

सत्यमेव जयते

Finance Accounts 2019-20



लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

(Volume-I)

Government of Tripura

Finance Accounts

for the year 2019-20

(Volume-I)

Government of Tripura

iii
GOVERNMENT OF TRIPURA
FINANCE ACCOUNTS
2019-20

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Certificate of the Comptroller and Auditor General of India

This Compilation containing the Finance Accounts of the Government of Tripura for the year ending 31 March 2020 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the state of Finances and Volume-II depicts the Accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged appropriations are presented in a separate compilation.

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

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

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

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory Notes to Accounts give a true and fair view of the financial position, and the receipts and disbursements of the Government of Tripura for the year 2019-20.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Tripura being presented separately for the year ended 31 March 2020.

Emphasis of Matter

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

1. Eighteen Government Departments had drawn ₹16.99 crore from Government account in the financial year 2019-20 against 984 Abstract Contingent (AC) bills but 12 departments did not submit 540 Detailed Countersigned Contingent (DCC) bills amounting to ₹8.28 crore before closing of the accounts for the financial year 2019-20. Therefore, there is no assurance that the expenditure of ₹8.28 crore has actually been incurred during the financial year for the purpose for which it was sanctioned/ authorised by the legislature. As on 31 March 2020 total 2191 DCC bills amounting to ₹69.90 crore were pending for submission from 24 Departments. Advances drawn and not accounted for increases the possibility of wastage/ misappropriation/ malfeasance *etc.*

2. Thirty-seven Government Departments did not submit 319 numbers of Utilisation Certificates involving ₹114.14 crore which were due to be submitted during the year 2019-20 and therefore, there is no assurance that the expenditure of ₹114.14 crore has actually been incurred for the purpose for which it was authorised. Furthermore, 311 UCs worth ₹109.84 crore due for submission upto 2018-19 remained outstanding as on 31 March 2020. Thus, a total of 630 UCs worth ₹ 223.98 crore were due for submission as of March 2020. Huge pendency in submission of UCs is fraught with the risk of fraud and misappropriation of funds.

3. During the year 2019-20, the State Government transferred/deposited ₹950.65 crore into bank accounts of 722 Drawing and Disbursing Officers for disbursement, despite Government's earlier order (issued in December 2016 and in February 2017) for closure of Current Deposit (CD)/Savings Bank (SB) Accounts of all DDOs of all Departments by 31 March 2017 and instruction to all DDOs to deposit the unspent balance lying in their CD/SB accounts into the Government account. It was seen that 353 DDOs out of total 1399 DDOs had a total unspent closing balance of ₹449.60 crore lying in their CD/SB accounts (as of 31 March 2020).

Date: 08 February 2021
Place: New Delhi


(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Guide to the Finance Accounts

A. Broad overview of the structure of Government accounts

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

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

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

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

Part II: The Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law and, is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Tripura for 2019-20 is ₹ 10.00 crore.

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

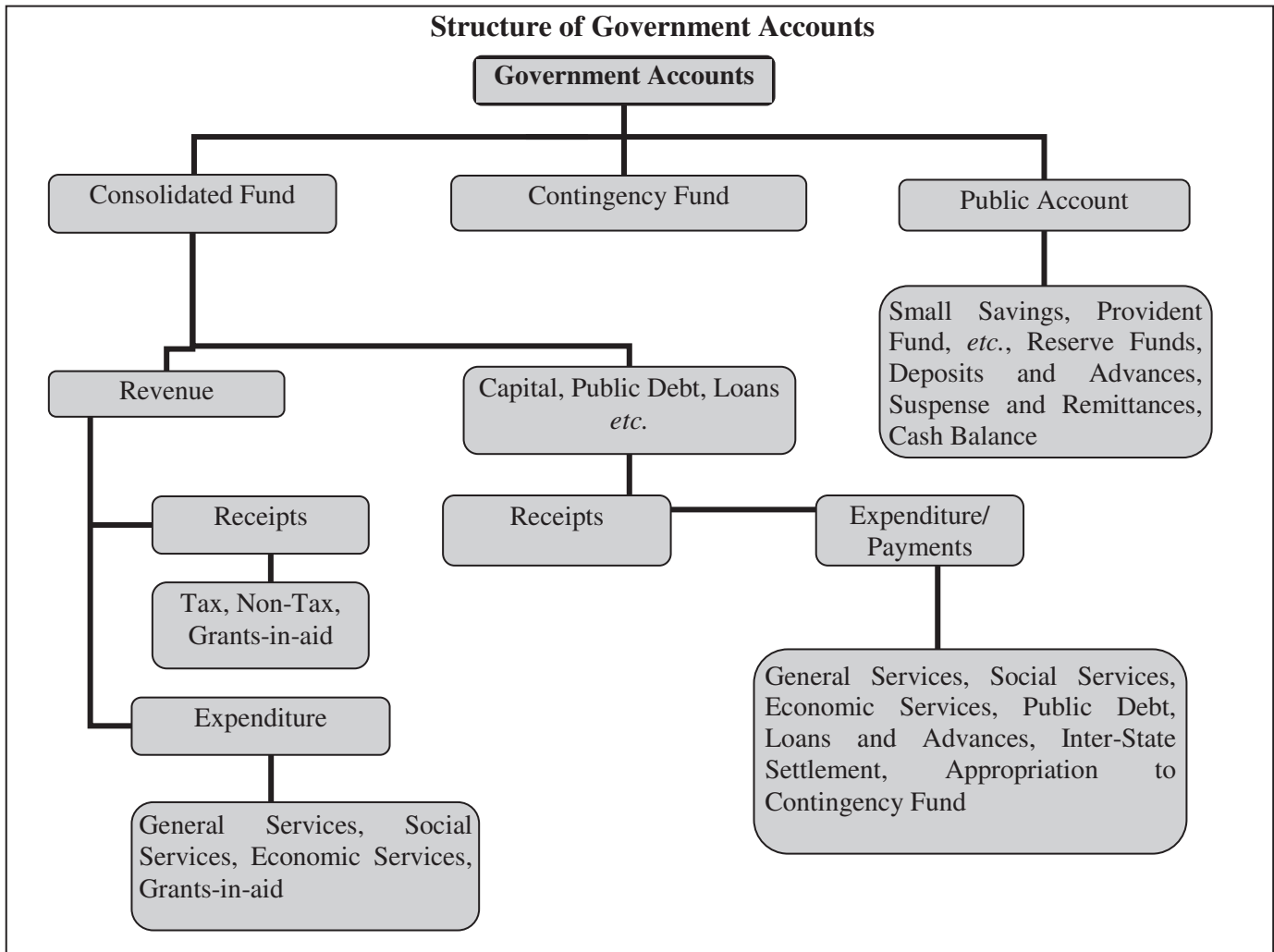
3. Government Accounts are presented under a six tier classification, *viz.*, Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two digits), and Object Heads (two digits). Major Heads represent functions of Government, Sub- Major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

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2020)

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

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

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



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part I of Volume II

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

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

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

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

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

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

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

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

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

Part II of Volume II

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

C. Ready Reckoner

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

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

D. Periodical adjustments and Book adjustments:

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

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

Examples of periodical adjustments and book adjustments are given below:

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

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

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

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

E. Rounding:

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

STATEMENT 1 : STATEMENT OF FINANCIAL POSITION

(₹ in crore)

<i>Assets</i> ¹	<i>Reference (Sl. No)</i>		As at 31 March 2020	As at 31 March 2019
	Notes to Accounts	Statement / Appendix		
Cash				
(i) Cash in Treasuries and Local Remittances	...	Statement - 21, Annexure to Statement - 2	(-) 1.13	(-) 1.13
(ii) Departmental Balances	...	Statement - 21	28.97	32.02
(iii) Permanent Imprest	...	Statement - 21	0.04	0.03
(iv) Cash Balance Investment	...	Statement - 21	3,53.36	6,52.34
(v) Deposits with Reserve Bank of India (If credit balance include here with minus sign)	Sl. No. 2 (vi)	Annexure to Statement - 2 , Statement - 21	3,40.98	(-)14.02
(vi) Investments from earmarked funds ²		Statement - 21, 22	3,23.95	2,99.28
Capital Expenditure				
(i) Investments in shares of Companies, Corporations etc.	...	Statement - 8,19	16,78.64	16,09.31 ^{&}
(ii) Other Capital Expenditure	...	Statement - 16	2,70,65.79	2,62,51.90 [§]
Contingency Fund (un-recouped)	...	...	...	...
Loans and Advances	Sl. No. 3 (xi)	Statement - 7,18	1,96.53	1,93.51
Advances with departmental officers	...	Statement - 21	0.87	2.04
Suspense and Miscellaneous Balances ³	Sl. No. 3 (vii)	Statement - 21	1,11.82	4,78.59
Remittance Balances	...	Statement - 21	3,60.80	2,40.91
Cumulative excess of expenditure over receipts ⁴	...	...		...
Total			3,04,60.62	2,97,44.78

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

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

³In this statement, the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', which is included separately above, though the latter forms part of this sector elsewhere in these Accounts.

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

[&] Increased by ₹46.74 crore due to incorporation of old investment figure in OTPC and NETC Ltd. by the State Government during the year 2019-20, which was earlier included under 'Other Capital Expenditure' (for details see Statement 19).

[§] Decreased by ₹46.74 core due to transfer of investment figure to 'Investments in shares of Companies, Corporations, etc'.

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

(₹ in crore)

<i>Liabilities</i>	<i>Reference (Sl. No)</i>		<i>As at 31 March 2020</i>	<i>As at 31 March 2019</i>
	Notes to Accounts	Statement / Appendix		
Borrowings (Public Debt)				
(i) Internal Debt	...	Statement - 6,17	1,10,27.69	86,26.78
(ii) Loans and Advances from Central Government				
Non-Plan Loans	...	Statement - 6,17	2.86	3.37
Loans for State Plan Schemes	...	Statement - 6,17	1,50.24	1,80.20 ^a
Loans for Central Plan Schemes	...	Statement - 6,17	...	...
Loans for Centrally Sponsored Plan Schemes	...	Statement - 6,17	14.36	14.91
Other loans	...	Statement - 6,17	17.05	18.24
Contingency Fund (corpus)	...	Statement - 21	10.00	10.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds etc.	...	Statement - 6,21	51,69.23	47,34.22
(ii) Deposits	...	Statement - 6,21	11,62.66	9,55.87
(iii) Reserve Funds	...	Statement - 21,22	6,25.57	5,44.91
Cumulative excess of receipts over expenditure	...	Statement - 12	1,22,80.96	1,46,56.28 ^b
Total			3,04,60.62	2,97,44.78

^a Decreased by ₹0.30 crore due to *pro forma* transfer to appropriate Minor Head 800-Other Receipts below Major Head 0075-Miscellaneous General Services being eventual adjustment of excess repayment of loan after 31 March 2010 by the Ministry of Finance, Govt. of India. For details please refer to para 3(xv) of Notes to Accounts at page 69 of Finance Accounts Vol-I.

^b Increased by ₹0.30 crore due to *pro forma* transfer. For details see para 3(xv) of Notes to Accounts at page 69 and footnote 'a' above.

STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2019-20	2018-19		2019-20	2018-19
Part - I Consolidated Fund					
Section - A: Revenue					
Revenue Receipts <i>(Ref. Statement 3 & 14)</i>	1,10,01.59	1,20,30.89	Revenue Expenditure <i>(Ref. Statement 4-A,4-B & 15)</i>	1,33,76.91	1,18,89.20
Tax revenue (raised by the State) <i>(Ref. Statement 3 & 14)</i>	21,01.79	17,65.91	Salaries ¹ <i>(Ref. Statement 4-B & Appendix-I)</i>	56,15.40	53,99.98
Non-tax revenue <i>(Ref. Statement 3 & 14)</i>	2,71.65	3,72.20	Subsidies <i>(Ref. Appendix-II)</i>	56.62	1,33.19
			Grants-in-aid ² <i>(Ref. Statement 4-B,10 & Appendix-III)</i>	20,83.15*	15,05.71
Interest receipts <i>(Ref. Statement 3 & 14)</i>	19.25	1,46.11	General Services <i>(Ref. Statement 4 & 15)</i>	37,57.98	32,74.01
Others <i>(Ref. Statement 3)</i>	2,52.40	2,26.09	Interest Payment and service of debt <i>(Ref. Statement 4-A,4-B & 15)</i>	11,24.98	10,18.95
Total <i>(Ref. Statement 3 & 14)</i>	2,71.65	3,72.20	Pension <i>(Ref. Statement 4-A,4-B & 15)</i>	23,70.59	20,36.49
Share of Union Taxes/Duties <i>(Ref. Statement 3 & 14)</i>	42,11.78	48,88.95	Others ³ <i>(Ref. Statement 4-B)</i>	2,62.41	2,18.57
			Total <i>(Ref. Statement 4-A & 15)</i>	37,57.98	32,74.01
			Social services <i>(Ref. Statement 4-A & 15)</i>	12,03.48	11,05.54
			Economic services <i>(Ref. Statement 4-A & 15)</i>	3,92.28	2,36.83
Grants from Central Government <i>(Ref. Statement 3 & 14)</i>	44,16.37	50,03.83	Compensation and assignment to Local Bodies and PRIs <i>(Ref. Statement 4-A & 15)</i>	2,68.00	2,33.94
Revenue Deficit	23,75.32	...	Revenue Surplus	...	1,41.69

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

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

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

* Grants-in-aid excludes ₹2,68.00 crore under Compensation and assignment to Local Bodies & PRIs which is shown separately. Further Grants for creation of Capital assets of ₹287.38 crore which was classified under Capital section against IGAS-2 also been excluded.

STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

(₹ in crore)

Receipts		Disbursements			
	2019-20	2018-19		2019-20	2018-19
Part - I Consolidated Fund					
Section - B : Capital					
Capital Receipts (Ref. Statement 3 & 14)	...	...	Capital Expenditure (Ref. Statement 4-A, 4-B & 16)	8,83.22[§]	14,80.87
			General Services (Ref. Statement 4-A & 16)	84.50	97.65
			Social Services (Ref. Statement 4-A & 16)	3,45.83	8,12.50
			Economic Services (Ref. Statement 4-A & 16)	4,52.89	5,70.72
Recoveries of Loans and Advances (Ref. Statement 3, 7 & 18)	0.73	0.60	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)	3.75	1.12
General Services (Ref. Statement 7 & 18)	...	...	General Services (Ref. Statement 4-A, 7 & 18)	...	...
Social Services (Ref. Statement 7 & 18)	0.01	0.01	Social Services (Ref. Statement 4-A, 7 & 18)	...	...
Economic Services (Ref. Statement 7 & 18)	0.49	0.31	Economic Services (Ref. Statement 4-A, 7 & 18)	1.52	0.62
Others (Ref. Statement 7 & 18)	0.23	0.28	Others (Ref. Statement 7 & 18)	2.23	0.50
Public debt receipts (Ref. Statement 3, 6 & 17)	32,57.77	17,07.57	Repayment of Public debt (Ref. Statement 4-A, 6 & 17)	8,89.07	4,98.05
Internal Debt & (Market loans, NSSF etc.) (Ref. Statement 3, 6 & 17)	32,57.71	16,94.53	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17)	8,56.80 ^{&}	4,66.21
Loans from GOI (Ref. Statement 3, 6 & 17)	0.06	13.04	Loans from GOI (Ref. Statement 4-A, 6 & 17)	32.27	31.84
Inter-State Settlement Account (Net)	...	...	Inter-State Settlement Account (Net)	...	...
Total Receipts Consolidated Fund (Ref. Statement 3)	1,42,60.09	1,37,39.06	Total Expenditure Consolidated Fund (Ref. Statement 4)	1,51,52.95	1,38,69.24
Deficit in Consolidated Fund	8,92.86	1,30.18	Surplus in Consolidated Fund	...	...

[§] Govt. of Tripura in contravention of the provisions contained in IGAS-2 made budgetary provision and spent ₹ 2,87.38 crore of Grants-in-aid under Capital section in 2019-20 (as Grants for creation of Capital assets).

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

STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

(₹ in crore)

Receipts		Disbursements			
	2019-20	2018-19		2019-20	2018-19
Part II Contingency Fund					
Contingency Fund (Ref. Statement 21)	...	...	Contingency Fund (Ref. Statement 21)	...	...
Part III Public Account⁴					
Small savings (Ref. Statement 21)	16,24.53	14,75.18	Small savings (Ref. Statement 21)	11,89.53	10,12.70
Reserves & Sinking Funds (Ref. Statement 21)	2,48.88	3,51.28	Reserves & Sinking Funds (Ref. Statement 21)	1,92.89	2,04.82
Deposits (Ref. Statement 21)	5,94.69	4,27.21	Deposits (Ref. Statement 21)	3,87.89	3,68.87
Advances (Ref. Statement 21)	18.52	16.38	Advances (Ref. Statement 21)	17.35	17.85
Suspense and Misc (Ref. Statement 21)	1,77,23.27	2,78,72.52	Suspense and Misc ⁵ (Ref. Statement 21)	1,70,54.47	2,81,94.23
Remittances (Ref. Statement 21)	10,90.63	12,63.26	Remittances (Ref. Statement 21)	12,10.52	14,84.28
Total Receipts Public Account (Ref. Statement 21)	2,13,00.52*	3,14,05.83	Total Disbursements Public Account (Ref. Statement 21)	2,00,52.65*	3,12,82.75
Deficit in Public Account	...	...	Surplus in Public Account	12,47.87	1,23.08
Opening Cash Balance	(-)15.15	(-)8.06	Closing Cash Balance	3,39.85	(-)15.15
Increase in cash balance	3,55.00	...	Decrease in cash balance	...	7.09

* Differs by ₹0.01 crore with statement 21 due to rounding off.

⁴ For details please refer to statement 21 in Volume II.

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

STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.
ANNEXURE A : CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	On 31 March 2020	On 31 March 2019
		(₹ in crore)
(a) General Cash Balances		
1 Cash in Treasuries	...	...
2 Deposit with Reserve Bank	3,40.98 [#]	(-) 14.02
3 Remittances in Transit - Local	(-)1.13	(-) 1.13
Total	3,39.85	(-) 15.15
4 Investment held in the "Cash Balance Investment Account"	3,53.36	6,52.34
Total (a)	6,93.21	6,37.19
(b) Other Cash Balances and Investments		
1 Cash with Departmental Officers (viz. Officers of Forest and Public Works Department)	28.97	32.02
2 Permanent Advances with Departmental Officers for contingent expenditure	0.04	0.03
3 Investment of earmarked Funds	3,23.95	2,99.28
Total - (b)	3,52.96	3,31.33
Total - (a) and (b)	10,46.17	9,68.52

[#] There was difference of ₹9.84 Crore (Dr.) between the figures reflected in accounts ₹3,40.98 Crore (Dr.) and that intimated by the Reserve Bank of India ₹3,31.14 Crore (Cr.) regarding 'Deposit with RBI' (March, 2020). The difference after further reconciliation/adjustment was ₹3.45 (Cr.) as on 30 June 2020.

STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

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

Explanatory Notes

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

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

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

¹ The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31 March 2020 but worked out by 10 April 2020 and not simply the daily balance on 31 March 2020.

STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS - Concl.

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

Explanatory Notes – Concl.

(c) The limit for ordinary ways and means advances to the State Government was ₹255.00 crore with effect from 01 February 2016. The Bank has also agreed to give Special Drawing Facility against the pledge of Government Securities. The operative limit of Special Drawing Facility (SDF) of the State Government of Tripura was ₹105.21 crore as on 31 March 2020. The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2019-20 is given below:-

(i) Number of days on which the minimum balance was maintained without taking any advance -	362
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance -	Nil
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advances (Special Drawing Facility) -	04
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken -	Nil
(v) Number of days on which overdrafts were taken –	Nil

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

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

During the year 2019-20, the State Government has availed ₹1,76.66 crore as Special Drawing Facility.

The entire balance ₹3,53.36 crore under Cash Balance Investment Account as on 31 March 2020 was invested in Government of India 14/91 days Treasury Bills.

To make up the deficiency in Cash Balance, Government of India Treasury Bills was rediscounted on 165 occasions during the year.

Interest realized on investment of Cash Balance during the year stood ₹17.43 crore.

STATEMENT 3 : STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

		<i>Actuals</i>	
		(₹ in crore)	
	Description	2019-20	2018-19
	Revenue Receipts		
A.	Tax Revenue		
A.1	Own Tax revenue		
	State Goods and Services Tax	10,26.63	9,77.44
	Land Revenue	12.98	5.29
	Stamps and Registration fees	61.67	51.32
	State Excise	2,31.70	2,14.35
	Taxes on Sales, Trade etc.	4,35.88	3,61.95
	Taxes on goods and passengers	...	...
	Taxes on Vehicles	97.14	83.50
	Others ^{&}	2,35.79	72.06
A.2	Share of net proceeds of Taxes		
	Central Goods and Services Tax	11,95.17	12,06.74
	Integrated Goods and Services Tax	...	96.30
	Corporation Tax	14,36.04	17,00.27
	Taxes on Income other than Corporation Tax	11,25.24	12,52.18
	Other Taxes on Income and Expenditure	...	8.86
	Taxes on Wealth	0.06	0.62
	Customs	2,66.97	3,46.56
	Union Excise Duties	1,85.63	2,30.32
	Service Tax	...	44.58
	Other Taxes and Duties on Commodities and Services	2.67	2.52
	Total A	63,13.57	66,54.86

[&] Includes Taxes on Agricultural income, Other taxes on income and expenditure, Taxes and Duties on Electricity, Other Taxes and Duties on Commodities and Services (excluding share of net proceeds) and Taxes on Immovable Property other than Agricultural Land.

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

		<i>Actuals</i>	
		(₹ in crore)	
	Description	2019-20	2018-19
B.	Non-tax Revenue		
	Industries	1,00.27	92.81
	Police	65.13	71.77
	Miscellaneous General Services	20.44	6.18
	Interest receipts	19.25	1,46.11
	Forestry and Wild Life	13.82	11.96
	Medical and Public Health	8.94	3.97
	Other Administrative Services	8.29	4.71
	Dividends and Profits	7.95	2.15
	Public Works	4.95	5.06
	Roads and Bridges	4.91	6.54
	Crop Husbandry	2.98	3.56
	Housing	2.16	2.07
	Stationery and Printing	2.15	2.00
	Animal Husbandry	2.05	2.07
	Other General Economic Services	1.56	1.39
	Water Supply and Sanitation	1.25	1.88
	Education, Sports, Art and Culture	1.05	1.78
	Fisheries	0.93	0.91
	Labour and Employment	0.87	1.24
	Contributions and Recoveries towards Pension and Other Retirement Benefits	0.60	1.14
	Other Transport Services	0.57	...
	Other Rural Development Programmes	0.33	0.50
	Minor Irrigation	0.32	0.84
	Public Service Commission	0.22	0.46
	Food Storage and Warehousing	0.16	0.20
	Co-operation	0.13	0.28
	Civil Supplies	0.12	0.15
	Information and Publicity	0.10	0.17
	Jails	0.05	0.06

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

		<i>Actuals</i>	
		(₹ in crore)	
	Description	2019-20	2018-19
B.	Non-tax Revenue		
	Other Fiscal Services	0.04	0.03
	Agricultural Research and Education	0.02	0.02
	Social Security and Welfare	0.02	0.15
	Dairy Development	0.01	0.01
	Other Social Services	...	0.02
	Urban Development	...	0.01
	Others	0.01 ^{&}	...
	Total B	2,71.65	3,72.20

[&] Includes revenue receipts under Other Social Services (0.22 lakh), Urban Development (0.27 lakh), Petroleum (0.13 lakh) and Village and Small Industries (0.10 lakh).

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

		<i>Actuals</i>	
		(₹ in crore)	
	Description	2019-20	2018-19
C.	Grants		
	Grants-in-aid from Central Government		
	Grants for State/Union Territory Plan Schemes		
	Deduct Refund	(-)5.10	...
	Grants for Special Plan Schemes		
	Deduct Refund	(-)5.20	...
	Centrally Sponsored Schemes		
	Central Assistance/Share	22,53.86	18,58.31
	Externally Aided Projects	0.51	2.72
	Finance Commission Grants		
	Post Devolution Revenue Deficit	8,74.96	9,92.00
	Grants for Rural Local Bodies	90.62	67.07
	Grants for Urban Local Bodies	63.44	39.63
	Grants for State Disaster Response Fund	34.20	32.40
	Other Transfer/Grants to States/Union Territories with Legislatures		
	Central Pool of Resources for North Eastern Region	40.41	21.35
	Schemes for North Eastern Council	41.19	27.50
	Grants under the proviso to Article 275(1) of the Constitution	29.52	20.07
	Contribution to National Disaster Response Fund (NDRF)	...	1,71.74
	Grants for Central Road Fund	22.03	3.44
	Special Assistance	8,04.93	16,12.60
	Compensation for loss of Revenue arising out of implementation of GST	1,71.00	1,55.00
	Total C	44,16.37	50,03.83
	Total Revenue Receipts (A+B+C)	1,10,01.59	1,20,30.89

STATEMENT 3 : STATEMENT OF RECEIPTS (CONSOLIDATED FUND) - Concl'd.
CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS

		<i>Actuals</i>	
		(₹ in crore)	
	Description	2019-20	2018-19
D.	Capital Receipts		
	Disinvestment proceeds	...	...
	Others	...	...
	Total D		...
E.	Public Debt receipts		
	Internal Debt		
	Market Loans	29,28.00	15,42.83
	WMA ¹ from the RBI	1,76.66	...
	Bonds	...	...
	Loans from Financial Institutions	1,53.05	1,51.70
	Special Securities issued to National Small Savings Fund	...	...
	Other Loans	...	...
	Loans and Advances from Central Government		
	Other Loans for States/Union Territories with Legislatures	0.06	13.04
	Total E	32,57.77	17,07.57
F.	Loans and Advances by State Government (Recoveries)²	0.73	0.60
G.	Inter-State - Settlement	...	...
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	1,42,60.09	1,37,39.06

¹WMA: Ways and Means Advances.

²Details are in Statement 7 in Volume I and Statement 18 in Volume II.

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

(₹ in crore)					
	Description	Revenue	Capital	L&A	Total
A	General Services				
A.1	Organs of State				
	Parliament/State/Union Territory Legislatures	21.40	...	...	21.40
	President, Vice-President/Governor, Administrator of Union Territories	6.44	...	...	6.44
	Council of Ministers	0.87	...	...	0.87
	Administration of Justice	91.65	...	...	91.65
	Elections	68.64	...	...	68.64
A.2	Fiscal Services				
	Collection of Taxes on Income and Expenditure	0.33	...	...	0.33
	Land Revenue	38.53	...	...	38.53
	Stamps and Registration	1.69	...	...	1.69
	State Excise	9.19	...	...	9.19
	Taxes on Sales, Trade etc.	18.71	...	...	18.71
	Taxes on Vehicles	5.14	...	...	5.14
	Other Taxes and Duties on Commodities and Services	...	...	...	...
	Other Fiscal Services	4.56	...	...	4.56
	Interest Payments	11,24.98	...	...	11,24.98
A.3	Administrative Services				
	Public Service Commission	5.20	...	...	5.20
	Secretariat-General Services	73.51	...	...	73.51
	District Administration	79.15	...	...	79.15
	Treasury and Accounts Administration	7.77	...	...	7.77
	Police	13,32.81	12.25	...	13,45.06
	Jails	29.46	...	...	29.46
	Stationery and Printing	11.68	0.40	...	12.08
	Public Works	2,48.32	58.13	...	3,06.45
	Vigilance	3.10	...	...	3.10
	Other Administrative Services	1,21.89	13.72	...	1,35.61

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

A. EXPENDITURE BY FUNCTION - Contd.

(₹ in crore)					
	Description	Revenue	Capital	L&A	Total
A	General Services - Concl'd.				
A.4	Pensions & Miscellaneous General Services				
	Pensions and other Retirement Benefits	23,70.59	...	...	23,70.59
	Miscellaneous General services	4.47	...	...	4.47
	Total General Services	56,80.08	84.50	...	57,64.58
B	SOCIAL SERVICES				
B.1	Education, Sports, Art & Culture *				
	General Education	24,81.60	19.24	...	25,00.84
	Technical Education	22.28	...	...	22.28
	Sports and Youth Services	69.62	...	...	69.62
	Art and Culture	10.32	...	...	10.32
B.2	Health & Family Welfare				
	Medical and Public Health	6,16.46	51.40	...	6,67.86
	Family Welfare	2,31.88	...	...	2,31.88
B.3	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	2,04.27	1,57.15	...	3,61.42
	Housing	2,58.58	3.19	...	2,61.77
	Urban Development	2,47.33	94.25	...	3,41.58
B.4	Information and Broadcasting				
	Information and Publicity	39.69	...	...	39.69
B.5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	3,59.50	19.32	...	3,78.82
B.6	Labour and Labour Welfare				
	Labour, Employment and Skill Development	53.21	...	...	53.21

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

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

A. EXPENDITURE BY FUNCTION - Contd.

(₹ in crore)					
	Description	Revenue	Capital	L&A	Total
B	SOCIAL SERVICES - Concl'd.				
B.7	Social Welfare & Nutrition				
	Social Security and Welfare	8,44.20	1.28	...	8,45.48
	Nutrition	65.77	...	...	65.77
	Relief on Account of Natural Calamities	(-)30.00*	...	...	(-)30.00
B.8	Others				
	Other Social Services	3.60	...	...	3.60
	Total Social Services	54,78.31	3,45.83	...	58,24.14
C	ECONOMIC SERVICES				
C.1	Agriculture & Allied Activities				
	Crop Husbandry	3,45.61	13.61	...	3,59.22
	Soil and Water Conservation	20.73	...	...	20.73
	Animal Husbandry	1,00.86	0.59	...	1,01.45
	Dairy Development	1.69	...	...	1.69
	Fisheries	51.93	20.91	...	72.84
	Forestry and Wild Life	1,25.39	7.39	...	1,32.78
	Food Storage and Warehousing	34.73	7.26	...	41.99
	Agricultural Research and Education	0.53	0.32	...	0.85
	Co-operation	24.17	4.00	1.52	29.69
	Other Agricultural Programmes	...	6.37	...	6.37
C.2	Rural Development				
	Special Programmes for Rural Development	2,51.96	...	...	2,51.96
	Land Reforms	20.94	...	...	20.94
	Other Rural Development Programmes	4,29.06	1,17.08	...	5,46.14
C.3	Special Areas Programmes				
	North Eastern Areas	10.45	13.74	...	24.19
	Other Special Area Programmes	54.12	...	...	54.12
C.4	Irrigation & Flood Control				
	Medium Irrigation	0.03	0.78	...	0.81
	Minor Irrigation	46.22	24.59	...	70.81
	Flood Control and Drainage	22.63	0.92	...	23.55

* Minus figure was due to deduction of expenditure met from State Disaster Response Fund.

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

A. EXPENDITURE BY FUNCTION - Contd.

(₹ in crore)					
	Description	Revenue	Capital	L&A	Total
C	ECONOMIC SERVICES - Concl.				
C.5	Energy				
	Power	94.22	27.51	...	1,21.73
	New and Renewable Energy	...	...	...	...
C.6	Industry & Minerals				
	Village and Small Industries	55.74	...	...	55.74
	Industries	...	...	...	...
	Capital Outlay on Consumer Industries	...	...	...	...
	Other Industries	10.70	...	...	10.70
	Other Outlays on Industries and Minerals	...	...	...	...
C.7	Transport				
	Civil Aviation	...	...	...	...
	Roads and Bridges	1,43.69	1,40.88	...	2,84.57
	Road Transport	11.07	16.41	...	27.48
	Capital Outlay on Inland Water Transport	...	...	...	...
C.8	Communications				
	Other Communication Services	36.80	...	...	36.80
C.9	Science Technology and Environment				
	Other Scientific Research	5.02	...	...	5.02
	Ecology and Environment	0.71	...	...	0.71
C.10	General Economic Services				
	Secretariat-Economic Services	3.99	...	...	3.99
	Tourism	3.55	...	...	3.55
	Foreign Trade and Export Promotion	0.50	...	...	0.50
	Census Surveys and Statistics	8.72	...	...	8.72
	Civil Supplies	28.77	...	...	28.77
	Investments in General Financial and Trading Institutions	...	49.77	...	49.77
	Other General Economic Services	5.99	0.76	...	6.75
	Total Economic Services	19,50.52	4,52.89	1.52	24,04.93

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

A. EXPENDITURE BY FUNCTION - Concl'd.

(₹ in crore)					
	Description	Revenue	Capital	L&A	Total
D	Grants-in-aid and contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	2,68.00	...	...	2,68.00
E	Loans to Government Servants etc.				
	Miscellaneous Loans	...	...	2.23	2.23
F	Public Debt				
	Internal Debt of the State Government	...	...	8,56.80	8,56.80
	Loans and Advances from the Central Government	...	...	32.27	32.27
	Total Loans, Grants-in-aid and contributions	2,68.00	...	8,91.30	11,59.30
	Total Consolidated Fund Expenditure	1,33,76.91	8,83.22	8,92.82	1,51,52.95

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

B. EXPENDITURE BY NATURE

Object of Expenditure	2019-20			2018-19			2017-18		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salaries	56,15.40	...	56,15.40	53,99.98	...	53,99.98	49,76.79	...	49,76.79
Grants-in-aid	23,51.15 ^a	..	23,51.15 ^a	17,39.65	..	17,39.65	14,73.99	0.18	14,74.17
Major Works	...	5,19.32	5,19.32	...	7,37.96	7,37.96	...	8,97.84	8,97.84
Pensionary Charges	23,71.12 ^b	...	23,71.12 ^b	20,37.01	...	20,37.01	16,05.72	...	16,05.72
Interest	11,24.98	...	11,24.98	10,18.95	...	10,18.95	8,86.89	...	8,86.89
Repayment of Borrowings	...	8,89.07	8,89.07	...	4,98.05	4,98.05	...	3,00.82	3,00.82
Suspense	59.20	...	59.20	53.08	...	53.08	66.41	...	66.41
Social Pension	4,29.79	...	4,29.79	3,24.42	...	3,24.42	2,76.04	...	2,76.04
Investments	...	69.33	69.33	...	58.70	58.70	...	57.82	57.82
Scholarship/ Stipend	1,32.29	...	1,32.29	1,67.63	...	1,67.63	93.06	...	93.06
Supplies and Materials	97.14	...	97.14	1,25.36	...	1,25.36	89.14	...	89.14
Cost of ration, Diet, Medicine, Bedding and Clothing	97.01	...	97.01	1,07.42	...	1,07.42	76.78	...	76.78
Electricity Charges	1,47.38	...	1,47.38	63.40	...	63.40	87.61	...	87.61
Wages	47.71	...	47.71	45.25	...	45.25	32.08	...	32.08
Machinery and Equipment	...	20.33	20.33	...	15.83	15.83	0.01	34.18	34.19
Office Expenses	39.83	...	39.83	35.49	...	35.49	41.45	...	41.45
Travel Expenses	17.75	...	17.75	18.30	...	18.30	21.63	...	21.63
Other Administrative Expenses	36.19	...	36.19	21.66	...	21.66	27.87	...	27.87
P.O.L.	25.16	...	25.16	20.31	...	20.31	17.91	...	17.91
Cost of fuel etc. and maintenance cost of vehicles	17.46	...	17.46	13.26	...	13.26	16.20	...	16.20

^a Includes ₹2,68.00 crore of object head Grants-in-aid under Major Head 3604-Compensation and assignments to Local Bodies & PRIs.

^b Includes pensionary charges of ₹0.53 crore to the retired Home Guard Volunteers under Major Head 2070.

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

B. EXPENDITURE BY NATURE - Concl'd.

Object of Expenditure	2019-20			2018-19			2017-18		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Grants for creation of Capital Assets	...	2,87.38 ^s	2,87.38	...	6,61.74	6,61.74	...	7,70.06	7,70.06
Minor Works	2,09.27	...	2,09.27	1,57.57	...	1,57.57	1,77.31	...	1,77.31
Professional Services	43.54	...	43.54	38.07	...	38.07	32.71	...	32.71
Other Contractual Services	25.31	...	25.31	23.42	...	23.42	16.29	...	16.29
Subsidies	56.62	...	56.62	1,33.19	...	1,33.19	1,16.57	...	1,16.57
Deposit towards SDRF	(-)30.21 ^{&}	...	(-)30.21	56.27	...	56.27	34.00	...	34.00
Other Charges	1,03.61	...	1,03.61	43.52	...	43.52	40.77	...	40.77
Transfer of Funds to TTAADC, PRIs and ULBs.	2,04.11	5.79	2,09.90	2,42.86	6.10	2,48.96	1,73.73	7.65	1,81.38
Loans and Advances	...	3.75	3.75	...	1.12	1.12	...	7.01	7.01
Procurement	...	30.91	30.91	...	23.99	23.99	...	31.61	31.61
Hiring charges of private vehicles	25.60	...	25.60	22.81	...	22.81	...	...	...
Honorarium for Anganwari worker and helper	1,28.54	...	1,28.54	...	...	...	...	...	...
Advertising & Publicity	10.08	...	10.08	...	...	...	...	...	...
Purchase/ Acquisition of Land	...	17.54	17.54	...	...	...	...	...	...
Motor Vehicles	...	7.70	7.70	...	...	...	...	...	...
Medical Reimbursement	9.04	...	9.04	...	...	...	...	...	...
Others (a)	10.66	0.07	10.73	19.32	10.28	29.60	30.56	6.94	37.50
Gross Expenditure	1,34,05.73	18,51.19	1,52,56.92	1,19,28.20	20,13.77	1,39,41.97	1,04,11.52	21,14.11	1,25,25.63
Deduct Recoveries	28.82	75.15	1,03.97	39.00	33.73	72.73	54.30	29.23	83.53
Net Expenditure	1,33,76.91	17,76.04	1,51,52.95	1,18,89.20	19,80.04	1,38,69.24	1,03,57.22	20,88.88	1,24,42.10

^s Govt. of Tripura in contravention of the provisions contained in IGAS-2 made budgetary provision and spent ₹2,87.38 crore of Grants-in-aid under Capital section in 2019-20 .

[&] Minus figure is due to deduct debit of Expenditure met from SDRF.

(a) The object heads where expenditure is less than ₹3.00 crore are clubbed together and shown under the head "Others".

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

		(₹ in crore)				
Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Per cent Increase (+)/ Decrease (-)
		2018-19	2018-19	2019-20	2019-20	
		1	2	3	4	5
A.	Capital Account of General Services					
4055	Capital Outlay on Police	7.40	3,00.10	12.25	3,12.35	65.54
4058	Capital Outlay on Stationery and Printing	0.38	1.77	0.40	2.17	5.26
4059	Capital Outlay on Public Works	45.77	8,33.93	58.13	8,92.06	27.00
4070	Capital Outlay on other Administrative Services	44.10	15,18.14	13.72	15,31.86	(-)68.89
4075	Capital Outlay on Miscellaneous General Services	...	1.01	...	1.01	...
	Total - A Capital Account of General Services	97.65	26,54.95	84.50	27,39.45	(-)13.47
B.	Capital Account of Social Services					
(a)	Capital Account of Education, Sports, Art and Culture					
4202	Capital Outlay on Education, Sports, Art and Culture	17.02	17,18.94	19.24	17,38.18	13.04
	Total - (a) Capital Account of Education, Sports, Art and Culture	17.02	17,18.94	19.24	17,38.18	13.04
(b)	Capital Account of Health and Family Welfare					
4210	Capital Outlay on Medical and Public Health	1,11.33	13,12.82	51.40	13,64.22	(-)53.83
4211	Capital Outlay on Family Welfare	19.96	88.06	...	88.06	(-)100.00
	Total - (b) Capital Account of Health and Family Welfare	1,31.29	14,00.88	51.40	14,52.28	(-)60.85

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

		(₹ in crore)				
Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Per cent Increase (+)/ Decrease (-)
		2018-19	2018-19	2019-20	2019.20	
		1	2	3	4	5
B.	Capital Account of Social Services - Contd.					
(c)	Capital Account of Water Supply, Sanitation, Housing and Urban Development					
4215	Capital Outlay on Water Supply and Sanitation	2,42.04	29,83.40	1,57.15	31,40.55	(-)35.07
4216	Capital Outlay on Housing	30.84	14,10.69	3.19	14,13.88	(-)89.66
4217	Capital Outlay on Urban Development	3,50.46	14,08.07	94.25	15,02.32	(-)73.11
	Total - (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	6,23.34	58,02.16	2,54.59	60,56.75	(-)59.16
(d)	Capital Account of Information and Broadcasting					
4220	Capital Outlay on Information and Publicity	...	55.35	...	55.35	...
	Total - (d) Capital Account of Information and Broadcasting	...	55.35	...	55.35	...

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

		(₹ in crore)				
Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Per cent Increase (+)/ Decrease (-)
		2018-19	2018-19	2019-20	2019-20	
		1	2	3	4	5
B.	Capital Account of Social Services - Concl'd.					
(e)	Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities					
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	40.85	8,74.98	19.32	8,94.30	(-)52.71
	Total - (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	40.85	8,74.98	19.32	8,94.30	(-)52.71
(g)	Capital Account of Social Welfare and Nutrition					
4235	Capital Outlay on Social Security and Welfare	...	1,91.56	1.28	1,92.84	100.00
4236	Capital Outlay on Nutrition	...	2.12	...	2.12	...
	Total - (g) Capital Account of Social Welfare and Nutrition	...	1,93.68	1.28	1,94.96	100.00
(h)	Capital Account of other Social Services					
4250	Capital Outlay on other Social Services	...	18.21	...	18.21	...
	Total - (h) Capital Account of other Social Services	...	18.21	...	18.21	...
	Total - B Capital Account of Social Services	8,12.50	1,00,64.20	3,45.83	1,04,10.03	(-)57.44

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

		(₹ in crore)				
Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Per cent Increase (+)/ Decrease (-)
		2018-19	2018-19	2019-20	2019-20	
		1	2	3	4	5
C.	Capital Account of Economic Services					
(a)	Capital Account of Agriculture and Allied Activities					
4401	Capital Outlay on Crop Husbandry	(-)3.18	1,75.73	13.61	1,89.34	(-)527.99
4402	Capital Outlay on Soil and Water Conservation	...	55.18	...	55.18	...
4403	Capital Outlay on Animal Husbandry	0.42	98.08	0.59	98.67	40.48
4404	Capital Outlay on Dairy Development	...	1.96	...	1.96	...
4405	Capital Outlay on Fisheries	7.64	24.16	20.91	45.07	173.70
4406	Capital Outlay on Forestry and Wild Life	10.14	4,61.01	7.39	4,68.40	(-)27.12
4407	Capital Outlay on Plantations	...	0.88	...	0.88	...
4408	Capital Outlay on Food Storage and Warehousing	6.64	97.28	7.26	1,04.54	9.34
4415	Capital Outlay on Agricultural Research and Education	...	49.60	0.32	49.92	100.00
4425	Capital Outlay on Co-operation	3.62	1,08.84	4.00	1,12.84	10.50
4435	Capital Outlay on other Agricultural Programmes	5.15	98.96	6.37	1,05.33	23.69
	Total - (a) Capital Account of Agriculture and Allied Activities	30.43	11,71.68	60.45	12,32.13	98.65

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

		(₹ in crore)				
Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Per cent Increase (+)/ Decrease (-)
		2018-19	2018-19	2019-20	2019-20	
		1	2	3	4	5
C. Capital Account of Economic Services - Contd.						
(b) Capital Account of Rural Development						
4515	Capital Outlay on other Rural Development Programmes	1,31.69	34,35.10	1,17.08	35,52.18	(-)11.09
Total - (b) Capital Account of Rural Development		1,31.69	34,35.10	1,17.08	35,52.18	(-)11.09
(c) Capital Account of Special Areas Programme						
4552	Capital Outlay on North Eastern Areas	19.79	10,51.34	13.74	10,65.08	(-)30.57
Total - (c) Capital Account of Special Areas Programme		19.79	10,51.34	13.74	10,65.08	(-)30.57
(d) Capital Account of Irrigation and Flood Control						
4701	Capital Outlay on Medium Irrigation	2.55	2,74.85	0.78	2,75.63	(-)69.41
4702	Capital Outlay on Minor Irrigation	10.59	4,55.97	24.59	4,80.56	132.20
4705	Capital Outlay on Command Area Development	...	0.63	...	0.63	...
4711	Capital Outlay on Flood Control Projects	6.49	2,30.75	0.92	2,31.67	(-)85.82
Total - (d) Capital Account of Irrigation and Flood Control		19.63	9,62.20	26.29	9,88.49	33.93

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

		(₹ in crore)				
Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Per cent Increase (+)/ Decrease (-)
		2018-19	2018-19	2019-20	2019-20	
		1	2	3	4	5
C. Capital Account of Economic Services - Contd.						
(e) Capital Account of Energy						
4801	Capital Outlay on Power Projects	42.68	16,53.38	27.51	16,80.89	(-)35.54
4810	Capital Outlay on New and Renewable Energy	0.04	64.39	...	64.39	(-)100.00
Total - (e) Capital Account of Energy		42.72	17,17.77	27.51	17,45.28	(-)35.60
(f) Capital Account of Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	0.02	27.37	...	27.37	(-)100.00
4860	Capital Outlay on Consumer Industries	33.54	3,83.33	...	3,83.33	(-)100.00
4875	Capital Outlay on other Industries	0.75	79.56	...	79.56	(-)100.00
4885	Other Capital Outlay on Industries and Minerals	...	16.91	...	16.91	...
Total - (f) Capital Account of Industry and Minerals		34.31	5,07.17	...	5,07.17	(-)100.00
(g) Capital Account of Transport						
5053	Capital Outlay on Civil Aviation	3.63	3.63	...	3.63	(-)100.00
5054	Capital Outlay on Roads and Bridges	2,55.91	55,12.55	1,40.88	56,53.43	(-)44.95
5055	Capital Outlay on Road Transport	5.48	3,58.18	16.41	3,74.59	199.45
5056	Capital Outlay on Inland and Water Transport	...	0.79	...	0.79	...
Total - (g) Capital Account of Transport		2,65.02	58,75.15	1,57.29	60,32.44	(-)40.65

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

		(₹ in crore)				
Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Per cent Increase (+)/ Decrease (-)
		2018-19	2018-19	2019-20	2019-20	
		1	2	3	4	5
C.	Capital Account of Economic Services - Concl.					
(h)	Capital Account of Communication					
5275	Capital Outlay on other Communication Services	...	0.86	...	0.86	...
	Total - (h) Capital Account of Communication	...	0.86	...	0.86	...
(i)	Capital Account of Science Technology and Environment					
5425	Capital Outlay on other Scientific and Environmental Research	5.09	54.66	...	54.66	(-)100.00
	Total - (i) Capital Account of Science Technology and Environment	5.09	54.66	...	54.66	(-)100.00
(j)	Capital Account of General Economic Services					
5452	Capital Outlay on Tourism	...	61.22	...	61.22	...
5453	Capital Outlay on Foreign Trade and Export Promotion	...	15.12	...	15.12	...
5465	Investments in General Financial and Trading Institutions	20.92	2,82.12	49.77	3,31.89	137.91
5475	Capital Outlay on other General Economic Services	1.12	7.67	0.76	8.43	(-)32.14
	Total - (j) Capital Account of General Economic Services	22.04	3,66.13	50.53	4,16.66	129.27
	Total - C Capital Account of Economic Services	5,70.72	1,51,42.06	4,52.89	1,55,94.95	(-)20.65
	Grand Total	14,80.87	2,78,61.21	8,83.22	2,87,44.43	(-)40.36

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

EXPLANATORY NOTES

During 2019-20 the Government invested ₹ 69.33 crore in various concerns as under :

Sl. No.	Name of the concern	Amount (₹ in crore)
I Statutory Corporation		
(i)	Tripura Road Transport Corporation, Agartala	13.29
	Total - I - Statutory Corporation	13.29
II Bank		
(i)	Tripura Gramin Bank	...
	Total - II Bank	...
III Government Companies		
(i)	Tripura Handloom and Handicrafts Development Corporation Limited	12.44
(ii)	Tripura Horticulture Corporation Ltd.	0.30
(iii)	Tripura Small Industries Development Corporation Limited	4.34
(iv)	Tripura Jute Mills Limited	29.80
(v)	Tripura Tea Development Corporation Limited	3.00
(vi)	Tripura Rehabilitation and Plantation Corporation Ltd.	1.28
	Total - III - Government Companies	51.16

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

EXPLANATORY NOTES - Contd.

Sl. No.	Name of the concern	Amount (₹ in crore)
IV	Other Joint Stock Companies and Partnerships	
(i)	Goods and Services Tax Network	0.08
	Total - IV- Other Joint Stock Companies and Partnerships	0.08
V	Co-operative Banks, Societies etc.	
(i)	Tripura State Consumers Co-operative Federation Ltd.	2.20
(ii)	Tripura Minorities Co-operative Development Corporation	0.05
(iii)	Primary Marketing Co-operative Society	0.81
(iv)	Other Co-operative (Primary)	0.60
(v)	Tripura Scheduled Tribe Co-operative Development Corporation	0.75
(vi)	Agartala Co-operative Urban Bank Ltd.	0.15
(vii)	Tripura MARKFED Ltd.	0.24
	Total - V - Co-operative Banks, Societies etc.	4.80
	Total (I+II+III+IV+V)	69.33

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

EXPLANATORY NOTES - Concl'd.

The total investments of the Government in share capital of different concerns at the end of 2018-19 and 2019-20 were ₹ 15,79.33 crore and ₹ 16,48.67 crore respectively as shown below :

	2018-19		2019-20	
	Number of Concerns	Amount (₹ in crore)	Number of Concerns	Amount (₹ in crore)
(i) Statutory Corporation	1	1,56.74	1	1,70.03
(ii) Bank	1	37.72	1	37.72
(iii) Government Companies	15	11,86.26	15	12,37.42
(iv) Other Joint Stock Companies and Partnerships	3	47.28*	4	47.36
(v) Co-operatives	25	1,51.33	25	1,56.13
	45^{\$}	15,79.33*	46	16,48.66[#]

* Increased by ₹46.74 crore due to incorporation of old investment figure (pertaining to the year 2004-05, 2008-09, 2009-10, 2011-12 and 2012-13) in respect of OTPC Ltd. and NETC Ltd. by the State Government during the year 2019-20 and shifting of investment figure of ₹0.54 crore of one concern i.e. Assam Financial Corporation from 'Statutory corporation' to 'Other Joint Stock Companies and Partnerships'.

[#] Differs with Statement No. 8 and Statement No.19, the difference is under reconciliation with the State Government (October 2020).

^{\$} Differs from last year's figure due to inclusion of 3(three) concerns i.e. OTPC Ltd.,NETC Ltd. under 'Other Joint Stock Companies and Patnerships' and Tripura Power Generation Ltd. under Government Companies. Details also shown in Statement-8 and 19 of Finance Accounts.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities¹

(₹ in crore)

Nature of Borrowings		Balance as on 1 April 2019	Receipt during the year	Repayments during the year	Balance as on 31 March 2020	Net Increase (+)/ Decrease (-)		As a <i>per cent</i> of total Liabilities
						Amount	Per cent	
A. Public Debt								
6003	Internal Debt of the State Government							
	Market Loans	65,24.83	29,28.00	3,50.00	91,02.83	25,78.00	39.51	51.01
	WMA ² from the RBI	...	1,76.66	1,76.66	...	...	...	...
	Bonds	...	...	...	...	...	...	...
	Loans from Financial Institutions	9,08.09	1,53.05	2,11.16	8,49.98	(-) 58.11	(-)6.40	4.76
	Special Securities issued to National Small Savings Fund	11,93.36	...	1,18.98	10,74.38	(-)1,18.98	(-)9.97	6.02
	Other Loans	0.50	...	...	0.50	...	...	...
6004	Loans and Advances from the Central Government							
	Non-Plan Loans	3.37	...	0.51 [#]	2.86 [#]	(-)0.51	(-)15.13	0.02
	Loans for State/Union Territory Plan Schemes.	1,80.20 ^{&}	...	29.96	1,50.24	(-)29.96	(-)16.63	0.84
	Loans for Centrally Sponsored Plan Schemes.	14.91	...	0.55	14.36	(-)0.55	(-)3.69	0.08
	Loans for Special Schemes	3.78	...	0.89	2.89	(-)0.89	(-)23.54	0.02

^[1] Detailed Account is at pages 419-435.^[2] WMA: Ways and Means Advances.[&] Decreased by ₹0.30 crore due to *pro forma* transfer to appropriate Minor Head 800-Other receipts below the Major Head 0075-Miscellaneous General services being excess repayment of loan made by State Govt. after 31 March 2010 by the Ministry of Finance, Govt. of India from outstanding amount of loans during the year 2019-20.[#] Differs by ₹0.01 crore with Statement 17 due to rounding off.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.
(i) Statement of Public Debt and Other Liabilities¹ - Contd.
(₹ in crore)

Nature of Borrowings		Balance as on 1 April 2019	Receipt during the year	Repayments during the year	Balance as on 31 March 2020	Net Increase (+)/ Decrease (-)		As a <i>per cent</i> of total Liabilities
						Amount	Per cent	
A. Public Debt - Concl.								
6004	Loans and Advances from the Central Government - Concl.							
	Pre-1984-85 Loans	0.18	...	...	0.18	...	...	...
	Other Loans for States/Union territories with Legislatures (Block Loans)	14.28	0.06	0.36	13.98	(-)0.30	(-)2.10	0.08
	Total Public Debt	88,43.50	32,57.77	8,89.07	1,12,12.20	23,68.70	26.78	62.83
B. Other liabilities								
	Public Accounts							
	Small savings, Provident Funds etc.	47,34.22	16,24.53	11,89.52*	51,69.23	4,35.01	9.19	28.97
	Reserve funds bearing interest	2,41.13	2,19.75	1,68.23*	2,92.65	51.52	21.37	1.64
	Reserve funds not bearing interest	4.50	29.13	24.66	8.97	4.47	99.33	0.05
	Deposits bearing interest	0.01	4.12	3.61	0.52	0.51	5100.00	...
	Deposits not bearing interest	9,55.86	5,90.57	3,84.29	11,62.14*	2,06.28	21.58	6.51
	Total other liabilities	59,35.72	24,68.10	17,70.31	66,33.51	6,97.79	11.76	37.17
	Total Public Debt and other liabilities	1,47,79.22[§]	57,25.87	26,59.38	1,78,45.71	30,66.49	20.75	100.00

* Differs by ₹0.01 crore with Statement 17 due to rounding off to higher/lower Rupee to arrive at a correct balance.

[§] Decreased by ₹0.30 crore due to *pro forma* transfer to appropriate Minor Head 800-Other receipts below the Major Head 0075-Miscellaneous General services. For details please refer footnote 'a' and '&' at page 31.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

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

Explanatory Notes to Statement 6

1. Amortization arrangements: In accordance with the guidelines issued by the Reserve Bank of India, Government has constituted a fund called “Consolidated Sinking Fund Scheme” of the Government of Tripura. The fund is to be utilized as an Amortization Fund for redemption of the internal debt and public account liabilities of the Government. An amount of ₹24.32 crore as interest earned on Sinking Fund-Investment Account, has been credited to the Fund during the year 2019-20. The total balance of the Fund as on 31 March 2020 stood at ₹3,19.11 crore. No withdrawal has been made from the fund during the year.

2. Loans from Small Saving Fund: Loans out of the collection in the ‘Small Savings Schemes’ and ‘Public Provident Fund’ in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund *viz.* ‘National Small Savings Fund’ was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. No loan has been received during the year 2019-20, however an amount of ₹1,18.98 crore was repaid during the year. The balance outstanding at the end of the year was ₹10,74.38 crore which was 9.58 *per cent* of the total Public Debt of the State Government as on 31 March 2020.

3. Loans and Advances from Central Government - Decrease in indebtness: The balance of Loans and Advances from the Central Government decreased during 2019-20 by ₹32.21 crore. During 2019-20, the State Government received Block Loans amounting to ₹ 0.06 crore for Externally Aided Project (EAP) . The loans from the Central Government as on 31 March 2020 constituted 1.65 *per cent* of the total Public Debt of the State Government as on that date.

4. Market loans bearing interest : These are long term loans (which have a currency of more than 12 months) raised in the open market. During the year ₹ 29,28.00 crore of loan by way of auctioning Government Stock *i.e.* (i) ₹4,50.00 crore (7.20 *per cent*) (ii) ₹6,15.00 crore (7.23 *per cent*) (iii) ₹6,15.00 crore (7.21 *per cent*) (iv) ₹4,00.00 crore (7.17 *per cent*) (v) ₹4,70.00 crore (6.98 *per cent*) and (vi) ₹3,78.00 crore (7.50 *per cent*) was raised redeemable at par in the year 2029 and 2030.

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

6. Service of debt - Interest on debt and other obligations : The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2018-19 and 2019-20 were as shown in next page:-

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

		2019-20	2018-19	Net increase(+)/ decrease (-) during the year (₹ in crore)
(i)	Gross debt and other obligations outstanding at the end of the year			
(a)	Public Debt and Small Savings, Provident Funds etc.	1,63,81.42 [#]	1,35,78.02	28,03.40
(b)	Other obligations	14,64.29	12,01.50	2,62.79
	Total (i)	1,78,45.71	1,47,79.52	30,66.19
(ii)	Interest paid by Government			
(a)	On Public Debt and Small Savings, Provident Funds etc.	11,24.98 [*]	10,18.95	1,06.03
(b)	On other obligations	...	...	...
	Total (ii)	11,24.98	10,18.95	1,06.03
(iii)	Deduct			
(a)	Interest received on loans and advances given by Government	0.06	0.08	(-)0.02
(b)	Interest realised on investment of cash balances	17.43	37.86	(-)20.43
	Total (iii)	17.49	37.94	(-)20.45
(iv)	Net interest charges	11,07.49	9,81.01	1,26.48
(v)	Percentage of gross interest (item (ii)) to total revenue receipts	10.23	8.47	1.76
(vi)	Percentage of net interest (item (iv)) to total revenue receipts	10.07	8.15	1.92
7	Appropriation for reduction or avoidance of Debt			
	(i) Contribution to Sinking Funds	...	...	...

[#] Decreased by ₹0.30 crore due to *pro forma* transfer to appropriate Minor Head 800-Other receipts below the Major Head 0075-Miscellaneous General Services. For details please refer footnote 'a' and '&' at page 31.

^{*} Includes ₹7,52.38 crore being the interest on public debt and ₹ 3,72.60 crore being the interest on GPF and Group Insurance during the year 2019-20.

STATEMENT 7 : STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section 1 : Summary of Loans and Advances: Loanee groupwise

(₹ in crore)

Loanee Group	Balance on 1 April 2019	Disbursements during the year	Repayments during the year	Write - off of irrecoverable loans and advances	Balance on 31 March 2020 (2+3) - (4+5)	Net increase/ decrease during the year (6-2)	Interest payment in arrears
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>
Government Company	56.75	...	...	...	56.75	...	(a)
Others	1,36.76	3.75	0.73	...	1,39.78	3.02	(a)

(a) Information not received from the State Government.

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

(₹ in crore)

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

[#] Information not received from the State Government.

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

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

Sector	Balance on 1 April 2019	Disbursements during the year	Repayments during the year	Write - off of irrecoverable loans and advances	Balance on 31 March 2020 (2+3) - (4+5)	Net increase/ decrease during the year (6-2)	Interest payment in arrears
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>
Social Services							
Loans for Education, Sports, Art and Culture	0.01	...	...	...	0.01	...	...
Loans for Medical and Public Health	81.00	...	...	...	81.00	...	...
Loans for Water Supply, Sanitation, Housing and Urban Development	7.58	...	0.01	...	7.57	(-) 0.01	...
Loans for Social Welfare and Nutrition	10.21	...	...	...	10.21	...	...
Others	0.24	...	...	...	0.24	...	...
Total - Social Services	99.04	...	0.01	...	99.03	(-)0.01	...
Economic Services							
Loans for Agriculture and Allied Activities	22.21	1.52	0.49	...	23.24	1.03	...
Loans for Rural Development	0.40	...	...	...	0.40	...	...
Loans for Power Projects	56.75	...	...	...	56.75	...	...
Loans for Industry and Minerals	3.48	...	...	...	3.48	...	...
Loans for Transport	0.15	...	...	...	0.15	...	...
Total - Economic Services	82.99	1.52	0.49	...	84.02	1.03	...

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

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

Sector	Balance on 1 April 2019	Disbursements during the year	Repayments during the year	Write - off of irrecoverable loans and advances	Balance on 31 March 2020 (2+3) - (4+5)	Net increase/ decrease during the year (6-2)	Interest payment in arrears
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>
Loans to Government Servants	11.17	2.23	0.23	...	13.17	2.00	...
Loans for Miscellaneous purposes	0.31	...	...	...	0.31	...	...
Total - F. Loans and Advances	1,93.51	3.75	0.73	...	1,96.53	3.02	...

Note: For details, refer Section 1 of Detailed Statement of Loans and Advances made by the State Government at pages 436-446.

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

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

Loanee-Entity [#]	Amount of arrears as on 31 March 2020			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2020
	Principal	Interest	Total		
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
...

[#] Information not received from the Government.

STATEMENT 8 : STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital of different concerns for 2018-19 and 2019-20

(₹ in crore)

Name of the concern	2019-20			2018-19		
	Number of concerns	Investment at the end of the year	Dividend/interest received during the year	Number of concerns	Investment at the end of the year	Dividend/ interest received during the year
I. Statutory Corporations	1	1,61.28	NIL	1 ^{\$}	1,47.99 ^{\$}	NIL
II. Rural Banks	1	33.63	NIL	1	33.63	NIL
III. Government Companies	15	12,77.85	NIL	15 ^a	12,26.69	NIL
IV. Other Joint Stock Companies and Partnerships	4	47.36	7.94 [*]	3 ^b	47.28 ^b	2.15 [^]
V. Co-operative Institutions and Local Bodies	25	1,58.52	NIL	25	1,53.73	NIL
Total	46	16,78.64[#]	7.94	45	16,09.32^{&}	2.15

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

^{\$} Differs from last year's figure due to shifting of one concern i.e. Assam Financial Corporation to IV- Other Joint Stock Companies and Partnerships.

[&] Differs by ₹46.74 crore from the last year's balance due to incorporation of old investment figure (pertaining to the year 2004-05, 2008-09, 2019-10, 2011-12 and 2012-13) in two concerns i.e. ONGC Tripura Power Company Ltd. and North East Transmission Company Ltd., as per information furnished by the State Government.

^{*} Includes dividend of ₹0.95 crore received from ONGC Tripura Power Company Ltd. (OTPC) and ₹6.99 crore received from North East Transmission Company Ltd. (NETC).

[^] Includes dividend of ₹0.50 crore received from OTPC Ltd. and ₹1.65 crore received from NETC Ltd. during the year 2018-19.

^a Differs from last year's figure due to incorporation of one concern i.e. Tripura Power Generation Ltd.

^b Differs from last year's figure due to incorporation of old investment figures in three concerns i.e. (i) Assam financial corporation, (ii) ONGC Tripura Power Company Ltd. and (iii) North East Transmission Company Ltd.

STATEMENT 9 : STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Guarantees given by the State Government for repayment of loans etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding on the 31 March 2020 in various sectors are shown below :-

(₹ in crore)											
Sector	Maximum amount guaranteed	Outstanding at the beginning of the year	Additions during the year	Deletions during the year	Invoked during the year		Outstanding at the end of the year	Guarantee Commission or fee		Other material s details	
					Discharged	Not Discharged		Receivable	Received		
1	2	3	4	5	6	7	8	9	10	11	
Power (1)	...	1,17.82	41.75	NIL	NIL	NIL	1,59.57	NIL	0.42	Details are given in the Sector wise details for each class.	
Co-operative (6) [§]	4,06.88	2,05.85 [#]	5.00	35.85	NIL	NIL	1,75.00 [#]	0.30 ^{**}	0.05		
Irrigation	Information not furnished by the State Government	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL		
Roads and Transport		NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL		
State Financial Corporation		NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL		
Urban Development and Housing		NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL		
Other Infrastructure		NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL		
Others											
(i) Municipalities/Universities / Local Bodies		NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL		NIL
(ii) Government Companies		NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL		NIL
Total Others :		...	NIL	NIL	NIL	NIL	NIL	NIL	NIL		NIL
Agartala Smart City Ltd.	2,00.00	2,00.00	NIL	NIL	NIL	NIL	2,00.00	NIL	NIL		
Tripura Housing & Construction Board	2,00.00	NIL	2,00.00	NIL	NIL	NIL	2,00.00	NIL	2.00		
GRAND TOTAL :	8,06.88	5,23.67[#]	2,46.75	35.85	NIL	NIL	7,34.57[#]	0.30[*]	2.47		

[§] 6(six) guarantees in respect of Co-operatives have been given by the Government during 2019-20.

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

[#] The figure is inclusive of interest of ₹0.08 crore. The interest position in the balance amount of ₹7,34.57 crore at the end of the year 2019-20 is awaited from the State Government (October 2020).

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

(a) Statement Containing Details of Total Funds Released During the Year 2019-20 as Grants-in-aid in Cash and Funds Allocated for Creation of Capital Assets*

<i>(₹ in crore)</i>							
Name / Category of the Grantee		Total funds released as Grants-in-aid			Fund allocated for creation of Capital Assets out of total funds released shown in Column No. 2		
		State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
1		2			3		
1.	Urban Local Bodies						
(i)	Municipal Corporations	58.37	...	58.37	...	...	...
(ii)	Municipalities/ Municipal Councils	57.06	1,38.56	1,95.62	...	...	...
(iii)	Others	9.90	...	9.90	...	...	...
2.	Panchayati Raj Institutions						
(i)	Zilla Parishads	4.25	...	4.25	...	...	...
(ii)	Panchayati Samities	6.67	...	6.67	...	...	...
(iii)	Gram Panchayats	18.03	90.63	1,08.66	...	...	...
(iv)	Others	26.05	...	26.05	...	...	...
3.	Public Sector Undertakings						
(i)	Government Companies	...	...	...	...	...	...
(ii)	Statutory Corporations	...	...	...	...	...	...

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

(a) Statement Containing Details of Total Funds Released During the Year 2019-20 as Grants-in-aid in Cash and Funds Allocated for Creation of Capital Assets*- Concl'd.

(₹ in crore)							
Name / Category of the Grantee		Total funds released as Grants-in-aid			Fund allocated for creation of Capital Assets out of total funds released shown in Column No. 2		
		State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
1		2			3		
4.	Non-Government Organisations	...	...	...	...	...	...
5.	Autonomous Bodies						
(i)	Universities	...	...	...	...	...	...
(ii)	Development Authorities	...	...	...	...	...	...
(iii)	Cooperative Institutions	...	...	...	...	...	...
(iv)	Others	2,96.40	...	2,96.40	...	...	...
6.	Others	7,35.62	11,96.98	19,32.60	1,44.53	1,42.85	2,87.38
Total		12,12.35	14,26.17	26,38.52[^]	1,44.53	1,42.85	2,87.38

* Information furnished by the State Government.

[^] Differs with Appendix-III by ₹0.01 crore due to rounding off.

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

(b) Statement Containing Details of Total Value of Grants-in-aid in kind released during the year 2019-20 and Value of Grants-in-aid in kind being Capital Assets in Nature*

(₹ in crore)

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

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

(b) Statement Containing Details of Total Value of Grants-in-aid in kind released during the year 2019-20 and Value of Grants-in-aid in kind being Capital Assets in Nature*

(₹ in crore)

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

* Information furnished by the State Government.

STATEMENT 11 : STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2019-20			2018-19		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
Expenditure Heads (Revenue Account)	11,54.92	1,22,21.99	1,33,76.91	10,55.52	1,08,33.68	1,18,89.20
Expenditure Heads (Capital Account)	...	8,83.22	8,83.22	...	14,80.87	14,80.87
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	8,89.07	3.75	8,92.82	4,98.05	1.12	4,99.17
Total	20,43.99	1,31,08.96	1,51,52.95	15,53.57	1,23,15.67	1,38,69.24
(a) The figures have been arrived as follows:-						
E. Public Debt[#]						
Internal Debt of the State Government	8,56.80	...	8,56.80	4,66.21	...	4,66.21
Loans and Advances from the Central Government	32.27	...	32.27	31.84	...	31.84
F. Loans and Advances[*]						
Loans for General Services	...	...	...	...	...	...
Loans for Social Services	...	...	...	...	...	...
Loans for Economic Services	...	1.52	1.52	...	0.62	0.62
Loans to Government servants etc.	...	2.23	2.23	...	0.50	0.50
Loans for Misc. Purpose	...	...	...	...	...	...

[#]A more detailed account is given in Statement No. 17 at pages 419-435.

^{*}A more detailed account is given in Statement No. 18 at pages 436-446.

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

Particulars	Actuals					
	2019-20			2018-19		
	Charged	Voted	Total	Charged	Voted	Total
(₹ in crore)						
G. Inter-State Settlement						
Inter-State Settlement
H. Transfer to Contingency Fund

The percentage of charged expenditure and voted expenditure to total expenditures during 2018-19 and 2019-20 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2018-19	11.20	88.80
2019-20	13.49	86.51

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

	On 1 April 2019	During the Year 2019-20	On 31 March 2020
	1	2	3
	(₹ in crore)		
Capital and other Expenditure			
<i>Capital Expenditure (Sub Sector wise)</i>			
General Services	26,54.95	84.50	27,39.45
Education, Sports, Art and Culture	17,18.94	19.24	17,38.18
Health and Family Welfare	14,00.88	51.40	14,52.28
Water Supply, Sanitation, Housing and Urban Development	58,02.16	2,54.59	60,56.75
Information and Broadcasting	55.35	...	55.35
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	8,74.98	19.32	8,94.30
Social Welfare and Nutrition	1,93.68	1.28	1,94.96
Other Social Services	18.21	...	18.21
Agriculture and Allied Activities	11,71.68	60.45	12,32.13
Rural Development	34,35.10	1,17.08	35,52.18
Special Areas Programme	10,51.34	13.74	10,65.08
Irrigation and Flood Control	9,62.20	26.29	9,88.49
Energy	17,17.77	27.51	17,45.28
Industry and Minerals	5,07.17	...	5,07.17
Transport	58,75.15	1,57.29	60,32.44
Communication	0.86	...	0.86
Science Technology and Environment	54.66	...	54.66

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

	On 1 April 2019	During the Year 2019-20	On 31 March 2020
	1	2	3
	(₹ in crore)		
Capital and other Expenditure - Contd..			
General Economic Services	3,66.13	50.53	4,16.66
Total - Capital expenditure	2,78,61.21	8,83.22	2,87,44.43
Loans and Advances			
Loans and Advances for various Services -			
Education, Sports, Art and Culture	0.01	...	0.01
Medical and Public Health	81.00	...	81.00
Water Supply, Sanitation, Housing and Urban Development	7.58	(-)0.01	7.57
Social Welfare and Nutrition	10.21	...	10.21
Others	0.24	...	0.24
Agriculture and Allied activities	22.21	1.03	23.24
Rural Development	0.40	...	0.40
Energy	56.75	...	56.75
Industry and Minerals	3.48	...	3.48
Transport	0.15	...	0.15
General Economic Services	...	...	...
Loans to Government Servants	11.17	2.00	13.17

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

	On 1 April 2019	During the Year 2019-20	On 31 March 2020
	1	2	3
	(₹ in crore)		
Loans and Advances for various Services - Concl'd.			
Loans for Miscellaneous Purposes	0.31	...	0.31
TOTAL - Loans and Advances	1,93.51	3.02	1,96.53
TOTAL - Capital and other expenditure	2,80,54.72	8,86.24	2,89,40.96
Deduct . Contribution from Contingency Fund	...	...	...
. Contribution from Miscellaneous Capital Receipts	...	...	...
. Contribution from development funds, reserve funds etc.	...	...	...
Net - Capital and other Expenditure	2,80,54.72	8,86.24	2,89,40.96

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

	On 1 April 2019	During the Year 2019-20	On 31 March 2020
	1	2	3
	(₹ in crore)		
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus (+)/Deficit (-) for 2019-20		(-) 23,75.32	
Add - Adjustment on Account of retirement/Disinvestment		...	
Debt-			
Internal Debt of the State Government	86,26.78	24,00.91	1,10,27.69
Loans and Advances from the Central Government	2,16.72 ^a	(-) 32.21	1,84.51
Small Savings, Provident Funds etc.	47,34.22	4,35.01	51,69.23
Total: Debt	1,35,77.72^a	28,03.71	1,63,81.43
Other Obligations			
Contingency Fund	10.00	...	10.00
Reserve Funds	2,45.63	55.99	3,01.62

^a Decreased by ₹0.30 crore due to *pro forma* transfer to appropriate minor head 800-Other receipts below the Major Head 0075-Miscellaneous General services being eventual adjustment of excess repayment of loan made by State Govt. after 31 March 2010 by the Ministry of Finance, Govt. of India from outstanding amount of loans during the year 2019-20.

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

	On 1 April 2019	During the Year 2019-20	On 31 March 2020
	1	2	3
	(₹ in crore)		
PRINCIPAL SOURCES OF FUNDS - Concl'd.			
Deposit and Advances	9,53.83	2,07.96	11,61.79
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	(-)5,10.64	3,69.81	(-)1,40.83
Remittances	(-)2,40.91	(-)1,19.89	(-)3,60.80
TOTAL - Other Obligations	4,57.91	5,13.87	9,71.78
TOTAL - Debt and Other Obligations	1,40,35.63[#]	33,17.58	1,73,53.21
<i>Deduct</i> Cash Balance	(-)15.15	3,55.00	3,39.85
<i>Deduct</i> Investments	6,52.34	(-)2,98.98	3,53.36
Add- Amount closed to Government Accounts during 2019-20	...	...	...
Net-Provision of funds	1,33,98.44[#]	8,86.24	1,66,60.00

[#] Please refer footnote 'a' at page 50.

There was also a difference of ₹1,22,80.96 crore between the net capital and other expenditure as on 31 March 2020 and the net provision of funds, which represents cumulative revenue surplus and amount closed to Government Account.

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

A. The following is a summary of balances as on 31 March 2020 :-

Debit Balances (₹ in crore)	Sector of the General Account	Name of Account	Credit Balances (₹ in crore)
		Consolidated Fund	
1,64,63.48 [#]	A to D and Part of L	Government Account	
...	E	Public Debt	1,12,12.20
1,96.53	F	Loans and Advances	
		Contingency Fund	
...		Contingency Fund	10.00
		Public Account	
	I	Small Savings, Provident Fund, etc.	51,69.23
	J	Reserve Funds	
		(i) Reserve funds bearing Interest	2,92.65
		(ii) Reserve funds not bearing Interest	3,32.92
		Gross Balance	
3,23.95		Investments	
	K	Deposits and Advances	
...		(i) Deposits bearing Interest	0.52
...		(ii) Deposits not bearing Interest	11,62.15
0.87		(iii) Advances	

[#]Please see 'B' at page 53 to understand how this figure is arrived at.

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

A. The following is a summary of balances as on 31 March 2020 - Concl'd.

Debit Balances (₹ in crore)	Sector of the General Account	Name of Account	Credit Balances (₹ in crore)
	L	Suspense and Miscellaneous	...
3,53.36		Investments	...
1,40.83		Other Items (Net)	...
3,60.80	M	Remittances	...
3,39.85 ^{&}	N	Cash Balance	...
1,81,79.67			1,81,79.67

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

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

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

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

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

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

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

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

Dr.	Details	Cr.
(₹ in crore)		(₹ in crore)
1,32,04.94 ^{&}	A - Balance at the Debit of the Government Account on 1 April 2019	...
	... B - Receipt Heads (Revenue Account)	1,10,01.59
	... C - Receipt Heads (Capital Account)	...
1,33,76.91	D - Expenditure Heads (Revenue Account)	...
8,83.22	E - Expenditure Heads (Capital Account)	...
	... F - Suspense and Miscellaneous	...
	... (Miscellaneous Government Account)	...
	... G - Amount at the debit of Government Account on 31 March 2020	1,64,63.48
2,74,65.07	Total	2,74,65.07

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

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

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

[&] Decreased by ₹0.30 crore due to *pro forma* transfer to appropriate Minor Head 800-Other Receipts below the MH 0075- Miscellaneous General Services being eventual adjustment of excess repayment of loan made by the State Govt. after 31 March 2010 by the Ministry of Finance, Govt. of India from outstanding loan during the year 2019-20.

Notes to Accounts**1. Summary of Significant Accounting Policies:****(i) Entity and Accounting Period:**

These accounts present the transactions of the Government of Tripura for the period from 1 April 2019 to 31 March 2020 and have been compiled from the initial and subsidiary accounts rendered by nine District Treasuries, one e-Treasury, 53 Public Works Divisions, 39 Forest Divisions/Sub-Divisions and Advices of the Reserve Bank of India. Despite delays in rendition of monthly accounts which ranged from one to 25 days by Treasuries, one to 70 days by Public Works and one to 56 days by Forest Divisions, no accounts have been excluded at the end of the year.

(ii) Basis of Accounting:

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

The pension liability of the Government, *i.e.*, the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

(iii) Currency in which Accounts are kept:

The accounts of Government of Tripura are maintained in Indian Rupees.

(iv) Form of Accounts:

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

(v) Classification under Revenue and Capital:

Revenue expenditure is recurring in nature and is intended to be met from revenue receipts. Capital expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character or of reducing permanent liabilities. Further, as

per the Indian Government Accounting Standard (IGAS 2), expenditure on Grants-in-aid is to be classified as Revenue expenditure regardless of end utilization.

However, the Government of Tripura have incorrectly classified budget provision and incurred expenditure under Grants for creation of Capital Assets (Object Head 57) of ₹287.38 crore within the capital heads of account instead of revenue heads.

Further, as per Note under Rule 30(1) of Government Accounting Rules, 1990, expenditure on a temporary asset or expenditure on Grants-in-aid to local bodies or institutions (for the purpose of creating assets which will belong to these local bodies or institutions) cannot ordinarily be classifiable as capital expenditure, and shall not, except in cases specifically authorised by the President on the advice of Comptroller and Auditor General, be debited to a capital head of account. The State Government had incurred an expenditure of ₹287.38 crore on various schemes like Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), Pradhan Mantri Awas Yojana (PMAY), Rurban Mission, Rural Housing Schemes (State Schemes), etc. which have also been classified under Capital Section. Details have been provided in **Annexure –B**. Such misclassification violates the Accounting Standards and understated Revenue Deficit during 2019-20, besides having impact on other fiscal parameters of the State.

(vi) Compliance of Accounting Standards:

With a view to improve standards of Government accounting and financial reporting which will enhance the quality of decision-making and public accountability, the Government Accounting Standards Advisory Board (GASAB) has formulated Indian Government Accounting Standards (IGASs) for cash system of accounting. The IGASs specifies the disclosure requirements in the Financial Statements of the Union and the State Governments. Accordingly, following three IGASs became mandatory from the effective date after their notification by Ministry of Finance, Government of India.

- a. Guarantees given by Governments : Disclosure Requirements (IGAS 1)
- b. Accounting and classification of Grants-in-aid (IGAS 2)
- c. Loans and advances made by Governments (IGAS 3)

Due to non-receipt of complete information from the State Government, the disclosure requirements of the following IGAS were not complied with to the extent enumerated below:

- a. Guarantees given by the Governments – IGAS 1: Disclosure on class-wise details for guarantees.
- b. Loans and advances made by the Governments – IGAS 3: Disclosure on repayments in arrears from Loanee entities as well as Interest Payment in arrears.

2. Quality of accounts:

(i) Goods and Services Tax (GST): During the year 2019-20, the State's GST collection was ₹1,026.63 crore as compared to ₹ 977.44 crore in the year 2018-19, registering an increase of 49.19 crore (five *per cent* increase). This included Advance Apportionment of IGST from the Government of India amounting to ₹32.52 crore. In addition, the State received an amount of ₹1,195.17 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax (CGST), as per the recommendations of the Fourteenth Finance Commission. The State Government also received, compensation of ₹171.00 crore on account of loss of revenue arising out of implementation of GST during the year 2019-20.

(ii) Booking under Minor Head 800-‘Other Receipts’ and ‘Other Expenditure’: The third tier of classification in Government account is called Minor Head of account and represents programme/activity. Government accounting system has a standardized list of programmes common to both Union and the State Governments. The programmes/activities which are not found in this standardized list are classified under Minor Head 800-Other Receipts/Other Expenditure. Routine operation of Minor Head 800 is to be discouraged, since it renders the accounts opaque.

During the year, the State Government classified receipt of ₹174.49 crore in 45 Major Heads of Accounts, under the Minor head 800-Other Receipts constituting 1.59 *per cent* of the total Revenue Receipts (₹11,001.59 crore). Similarly, an expenditure of ₹200.44 crore in 42 Major Heads of Accounts, was booked under Minor Head 800-Other Expenditure constituting 1.41 *per cent* of the total Revenue and Capital Expenditure (₹14,260.13 crore). Instances of substantial proportion (more than 10 *per cent*) of the receipts and expenditure classified under Minor Head 800 - Other Receipts and Other Expenditure are listed in **Annexure C and D** respectively.

(iii) Unadjusted Abstract Contingent (AC) bills:

Financial rules¹ envisage that no moneys should be drawn from government treasury unless it is required for immediate disbursement. In exceptional circumstances, money is drawn through the instrument called Abstract Contingent (AC) bills for which Rule 31(12) of Delegation of Financial Power Rules, 2019 of Government of Tripura, envisage that necessary documentation in form of Detailed Countersigned Contingent (DCC) bills should be submitted within 60 days from the date of the drawal of concerned AC bills, to show actual utilization of the funds drawn for the stated purpose. The subsequent drawal of the money through AC bill is permissible only on submission of previous pending DCC bills. Prolonged non-submission of

¹ Rule 290 of Central Treasury Rules

DCC Bills renders the expenditure under AC Bills opaque and the expenditure shown in Finance Accounts cannot be vouched as correct or final to that extent. The year wise pendency of the DCC bills is being given below in Table 1:-

Table 1: Year Wise Pendency of the DCC Bills

(₹ in crore)

Year	Opening Balance		DCC bills received during the year 2019-20		Pending DCC Bills as on 31-03-2020	
	No. of Bills	Amount	No. of Bills	Amount	No. of Bills	Amount
Up to 2017-18	2728	66.06	1198	22.12	1530	43.94
2018-19	202	22.49	81	4.81	121	17.68
2019-20	984*	16.99*	444	8.71	540	8.28
Total	3914	105.54	1723	35.64	2191	69.90

* Additions during the year 2019-20.

As on 31st March 2020, there were 2,191 AC bills amounting to ₹69.90 crores pending for submission of DCC Bills by 24 Departments. The list of Major Defaulting Departments is given in Table 2:-

Table 2: Year wise and Department wise (Major Defaulting Departments) pendency of DCC Bills.

(₹ in crore)

Sl. No.	Name of Department	Upto 2017-18		2018-19		2019-2020	
		No. of Bills	Amount	No. of Bills	Amount	No. of Bills	Amount
1.	Relief and Rehabilitation	117	25.00	31	16.08	17	5.07
2.	Tribal Welfare	378	5.84	...	...	17	0.08
3.	Welfare of SCs	361	4.72	...	...	33	0.15
4.	Revenue	212	2.26	32	0.44	293	2.05

(iv) Utilization Certificates (UCs):

Rule 238 (1) of General Financial Rules 2017 envisage that in respect of non-recurring Grants to an Institution or Organisation, a certificate of actual utilization of the Grants received for the purpose for which it was sanctioned should be insisted upon in the order sanctioning the Grants-in-aid. The Utilization Certificate (UC) should be submitted within twelve months of the closure of the financial year by the Institution or Organisation concerned unless specified otherwise. The receipt of such certificate shall be scrutinized by the Ministry or Department concerned. The UCs outstanding beyond the specified periods indicates absence of assurance on utilization of the grants for intended purposes.

The status of pending UCs for non-recurring grants-in-aid receivable by the State Government² against its own programme /schemes, were as follows:

Table 3: Year-wise status of UCs

(₹ in crore)

Year (*)	Pending UCs at the beginning of the year		UCs Actually Received during the year 2019-20		UCs awaited as on 31-03-2020	
	Number	Amount	Number	Amount	Number	Amount
Up to 2017-18	328	213.47	209	145.63	119	67.84
2018-19	318	95.46	126	53.46	192	42.00
2019-20	630	236.64	311	122.50	319	114.14
Total	1276	545.57	646	321.59	630	223.98

* Year relates to 'Due year' i.e. after 12 months of actual drawal.

As on 31 March 2020, 630 number of UCs amounting to ₹ 223.98 crore were pending/awaited from 37 Departments. Major defaulting departments which have not submitted UCs were as follows:

Table 4: List of Major Defaulting Departments

(₹ in crore)

Sl.No.	Name of Department	No. of UCs pending	Amount	Percentage of total outstanding amount
1.	Urban Development Department	24	53.24	23.77
2.	Tribal Welfare Department	105	31.01	13.84
3.	Health Department	51	21.19	9.46
4.	Industries & Commerce Department	21	18.55	8.28
5.	Welfare of Scheduled Castes Department	60	14.05	6.27
6.	Welfare of Minorities Department	57	11.93	5.33
7.	Power Department	1	11.75	5.25

In absence of Utilisation Certificates, it could not be assured that the grants given by the Government were utilized for the stated / intended purpose.

(v) Reconciliation of Receipts and Expenditure between Chief Controlling Officers (CCOs) and Principal Accountant General (A&E): Reconciliation is an essential accounting and internal control process to detect misclassification, fraud and error in the Government Accounts and ensuring accuracy of Accounts. It also ensures effective control on expenditure

² UCs receivable by the Union Government from the State Government have been excluded as the Union Government has inbuilt mechanisms (submission of provisional UC; release of funds after deducting amounts for which UCs are outstanding; submission of audited UC and/or accounts by the grantee) to watch receipt of wanting UCs and regulate future releases of funds.

to keep it within the budget grants. Accordingly, all Chief Controlling Officers (CCOs) are required to reconcile the figures of Receipt and Expenditure of the Government with the figures accounted for by the Accountant General. During the year, all the 62 CCOs of the Government have reconciled hundred *per cent* receipts and expenditure of ₹ 11,001.59 crore and ₹ 15,152.95 crore (including expenditure on public debt and loans and advances) respectively.

(vi) Difference in Cash Balance:

There was a net difference of ₹9.84 crore (Dr.) in Cash Balance of the State Government between the figures reflected in the accounts of Pr. Accountant General (A&E) ₹340.98 crore (Dr.) and that reported by the Reserve Bank of India ₹331.14 crore (Cr.) as on 31 March 2020. This difference is mainly due to erroneous reporting by the accredited banks to the Reserve Bank of India, Nagpur, which is responsible for maintaining the Cash Balance of the State Government. After reconciliation, the net difference still stood at ₹3.45 crore (Credit) as on 30 June 2020. The year-wise position of cash balance differences as on 31 March 2020 were as follows:

Table 5: Year-wise position of Cash Balance (CB) difference with RBI as on 31 March 2020

(₹ in crore)

Year	Net Amount
Prior to 2014-15	0.02 (Dr.)
2014-15	...
2015-16	...
2016-17	0.02 (Cr.)
2017-18	...
2018-19	0.10 (Dr.)
2019-20	9.74 (Dr.)
Total	9.84 (Dr.)

During the year 2019-20, State Government has not claimed any penal interest on delayed remittance/erroneous/double payments from the Banks. However, the State Government has instructed all the Treasuries and Sub-treasuries to calculate penal interest on delayed remittance/erroneous/double payments by the Banks as per guidelines issued time to time from RBI/Government of India. Further, no amount has been written off, or credited into the State Account by RBI during the year 2019-20.

3. Other Items:

i) Expenditure on Ecology and Environment under MH-3435:

The National Environment Policy, 2006 is intended to mainstream environmental concerns in all developmental activities. The Budget and Expenditure data relating to, "Environment",

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

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts up to the level of Minor Head under various functional head of accounts. Normally the expenditure relating to environment protection is booked under the Major Head 3435- Ecology and Environment. During the year, the Government of Tripura incurred ₹0.71 crore against the budget allocation of ₹0.71 crore under this head. The trend of expenditure was 0.008, 0.003, and 0.005 *per cent* of the total Revenue expenditure incurred during 2017-18, 2018-19 and 2019-20 respectively. The Object Head levels of expenditure have been compiled based on vouchers/information received from the State Government and shown in the **Annexure E**.

ii) Major types of Cess levied by the State Government:

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

Table 6: Collection of labour cess and its spending

(₹ in crore)		
Year	Amount of labour cess collected	Amount Spent
2015-16	20.19	3.36
2016-17	24.91	6.19
2017-18	22.16	6.96
2018-19	23.56	7.04
2019-20	18.09	9.90
Total	108.91	33.45

(Source: Labour Directorate, Govt. of Tripura).

The unspent balances are with the Labour Welfare Board (either as fixed deposits or and in Savings Bank/Current Deposit accounts).

(b) Tripura Road Development Cess: The State Government has passed Tripura Road Development Cess Act, 2018 in the month of August 2018 with the purpose of developing the

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

(iii) National Pension System (NPS):

Government of Tripura incurred ₹2,370.59 crore (17.72 *per cent* of total revenue expenditure) on pension and other retirement benefits of State Government employees and entitled officials during the reporting year. This included defined pension contribution towards All India Services Officers borne on the Tripura cadre and recruited on or after 01 January 2004. Meanwhile, the State Government has adopted the National Pension System (NPS) for its employees recruited on or after July 2018. In terms of the scheme, the employee contributes 10 *per cent* of basic pay and dearness allowances, an equivalent amount is paid by the Government, and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL) / Trustee Bank.

As on 01 April 2019, there was un-transferred balance of ₹0.01 crore under the Fund. During the year, the Government of Tripura initially deposited ₹4.12 crore (employees' contribution ₹2.12 crore and Government contribution ₹2.00 crore) into the fund created under the Major Head 8342-117- Defined Contributory Pension Scheme and transferred an amount of ₹3.96 crore to NSDL (₹3.61 crore *via* Treasury and ₹0.35 crore from State Nodal Officer's account) during the year 2019-20. There was a short contribution of ₹0.12 crore by the Government. The un-transferred amount of ₹0.52 crore with accrued interest and short contribution represent outstanding liability of the Government.

(iv) Guarantees:

The State Government extends guarantee on the loans taken from financial institutions by State Government entities *like* Public Sector undertakings *etc.* Guarantees reported in Statements 9 and 20 are based on information received from the Finance Department, which is the authority for issuing such guarantees. The Tripura Fiscal Responsibility and Budget Management (FRBM) Act, 2005 limits the amount of annual incremental risk weighted guarantees to 1 *per cent* of the Gross State Domestic Product (GSDP) of that year, within which, the Government may give guarantee on the security of the Consolidated Fund of the State. The manner in which the Government assigns weights to the loans taken by these entities has not been intimated by Government of Tripura.

During 2019-20, the State Government gave guarantees amounting to ₹246.75 crore which was 0.45 *per cent* of the GSDP. The total guarantees (principal plus interest) outstanding as on 31 March 2020 was ₹734.57 crore (1.33 *per cent* of the GSDP).

(v) Reserve Funds and Deposits:

Reserve Funds are created for specific purposes out of contribution from the Consolidated Fund. Information on Reserve Funds and deposits ('interest bearing' and 'non-interest bearing') and the investments from the earmarked funds are available in Statements 21 and 22 respectively.

There were five Reserve Funds earmarked for specific purposes, out of which one was inactive. The total accumulated balance at the end of 31 March 2020 in these funds was ₹625.57 crore (₹621.36 crore in active funds and ₹4.21 crore in inactive fund), out of which ₹323.95 crore (51.78 *per cent*) was invested.

(a) Non-discharge of interest obligations:

The State Government is required to pay interest on un-invested balances lying under Reserve Funds and Deposits Bearing Interest under Sectors J and K respectively. However, no Budget provision has been made by the State Government towards interest despite available balance in Reserves Funds bearing interest as on 01 April 2019 as detailed below:

Table 7: Interest obligations on Reserve Funds bearing interest

(₹ in crore)				
Sector	Sub-sector	Minimum rate of interest estimated	Balance at the beginning of 2018-19 (₹in crore)	Interest Due (₹ in crore)
J-Reserve Funds	(a) Reserve Funds bearing interest (MH – 8121-122)	7.50 average of Ways and Means Advances interest rate during 2019-20)	241.12	18.08

(b) Inoperative Reserve Funds:

There is only one inoperative Reserve Fund namely General Reserve Fund of Government Commercial Departments/ Undertakings having balance of ₹4.21 crore as on 31 March 2020. The said fund is inoperative since 2014-15. The State Government was requested for closure of the fund (April 2020), but response is awaited (December 2020).

Interest bearing Reserve Funds:**(c) State Disaster Response Fund (SDRF):**

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

Table 8: Status of State Disaster Response Fund (SDRF)**(₹in crore)**

Opening balance (01 April 2019)	Contribution by Centre	State Share	Total receipts during the year	Amount set off (MH 2245-05)	Balance in the fund	Amount invested
₹241.12	₹34.20	₹1.90	₹36.10	₹163.24 (SDRF: ₹66.31 crore and NDRF: ₹96.93 crore)	₹113.98	Nil

State Government released ₹1.90 crore only against the required state share of ₹3.80 crore for the year 2019-20 resulting in short contribution of ₹1.90 crore.

(d) State Compensatory Afforestation Fund (SCAF):

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

Accounting arrangements:

The monies received by the State Governments from the User Agencies need to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Accounts of the State at Minor head level below the Major Head 8336- Civil Deposits. As per Section 3 (4) of the Compensatory Afforestation Fund Act, 2016, 90 *per cent* of the fund needs to be transferred to the Major Head 8121-General and Other Reserve Funds in Public Account of State and balance 10 *per cent* shall be credited into the National Fund on yearly basis provided that, the credit of 10 *per cent* Central share of funds should be ensured on monthly basis so that the same is transferred to the National Fund. The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits' under '8336-Civil Deposits' and 'State Compensatory Afforestation Fund' under 8121- General and other Reserve Funds will be as per the rate declared by the Central Government on year to year basis.

Status of State Compensatory Afforestation Fund:

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

The status of the Fund as on 31 March 2020 was as follows:

Table 9: Status of State Compensatory Afforestation Fund (SCAF)
(₹ in crore)

Opening Balance as on 01 April 2019	Receipts during the year	Disbursement during the year	Closing Balance as on 31 March 2020
Nil	183.65	4.98	178.67

Non-interest bearing Reserve Funds:**(e) Consolidated Sinking Fund (CSF):**

Government of Tripura created a Consolidated Sinking Fund (CSF) in 1999-2000 for amortization of Government loans. The fund has been revised as 'Consolidated Sinking Fund Scheme' by the State Government vide Gazette Notification dated 16 January 2018, effective from the financial year 2017-18. According to Guidelines of the Reserve Bank of India, States

are required to contribute a minimum of 0.5 *per cent* of the outstanding liabilities (public debt plus public account liabilities) as at the end of the previous year.

Following are the transactions in the Fund:

Table 10: Status of Consolidated Sinking Fund (CSF)

(₹ in crore)

Opening balance (01 April 2019)	Additions to the Fund (contribution and interest)		Payments out of the Fund	Total balance in the Fund	Amount invested by RBI	Closing balance (31 March, 2020)	
	Required contribution (0.5 <i>per cent</i> of the outstanding liabilities as on 31 March 2019)	Actuals during 2019-20					
		Contribution					Interest accrued
₹294.79	₹73.90	Nil	24.32	Nil*	₹319.11	₹319.11	Nil

* ₹16,000 only.

The State Government did not contribute ₹73.90 crore to the Fund as per guidelines of Reserve Bank of India.

(f) Guarantee Redemption Fund (GRF):

The State Government constituted a Guarantee Redemption Fund on 12 July 2007. The fund has been revised as 'Guarantee Redemption Fund Scheme' by the State Government vide Gazette Notification dated 29th January 2016, effective from the financial year 2015-16 and subsequent notification dated 16th January 2018 effective from the financial year 2017-18. As per the revised guidelines, the Government shall contribute minimum 0.5 *per cent* of outstanding guarantees every year to achieve a minimum level of 3 *per cent* of outstanding guarantees in next five years and gradually to a desirable level of 5 *per cent*. Following are the transactions in the Fund:

Table 11: Status of Guarantee Redemption fund (GRF)

(₹ in crore)

Opening balance (01 April 2019)	Additions to the Fund (contribution and interest)		Payments out of the Fund	Total balance in the Fund	Amount invested by RBI	Closing balance (31 March, 2020)	
	Required contribution (0.5 <i>per cent</i> of balance as on 31 March 2019)	Actuals during 2019-20					
		Contribution					Interest accrued
₹4.80 [^]	₹2.61	₹4.47	₹0.34	Nil	₹9.61	4.84	4.77

[^]Differs by ₹ 0.01 crore with last year's figure due to rounding off.

However, Guarantee Fees of ₹2.47 crore received during 2019-20 along with ₹2.00 crore received during 2018-19 was transferred to the Fund. There was short contribution of ₹0.14 crore (₹2.61 crore - ₹2.47 crore) to the fund during the year. The Fund balance constitutes 1.84 *per cent* of the outstanding guarantees of ₹523.67 crore at the end of the previous year which is below the desirable level of 3 *per cent*. Transactions in the fund are depicted in Statements 21 and 22.

(vi) Central Road Fund (CRF):

As per accounting rules, grants received from Government of India towards Central Road Fund (CRF) are initially credited to Major Head 1601- Grants-in-aid from Central Government. Thereafter, the amount so received is to be transferred by the State Government to the Deposit Head (under Major Head 8449-Other Deposits, 103- Subventions from Central Road Fund) through the Revenue Expenditure Major Head '3054-Roads and Bridges'. The expenditure on prescribed road works under CRF will first be accounted for under the relevant Capital or Revenue Expenditure section (Major Heads 5054 or 3054) and reimbursed out of the Public Account under Major Head 8449 as a deduct expenditure to the concerned Major Head (5054 or 3054 as the case may be).

During the year, the State Government received grants of ₹22.03 crore towards CRF and transferred an amount of ₹ 22.83 crore (including balance of earlier year) to the Deposit Head 8449 through expenditure Head 3054 and expended the same amount leaving nil balance in the fund.

(vii) Suspense and Remittances:

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. The position of gross balances under major suspense heads for the last three years is given in **Annexure -F**.

(viii) Grants/Loans given to State Public Sector Undertakings (SPSUs) whose accounts are in arrears:

As per available information, Grants of ₹73.35 crore has been given to State PSUs during the year 2019-20 by the State Government. However, it is observed that out of 15 State PSUs, the accounts of eight PSUs were in arrear ranging from one year to four years upto the end of 31 March 2020. During the year 2019-20, the State Government has given grant of ₹23.35 crore to one SPSU – Tripura Road Transport Corporation whose accounts have not been finalized for the years 2017-18 and 2018-19.

(ix) Transfer of funds from Capital Head of Account to Deposit Heads:

During the reporting year the State Government transferred ₹5.20 crore from Capital Head of accounts to Deposit Head (MH 8443-Civil Deposits) through book adjustment. **Annexure -G** gives the detailed break up. The reason for transfer of fund from Capital Head of Account to Deposit Head has not been intimated by the State Government.

(x) Incomplete projects aged five years and more:

There are eight incomplete projects (estimate cost of ₹ 5 crore and above) aged five years and more with total escalation cost of ₹ 14.49 crore. The details are at **Annexure -H**.

(xi) Loans and Advances:

The detailed accounts of Loans and Advances given by the State Government are maintained by the State Government Departments, which are required to confirm the loan balances to the Accountants General (A&E) and also to furnish complete information regarding recoveries in arrears. As on 31 March 2020, the outstanding balance of Loans and Advances was ₹ 196.53 crore as per accounts maintained by the Accountant General (A&E), including actual figures in respect of individual loanee accounts, but the State Government has not yet confirmed the balances, though they were asked (April 2020) to do so before closing of annual accounts. Consequently, the information on loans and advances given by the State Government contained in Statements 7 (Volume-I) and 18 (Volume-II) of the Finance Accounts in accordance with the Indian Government Accounting Standards (IGAS) 3 is incomplete.

(xii) Investments:

Information on Government investment appearing in Statements 8 and 19 of the Finance Accounts is based on the vouchers received by the Accountant General (A&E) and confirmed by the State Government. During 2019-20, the Government has invested ₹69.33 crore in 15 entities. The Government also received dividend of ₹7.94 crore (₹6.99 crore from North East Transmission Company Ltd. and ₹0.95 crore from ONGC Tripura Power Company Ltd.) in 2019-20.

(xiii) Notional Expenditure and Balances in Current Deposit and Savings Bank Accounts:

Reserve Bank of India's circular DBOD No.Dir.BC.34/13/3/00/2000-01 dated 17 October 2000 facilitated Government Departments to open savings/current bank accounts to implement various centrally sponsored schemes /State schemes. The Government of India subsequently has decided to transfer funds to implement CSS schemes through State Government (Treasury route) from the financial year 2014-15.

The transfer of moneys out of Consolidated Fund of the State into DDO's bank accounts (outside government accounts) was made possible by the Government of Tripura's order of July 2005. Subsequently, the State Government has issued order in December 2016 and in February 2017 for closure of Current Deposit/Savings Bank Accounts of Drawing and Disbursing Officers (DDOs) of all Departments by 31 March 2017 and instructed all DDOs to deposit the unspent balance lying in CD/SB accounts into Government account. However, the said order of the State Government has not been fully complied with by all the DDOs. Out of 1399 DDOs, 353 DDOs had a closing balance of ₹ 449.60 crore as of 31 March 2020.

Moreover, during the year 2019-20, the Government of Tripura transferred/deposited ₹950.65 crore into Bank Accounts of 722 DDOs for disbursement. The actual date of disbursement of above amount to end users/beneficiaries was unascertainable and to that extent the said expenditure was notional.

(xiv) Status of e-payment:

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. The status of e-payment during last three financial years was as follows:

Table 12: Status of e-payment

(₹ in crore)			
Year	Actual Payment (Revenue & Capital)	E-Payment Amount (through e-Kuber)	Percentage of e-payment
2017-18	11,517.58	9,765.84	84.79
2018-19	12,947.62	11,140.02	86.04
2019-20	13,696.88	11,719.72	85.56

(xv) Write off of Central Loans:

In furtherance of the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 February 2012, wrote off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010 towards Central Plan and Centrally Sponsored Schemes. In respect of Govt. of Tripura, excess payment of ₹ 6.88 crore was made after effective date. Ministry of Finance permitted the State Government to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. Ministry of Finance has so far adjusted ₹4.20 crore including adjustment of ₹0.30 crore during the year

2019-20 against the outstanding loan of the State Government leaving a balance amount of ₹2.68 crore pending for adjustment in the books of the State Government. This has resulted in overstatement of Public Debt of the State Government to that extent.

(xvi) Operation of Personal Deposit (PD)/ Personal Ledger (PL) Accounts:

PD/PL Accounts kept in the Public Account are like banking accounts, facilitating the designated Government Officer to keep the receipts therein and spend them for specific approved purpose. The State Government is authorized to open PD/PL accounts to deposit funds required for specific purpose by transfer of funds from Consolidated Fund or by transfer of funds other than from the Consolidated Fund. During the year 2018-19, the State Government had taken a policy decision to transfer funds from Bank Accounts of DDOs to PD/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. The State Government has opened 99 new PL Accounts during the year 2019-20. The status of such PD/PL Accounts (under MH 8443-106) was as under:

Table 13: Status of PD/PL Accounts

Opening Balance		Addition during the year		Closed during the year		Closing Balance as on 31-03-2020	
No. of Accounts	Amount	No. of Accounts	Amount	No. of Accounts	Amount	No. of Accounts	Amount
102	116.96	99	211.36	Nil	Nil	201	328.32

(xvii) Direct transfer of Central Scheme Funds to implementing Agencies in the State (Funds routed outside State budget):

From 1 April 2014, as per Government of India's decision, all central assistance relating to the Central Schemes are to be routed through the State Government. However, it has been seen from the position available on the PFMS portal of the Controller General of Accounts (CGA), that Government of India released ₹ 853.99 crore during the year 2019-20 directly to the implementing agencies instead of routing through the State Government as against 442.79 crore in 2018-19. Details are at **Appendix-VI**.

(xviii) Disclosures under the Tripura Fiscal Responsibility and Budget Management Rules framed under the Tripura Fiscal Responsibility and Budget Management (FRBM) Act, 2005:

The position of the State Government disclosures under the Tripura FRBM Rules and as also reflected in the accounts is given below:

Table 14: Disclosure under Tripura FRBM Rules

Sl. No.	Targets	Achievements during the year as per the accounts																		
1.	Maintain revenue surplus.	The Government of Tripura had maintained Revenue Surplus during the year 2015-16, 2016-17 and 2018-19 whereas during the year 2017-18 and 2019-20, the Govt. could not maintain Revenue Surplus and there was Revenue Deficit. During the year 2019-20, there was revenue deficit of ₹2,375.32 crore.																		
2.	Reduce fiscal deficit to 3 per cent of GSDP or less.	<p>There was Fiscal Surplus of 1.30, 1.52 and 0.18 per cent of GSDP during the years 2011-12, 2012-13 and 2013-14 respectively. However from the year 2014-15 there was fiscal deficit and the fiscal deficit to GSDP ratio in those years were as follows:</p> <table border="1"> <thead> <tr> <th>Sl. No.</th> <th>Year</th> <th>Fiscal Deficit to GSDP ratio (per cent)</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>2014-15</td> <td>3.39</td> </tr> <tr> <td>2.</td> <td>2015-16</td> <td>4.93</td> </tr> <tr> <td>3.</td> <td>2016-17</td> <td>6.86</td> </tr> <tr> <td>4.</td> <td>2017-18</td> <td>5.22</td> </tr> <tr> <td>5.</td> <td>2018-19</td> <td>2.65</td> </tr> </tbody> </table> <p>During the year 2019-20, fiscal deficit was ₹ 3,261.56 crore constituting 5.89 per cent of GSDP for the year 2019-20*.</p>	Sl. No.	Year	Fiscal Deficit to GSDP ratio (per cent)	1.	2014-15	3.39	2.	2015-16	4.93	3.	2016-17	6.86	4.	2017-18	5.22	5.	2018-19	2.65
Sl. No.	Year	Fiscal Deficit to GSDP ratio (per cent)																		
1.	2014-15	3.39																		
2.	2015-16	4.93																		
3.	2016-17	6.86																		
4.	2017-18	5.22																		
5.	2018-19	2.65																		
3.	Debt stock not exceeding 40 per cent of GSDP.	The total outstanding debt of the State Government during the year 2019-20 was ₹ 11,212.20 crore which constituted 20.25 per cent of GSDP for the year 2019-20*.																		

* GSDP for the year 2019-20: ₹55,358 crore at current prices (as communicated by the Economic Advisor)

(xix) Impact on Revenue Deficit and Fiscal Deficit:

The impact on revenue deficit and fiscal deficit of the State Government as per details in preceding paragraphs is given below.

Table 15: Impact on Revenue and Fiscal Deficit**(₹ in crore)**

Para No.	Item	Impact on Revenue Deficit		Impact on Fiscal Deficit	
		Over Statement	Under Statement	Over Statement	Under Statement
1(v)	'Grants for creation of capital assets' booked under Capital Major Heads.	...	287.38	...	...
3(iii)	Short contribution of Government matching share towards NPS.	...	0.12	...	0.12
3(v)(a)	Non-provision of interest on Reserve Funds bearing interest.	...	18.08	...	18.08
3(v)(c)	Less transfer to the State Disaster Response Fund.	...	1.90	...	1.90
3(v)(e)	Non-contribution to Consolidated Sinking Fund during the year 2019-20.	...	73.90	...	73.90
Total (Net) Impact		381.38 (Under statement)		94.00 (Under statement)	

Annexure-A

Statement of Periodical /Other Adjustments

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

(₹in crore)

Sl. No.	Book Adjustment	Head of Account		Amount	Remarks
		From	To		
1.	Annual adjustment of interest on GPF	2049-Interest Payment, 03-Interest on Small Savings, Provident Funds, etc., 104-Interest on State Provident Funds (Debit)	8009-State Provident Fund, 01-Civil 101-General Provident Funds and 104-All India Services Provident Fund (Credit)	363.64	Interest on GPF (including Group 'D') of State Government Employees & AIS Officers
2.	Annual adjustment of interest on GPF	2049-Interest Payment, 03-Interest on Small Savings, Provident Funds, etc., 104-Interest on State Provident Funds (Debit)	8009-State Provident Fund, 60-Other Provident Funds, 103-Other Miscellaneous Provident Funds (Credit)	0.04	Interest on GPF of TTAADC employees
3.	Adjustment of interest on balances in State Govt. Employees' Insurance Scheme	2049-Interest Payment, 03-Interest on Small Savings, Provident Funds, etc., 108-Interest on Insurance and Pension Fund (Debit)	8011-Insurance and Pension funds, 107-State Government Employees' Group Insurance Scheme (Credit)	8.91	Interest on State Government employees Group Insurance Scheme
4.	State Disaster Response Fund-Contribution	8121-General and Other Reserve Funds, -122- State Disaster Response Fund (Credit)	2245-Relief on account of Natural Calamities, 05-State Disaster Response Fund, 101-Transfer to Reserve Fund and Deposit Account-State Disaster Response Fund (Debit)	36.10	Adjustment of contribution to State Disaster Response (SDRF)

Annexure-A

Statement of Periodical /Other Adjustments—Concl'd.

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

(₹in crore)

Sl. No.	Book Adjustment	Head of Account		Amount	Remarks
		From	To		
5.	State Disaster Response Funds-Expenditure	2245-Relief on account of Natural Calamities, 05-State Disaster Response Fund, 901-Deduct-Amount met from State Disaster Response Fund (Deduct-Debit)	8121-General and Other Reserve Funds, -122- State Disaster Response Fund (Debit)	163.25	Adjustment of expenditure met from State Disaster Response Fund
6.	Adjustment of interest accrued on investments in Guarantee Redemption Fund	8235-120-Guarantee Redemption Fund-Investment Account (Debit)	8235-117-Guarantee Redemption Fund (Credit)	0.34	Interest accrued on investments in Guarantee Redemption Fund
7.	Adjustment of interest accrued on investments in Consolidated Sinking Fund	8222-02-101-Sinking Fund – Investment Account (Debit)	8222-01-101-Sinking Funds (Credit)	24.32	Interest accrued on investments in Consolidated Sinking fund
8.	Write off of Central Loans	6004-02-101- Block Loans (Debit)	0075-00-800-Other Receipts (Credit)	0.30	
9.	State Compensatory Afforestation Fund (SCAF)	2406-Forestry and Wild Life, 04-Afforestation and Ecology Development, 904-Deduct-Amount met from State Compensatory Afforestation Fund (Deduct Debit)	8121-129-State Compensatory Afforestation Fund (Debit)	183.65	Adjustment of expenditure met from State Compensatory Afforestation Fund (SCAF)
10	Central Road Fund (CRF)	3054-80-797 Transfer to Deposit Account (Debit)	8449-103 Subvention from Central Road Fund (Credit)	22.83	Adjustment of Contribution to CRF
11.	Central Road Fund (CRF)	3054-80-901 Deduct -Amount met from CRF (Deduct Debit)	8449-103 Subvention from Central Road Fund (Debit)	22.83	Adjustment of Expenditure met from CRF

ANNEXURE – B

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

Grant-in-aid expenditure designated as ‘Grants for creation of capital assets’ and booked under Capital Major Heads		
Name of scheme & Head of Accounts	Amount (₹ in crore)	Owner (s) of assets created (on the basis of scheme guidelines)
Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) 4515-00-102-90-20-57/ 4515-00-102-91-20-57/ 4515-00-789-90-20-57/ 4515-00-789-91-20-57/ 4515-00-796-90-20-57/ 4515-00-796-91-20-57	97.49	Individual/ Local Bodies
Pradhan Mantri Awas Yojana (PMAY)--Urban 4217-03-51-70-80-57/ 4217-03-789-70-80-57/ 4217-03-796-90-70-57	50.00	Individual
North Eastern Region Urban Development Programme (NERUDP) 4217-01-51-88-91-57/ 4217-01-789-88-91-57/ 4217-01-796-88-91-57	39.15	Urban Local Bodies
Rurban Mission 4515-00-103-89-39-57 / 4515-00-789-89-39-57 / 4515-00-796-89-39-57	17.02	...
North Eastern Council : Power Deptt.- 4552-00-101-90-08-57 / 4552-00-101-91-08-57 / 4552-00-789-90-08-57 / 4552-00-789-91-08-57 / 4552-00-796-90-08-57 / 4552-00-796-91-08-57	6.30	State PSUs
Rural Housing Scheme (State Schemes) 4216-03-800-30-10-57 /4216-03-789-30-10-57 / 4216-03-796-30-10-57	3.12	Individual
National Mission on AYUSH including Mission on Medicinal Plants 4210-01-796-90-46-57 / 4210-01-796-91-46-57	0.48	State Government
Human Resource in Health and Medical Education 4210-03-105-91-45-57/4210-03-789-91-45-57 / 4210-03-796-91-45-57	3.64	State Government
Medical Education & Training (Allopathy)-State Plan 4210-03-105-70-16-57/4210-03-789-70-16-57/ 4210-03-796-70-16-57	5.15	State Government

ANNEXURE – B–Concl.d.

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

Grant-in-aid expenditure designated as ‘Grants for creation of capital assets’ and booked under Capital Major Heads		
Name of scheme & Head of Accounts	Amount (₹ in crore)	Owner (s) of assets created (on the basis of scheme guidelines)
MLA Local Area Development Programme-State Plan 4070-0-800-99-27-57 / 4070-0-789-99-27-57 / 4070-0-796-99-27-57	10.75	ULBs/RLBs/Registered Organization/Society/ Aided Institutions <i>etc.</i>
Grants under Proviso to Article 275(1)-Tribal Area Sub-Plan (CASP) 4225-02-796-91-06-57	2.92	ADC/Society
Addl. Central Assistance for Externally Aided Projects(EAPs) 4406-01-101-91-10-57/4406-01-789-91-10-57/ 4406-01-796-91-10-57	10.05	Society (JICA Project)
Others	41.31	PRIs/ULBs/RLBs/Auto nomous Bodies / Society /Govt. Department.
Total	287.38	

ANNEXURE – C
Statement of Major Head wise Receipts booked under Minor Head
800 – Other Receipts

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

(₹ in crore)

Sl. No.	Major Head		Receipts under Minor Head 800	Total Receipts	Percentage
1	0220	Information and Publicity	0.10	0.10	100.00
2	0235	Social Security and Welfare	0.02	0.02	100.00
3	0404	Dairy Development	0.01	0.01	100.00
4	0852	Industries	100.27	100.27	100.00
5	1054	Roads and Bridges	4.91	4.91	100.00
6	1075	Other Transport Services	0.57	0.57	100.00
7	1456	Civil Supplies	0.12	0.12	100.00
8	0047	Other Fiscal Services	0.04	0.04	100.00
9	0702	Minor Irrigation	0.29	0.32	90.62
10	0059	Public Works	4.28	4.95	86.46
11	0515	Other Rural Development Programmes	0.27	0.33	81.82
12	0070	Other Administrative Services	5.62	8.29	67.79
13	0406	Forestry and Wild Life	8.10	13.82	58.61
14	0216	Housing	1.02	2.16	47.22
15	0215	Water Supply and Sanitation	0.51	1.25	40.80
16	0056	Jails	0.02	0.05	40.00
17	0401	Crop husbandry	1.12	2.98	37.58

ANNEXURE – C – Concl'd.
Statement of Major Head wise Receipts booked under Minor Head
800 – Other Receipts

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

(₹ in crore)

Sl. No.	Major Head		Receipts under Minor Head 800	Total Receipts	Percentage
18	0408	Food Storage and Warehousing	0.06	0.16	37.50
19	0041	Taxes on Vehicles	33.77	97.14	34.76
20	0075	Miscellaneous General Services	6.90	20.44	33.76
21	0405	Fisheries	0.24	0.93	25.81
22	0425	Co-operation	0.03	0.13	23.08
23	0230	Labour and Employment	0.19	0.87	21.84
24	0403	Animal Husbandry	0.30	2.05	14.63
25	0071	Contributions and Recoveries towards Pension and Other Retirement Benefits	0.09	0.60	15.00
26	0202	Education, sports, Art and Culture	0.14	1.05	13.33

ANNEXURE - D

Statement of Major Head wise expenditure booked under Minor Head 800 – Other Expenditure

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

(₹ in crore)

Sl. No.	Major Head		Expenditure under Minor Head 800	Total Expenditure	Percentage
1	3055	Road Transport	9.87	11.07	89.16
2	2250	Other Social Services	2.55	3.60	70.83
3	4070	Capital Outlay on Other Administrative Services	8.06	13.72	58.75
4	2875	Other Industries	5.80	10.70	54.21
5	4801	Capital Outlay on Power Projects	14.30	27.51	51.98
6	2575	Other Special Area Programmes	26.22	54.12	48.45
7	4401	Capital Outlay on Crop Husbandry	6.53	13.61	47.98
8	3054	Roads and Bridges	62.80	143.69	43.70
9	5475	Capital Outlay on Other General Economic Services	0.24	0.76	31.58
10	4055	Capital Outlay on Police	2.33	12.25	19.02
11	4216	Capital Outlay on Housing	0.58	3.19	18.18

ANNEXURE – E

(Annexure to disclosure on Expenditure under MH-3435 under para 3 (i) of Notes to Accounts)

Expenditure under MH-3435- Ecology and Environment compiled based on vouchers/information received from the State Government (₹ in crore)											
Major Head	Sub Major Head	Minor Head	Sub Head	Detailed Head	Object Head	2017-18		2018-19		2019-20	
						Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure
3435 – Ecology & Environment	03- Environmental Research & Ecological Regeneration	103- Research and Ecological Regeneration	31-Science and Technology	02- Ecology Environment	31- GIA	0.00	0.00	0.01	0.01	0.33	0.33
3435 – Ecology & Environment	03- Environmental Research & Ecological Regeneration	103- Research and Ecological Regeneration	31-Science and Technology	20- Research and Ecological Regeneration	31- GIA	0.00	0.00	0.00*	0.00*	0.00*	0.00*
3435 – Ecology & Environment	03- Environmental Research & Ecological Regeneration	104- Climate Change Action Programme	31-Science and Technology	17- Climate Change Action Plan	31- GIA	0.00	0.00	0.00	0.00	0.01	0.01
3435 – Ecology & Environment	03- Environmental Research & Ecological Regeneration	789- Scheduled Caste Sub-Plan	31-Science and Technology	02- Ecology Environment	31- GIA	0.00	0.00	0.02	0.01	0.12	0.12
3435 – Ecology & Environment	03- Environmental Research & Ecological Regeneration	789- Scheduled Caste Sub-Plan	31-Science and Technology	17- Climate Change Action Plan	31- GIA	0.00	0.00	0.01	0.00*	0.01	0.01
3435 – Ecology & Environment	03- Environmental Research & Ecological Regeneration	789- Scheduled Caste Sub-Plan	31-Science and Technology	20- Research and Ecological Regeneration	31- GIA	0.00	0.00	0.00*	0.00*	0.00 *	0.00*
3435 – Ecology & Environment	03- Environmental Research & Ecological Regeneration	796- Scheduled Tribes Plan	31-Science and Technology	02-Ecology Environment	31- GIA	0.00	0.00	0.05	0.03	0.21	0.21

* Figures are negligible

ANNEXURE – E

(Annexure to disclosure on Expenditure under MH-3435 under para 3 (i) of Notes to Accounts)

Expenditure under MH-3435- Ecology and Environment compiled based on vouchers/information received from the State Government (₹ in crore)											
Major Head	Sub Major Head	Minor Head	Sub Head	Detailed Head	Object Head	2017-18		2018-19		2019-20	
						Budget (Original + Suppleme ntary)	Expen diture	Budget (Original + Supplem entary)	Expen diture	Budget (Original + Supplem entary)	Expendi ture
3435 – Ecology & Environment	03- Environmental Research & Ecological Regeneration	796- Scheduled Tribes Plan I	31-Science and Technology	17- Climate Change Action Plan	31- GIA	0.00	0.00	0.02	0.00	0.02	0.02
3435 – Ecology & Environment	03- Environmental Research & Ecological Regeneration	796- Scheduled Tribes Plan	31-Science and Technology	20- Research and Ecological Regeneration	31- GIA	0.00	0.00	0.01	0.01	0.01	0.01
3435 – Ecology & Environment	04-Prevention and Control of Pollution	800-Other Expenditure	31-Science Technology	10- Pollution Board	31- GIA	0.81	0.81	0.32	0.32	0.00	0.00
Total						0.81	0.81	0.44	0.38	0.71	0.71

ANNEXURE –F

Statement of outstanding balances under Major Head 8658 – Suspense Accounts
(Refer para 3 (vii) of Notes to Accounts)

(₹ in crore)

Name of Minor Head	2017-18		2018-19		2019-20		Remarks
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	
8658-101- PAO Suspense	27.82	0.02	36.86	0.37	27.28	0.59	₹ 26.69 crore as on 31-03-2020 is receivable by the State Government from CPAOs, CADP, MoE, NF Railways and RPAO (National Highways).
Net	Dr.27.80		Dr. 36.49		Dr. 26.69		
102 - Suspense Account (Civil)	3.47	2.33	330.75	0.09	0.33	...	₹ 0.33 crore as on 31-03-2020 could not be taken into account due to non-receipt of vouchers and receipt schedules from outside accounting Circles through Inter State Suspense Account .
Net	Dr. 1.14		Dr. 330.66		Dr. 0.33		
107- Cash Settlement Suspense Account	213.07	45.58	198.59	56.79	183.80	54.10	₹ 129.70 crore as on 31-03-2020 due to non-clearance of suspense by PWD Divisions of the State Government.
Net	Dr. 167.49		Dr. 141.80		Dr. 129.70		
110-Reserve Bank Suspense – Central Accounts Office	10.14	...	(-)10.14	...	0.56	...	
Net	Dr. 10.14		Dr. 10.14		Dr. 0.56		
112- Tax Deducted at Source (TDS) Suspense	...	41.66	...	29.30	...	44.44	₹ 44.44 crore as on 31-03-2020 is payable to the CBDT towards Income Tax deduction at source. The amount has been remitted to CBDT in June 2020.
Net	Cr. 41.66		Cr. 29.30		Cr. 44.44		
123- A.I.S. Officers' Group Insurance Scheme	0.01	0.25	0.02	0.26	0.03	0.25	₹ 0.22 crore as on 31-03-2020 payable by the State Government to the CPAO, New Delhi.
Net	Cr. 0.24		Cr. 0.24		Cr. 0.22		
129- Material Purchase settlement suspense account	...	0.80	...	0.80	...	0.80	₹ 0.80 crore as on 31-03-2020 is yet to be settled due to non-receipt of details of expenditure head of account from the State Public Works Divisions.
Net	Cr. 0.80		Cr. 0.80		Cr. 0.80		

ANNEXURE - G

Amount transferred to Deposit Account 8443 from Capital Heads of account

(Refer para 3 (ix) of Notes to Accounts)

(₹ in crore)

Sl.No.	Major Head of Account	Amount transferred to Major Head 8443- Civil Deposits
1	4055 Capital Outlay on Police	0.01
2	4059 Capital Outlay on Public Works	0.30
3	4070 Capital Outlay on other Administrative Services	0.42
4	4202 Capital Outlay on Education, Sports, Art and Culture	0.14
5	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	0.15
6	4401 Capital Outlay on Crop Husbandry	1.06
7	4403 Capital Outlay on Animal Husbandry	0.02
7	4405 Capital Outlay on Fisheries	0.28
8	4408 Capital Outlay on Food Storage and Warehousing	0.98
9	4415 Capital Outlay on Agricultural Research and Education	0.03
10	4435 Capital Outlay on other Agricultural Programmes	0.59
11	4552 Capital Outlay on North Eastern Areas	0.26
12	4701 Capital Outlay on Medium Irrigation	0.18
13	5055 Capital Outlay on Road Transport	0.78
	Total	5.20

ANNEXURE – H

Incomplete Projects aged five years and more

(As on 31 March 2020)

(Refer para 3 (x) of Notes to Accounts)

(₹ in crore)

Sl. No.	Name of Project	Original Estimated Cost	Year of commencement	Escalation Cost as on 31-03-2020
Building Works				
1	Construction of 8 th BN TSR H.Q. at Lalcherra, L.T. Valley, Manu (Dhalai)	14.26	02/2009	1.04
2	Construction of composite Building for accommodation of different office of PWD at Capital Complex, Khejurbagan	7.80	04/2014	0.19
3	Construction of G+3 (4 storied) building for labour & Employment and other Departments, Agartala, West Tripura.	10.62	11/2014	5.15
4	Construction of “Vigyan Gram (Regional Science City) Phase-I at Agartala	19.49	08/2013	...
5	Construction of Dharmanagar Sub-Jail	10.97	01/2015	2.74
6	Construction of Sports Building for different activities at NSRCC.	5.39	08/2013	0.36
Bridge Works				
7	(i) Replacement of Bailey bridge by RCC bridge over Rani Cherra (ii) Replacement of Bailey bridge by RCC bridge over Maharani cherra	6.40	06/2014	2.28
8	Replacement of existing SPT/Bailey bridge by RCC bridge over (i) Betagacharra on the road from Manughat to Amlighat (ii) Manu river on the road from Satchand to Bankul (iii) Manu river on the road from Bankul to Bagmara.	8.91	10/2014	2.73
Total Escalation Cost				14.49

In respect of Sl. No. 4 total progressive expenditure upto 2019-20 is less than original estimated cost.

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