries, 1 e-Treasury, 53 Public Works Divisions, 39 Forest Divisions and Advices of the Reserve Bank of India. Rendition of monthly accounts by the Accounts Rendering Units of the State Government was not satisfactory, however, no accounts remained excluded at the end of the Financial Year.

6.7 Unadjusted Abstract Contingent Bills

Financial rules (Rule 290 of Central Treasury Rules) envisage that no moneys should be drawn from government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills. In terms of Rule 31(12) of Delegation of Financial Power Rules, 2019 of Govt. of Tripura, DDOs are required to present Detailed

Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure within 02 month/s from the date of completion of the purpose for which the advance was drawn.

Out of 1,019 unadjusted AC bills involving ₹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 amounting to ₹9.43 crore were drawn of which 51 AC bills amounting to ₹1.38 crore (14.63 *per cent*) were drawn in March 2022. DCC Bills in respect of a total of 383 AC bills amounting to ₹32.38 crore as on 31 March 2022 involving 17 Departments were not received.

Details of unadjusted AC bills as on 31 March 2022 pending submission of DCC bills are given below:

Year	No. of Unadjusted AC Bills	Amount (₹ in crore)
Upto 2020-21	309	23.40
2021-22	74	8.98
Total	383	32.38

6.8 Status of Suspense and Remittances Balances

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads, was ₹512.38 crores (Net Debit) under Major Heads 8658, 8782, 8786 and 8793 as on 31 March 2022 (₹506.98 crore as on 31 March 2021). Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

6.9 Status of Outstanding Utilization Certificates

In terms of Rules 238 (1) of the General Financial Rules 2017, Utilization Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months from the date of receipt of grant or before applying for a further grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

During the year 2021-22, ₹615.26 crore pertaining to 727 number of outstanding UCs for the period upto 2021-22 was cleared. The position of outstanding UCs as on 31 March 2022 is given below:

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Upto 2020-21	194	79.08
2021-22	241	184.15
Total	435	263.23

6.10 National Pension System

During the year 2021-22, total contribution to the NPS which is a Defined Contribution Pension Scheme was ₹19.56 crore (Employees' contribution ₹9.49 crore and Government contribution ₹10.07 crore – ₹19.71 crore through MH 2071 and ₹0.36 crore through challans directly transferred under MH 8342-117 contribution pertaining to the employees on deputation to PSUs/Autonomous Bodies/Municipal Corporation, etc.). The detailed information on Government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹19.56 crore (Govt. Contribution ₹9.71 crore, Employees Contribution ₹9.13 crore along with ₹0.71 crore deposited through challans) to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme. As on 01 April 2021, there was a balance amount of ₹0.58 crore that was yet to be transferred to NSDL. The relevant figures are available in Statement 21 of the Finance Accounts.

6.11 Unspent amount lying in the Bank Accounts of DDOs

Drawing and Disbursing officers (DDOs) are required to withdraw money from the Government Account/Consolidated Fund for making payment on behalf of the Government. During the year 2021-22, the State Government transferred/deposited ₹362.16 crore into bank accounts of 831 Drawing and Disbursing Officers for disbursement, despite Government's earlier order (issued in December 2016 and in February 2017) for closure of Current Deposit (CD)/Savings Bank (SB) Accounts of the DDOs of all Departments by 31 March 2017 and instruction to all DDOs to deposit the unspent balance lying in their CD/SB accounts into the Government account. Information received from 778 DDOs (out of 1399) revealed that ₹834.18 crore was lying in the Savings/Current Bank Account of DDOs as on 31 March 2022. These funds were meant to incur expenditure on different heads inter alia, office expenses, committed liabilities, Central/State Scheme. Even though these amounts have already been accounted for as expenditure from the Consolidated Fund of the State, they are lying idle outside the Government Accounts. Thus the expenditure shown in the Finance Accounts cannot be vouched as correct to that extent.

6.12 Investments

The State Government invests in the equity and shares of Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Institutions. During 2021-22 the Government has invested ₹53 crore in 46 entities. Dividend amounting to ₹1.23 crore from North East Transmission Company Ltd. and ₹0.39 crore from ONGC Tripura Power Company Ltd. was received by the State Government during the year 2021-22.

6.13 Status of Reserve Funds

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

6.13.1 Consolidated Sinking Fund

The Government of Tripura set up the Consolidated Sinking Fund for amortization of loans in 1999-2000. According to the guidelines of the Fund, States may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (public debt + public account) as at the end of the previous year to the Consolidated Sinking Fund. In the year 2021-22 Government contributed ₹266.47 crore as against ₹105.42 crore as it was required to contribute to the fund during the year. During the year 2018-19 and 2019-20, no contribution were made to the CSF by the State Government. Even there was a short contribution of ₹44.23 crore during the year 2020-21. However the State Government contributed ₹161.05 crore more during the year 2021-22. The total accumulation of the Fund was ₹684.43 crore as on 31 March 2022 (₹388.13 crore was as on 31 March 2021).

6.13.2 Guarantee Redemption Fund

The State Government constituted the Guarantee Redemption Fund to be administered by RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2017-18, stipulates that the State Government shall initially contribute a minimum of 1 *per cent* and thereafter at the rate of 0.5 *per cent* of outstanding guarantees at the end of the previous year to achieve a minimum level of 3 *per cent* in next five years. The Fund shall be gradually increased to a desirable level of five *per cent*. During the year 2021-22, Government contributed ₹3.86 crore to the Fund as required for the year. An amount of ₹0.58 crore accrued as interest on the Guarantee Redemption Fund during 2021-22 which was also credited to the Fund. The total accumulation of the Fund was ₹16.84 crore as on 31 March 2022 (₹12.40 crore as on 31 March 2021) out of which ₹14.92 crore was invested by RBI. Transactions in the Fund are depicted in Statements 21 and 22 of the Finance Accounts.

6.13.3 State Disaster Response Fund

In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head- '8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 90:10. During the year 2021-22, the State Government received ₹54.40 crore as Central Government's share. The State Government's share during the year was ₹9.82 crore (i.e. ₹3.78 crore of 2020-21 and ₹6.04 crore for 2021-22). The State Government transferred ₹64.22 crore (Central share ₹54.40 crore, State share ₹9.82 crore) to the Fund under Major Head 8121- 122 SDRF. The State Government neither invested any amount from the fund nor paid any interest on the un-invested balance as required under the guidelines of the Fund. The balance lying in the Fund at the end of 31 March 2021 was ₹110.81 crore. During the year 2021-22, the State Government did not receive any amount from the Central Government towards NDRF.

6.13.4 State Compensatory Afforestation Fund (SCAF)

In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation. During the year 2021-22, the State Government did not receive any amount from the user agencies. The State Government remitted ₹0.01 crore pertaining to the year 2020-21 to the National fund during the year 2021-22. The Government also received ₹48.00 crore from National Compensatory Afforestation Deposit and an amount of ₹15.49 crore being interest was credited by the State Government to the Fund. After incurring an expenditure of ₹23.32 crore from the Fund, the total balance in the State Compensatory Afforestation Fund as on 31 March 2022 was ₹ 415.31 crore.

6.13.5 Building and other Construction Workers Welfare Cess

The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers. Accordingly, the Government of Tripura has framed Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2001 under the Act and has

constituted Tripura Building & Other Construction Workers Welfare Board which started functioning from 01 April 2007. The proceeds of labour cess are collected and accounts are maintained by the Board outside the Government Accounts and the funds are kept in the bank account of the board. During the year, as per information received from the State Government, the Government collected ₹38.07 crore (2020-21 collection was ₹19.17) as Labour Cess and spent ₹9.36 crore through the Building and Other Construction Workers Welfare Board. The unspent balances are with the Labour Welfare Board (either as fixed deposits or / and in Savings/Current Deposit accounts).

6.14 Personal Deposit Accounts

Personal Ledger accounts enable designated Drawing and Disbursing Officers to incur expenditure for specific purposes pertaining to a scheme. During the year 2021-22, an amount of ₹22.90 crore was transferred to the PL Accounts from Consolidated Fund of the State. This includes ₹12.72 crore transferred in March 2022. However, no amount was transferred on the last working day of March 2022. On 31 March 2022, there were 260 PL accounts of which in 106 PL accounts no transactions were done during 2021-22. During the year 2018-19, the State Government had taken a policy decision to transfer funds from Bank Accounts of DDOs to PL Accounts with the concurrence of the Accountant General (A&E), where Bank balance of a particular DDO exceeds ₹2.00 crore except funds of Central Schemes, where it is mandatorily required to be kept in separate Bank account as per Scheme guidelines. 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. Details of PL accounts as on 31 March 2022 are given below:

Opening Balance as on 01 April 2021		Addition during the year 2021-22		Withdrawal during the year 2021-22		Closing Balance as on 31 st March 2022	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	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.

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