

FINANCE ACCOUNTS

2009-2010

(Volume 1)

GOVERNMENT OF TRIPURA

V.
E.S.
E.S.

**GOVERNMENT OF TRIPURA
FINANCE ACCOUNTS**

2009-2010

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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 2010 presents the accounts of the receipts and disbursements 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 as worked out from the balances recorded in the accounts. 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, 14 & 19) and appendices (IV, V, IX & X) in this compilation have been prepared directly from the information received from the Government of Tripura who 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 compilation, keeping of the accounts, preparation and submission of Annual Accounts to the State Legislature. My responsibility for the compilation, preparation and finalization of accounts is discharged through the office of the Accountant General (A&E). The audit of these accounts is independently conducted through the office of the 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 organizations with distinct cadres, separate reporting lines and management structure.

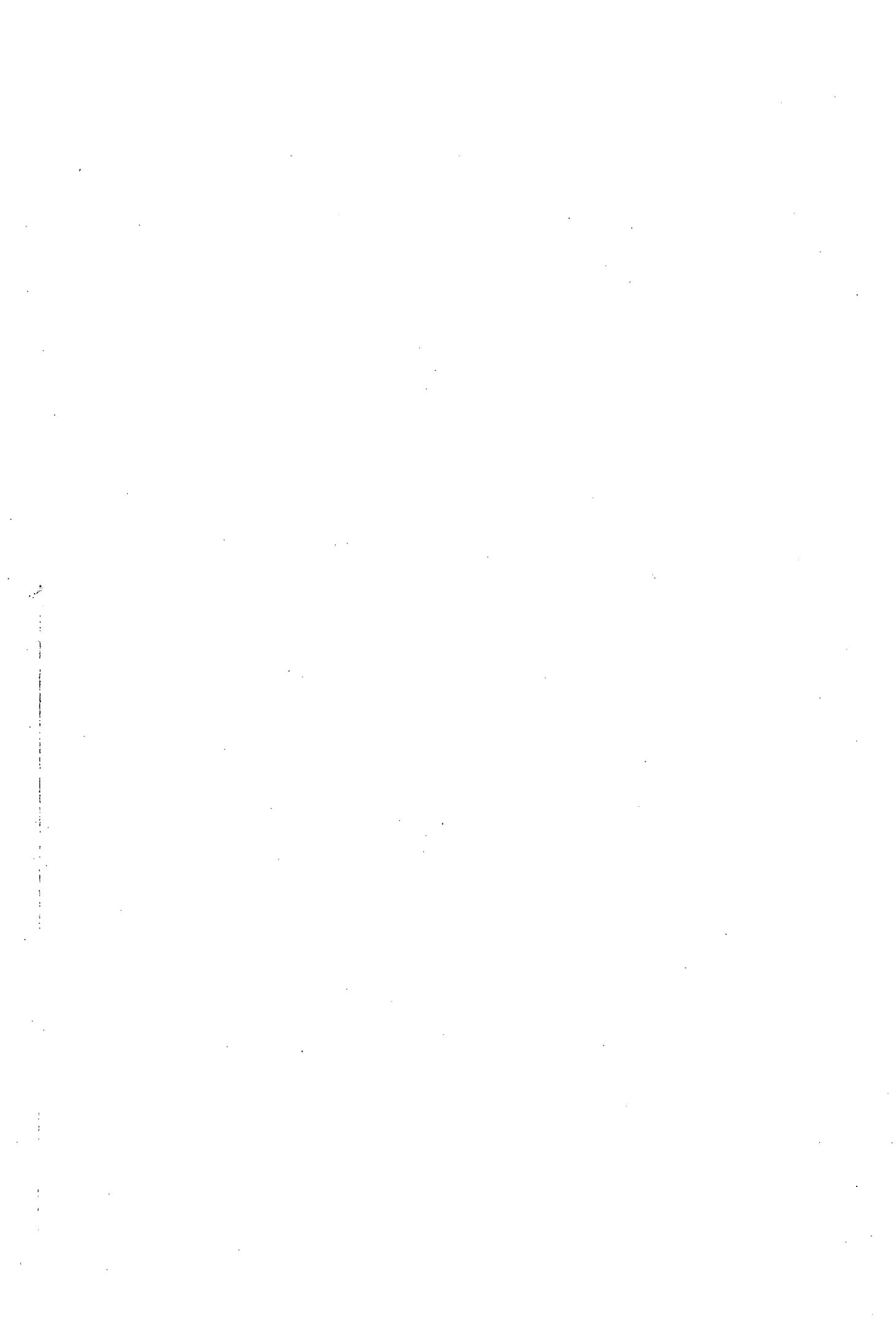
The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant 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 receipts and disbursements for the purpose of the Government of Tripura for the year 2009-2010.

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 Report on the Government of Tripura being presented separately for the year ended 31 March 2010.

(VINOD RAI)
Comptroller and Auditor General of India

Date:
Place:



Guide to the Finance Accounts

A. Broad overview of the Structure of Government Accounts

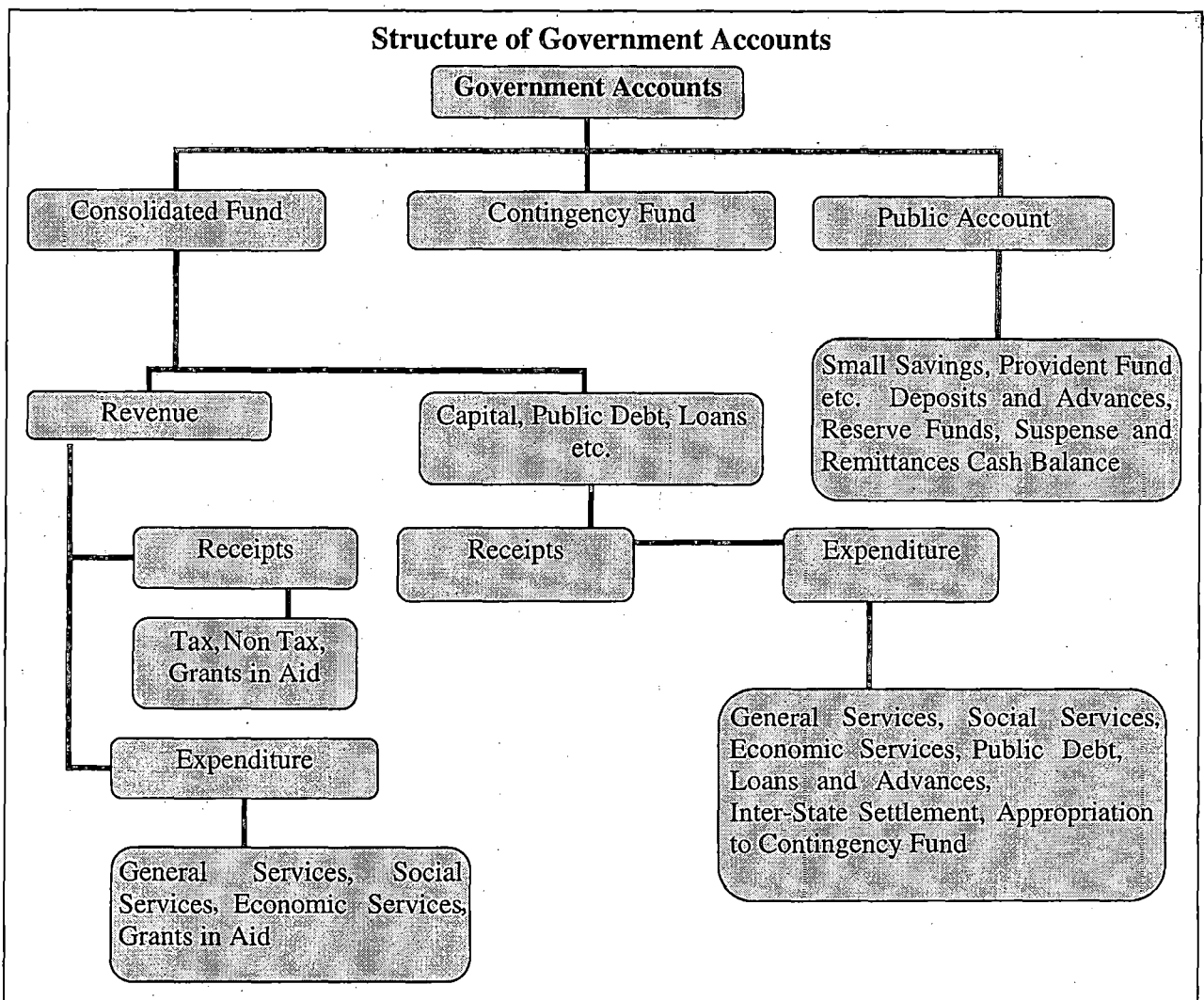
1. The Accounts of the Government are kept in three parts:

Part I: The Consolidated Fund: All Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans & Advances forms the Consolidated Fund of the State.

Part II: The Contingency Fund: Legislature may by law establish a Contingency Fund which is in the nature of an imprest. The Fund 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 in the Consolidated Fund of the State.

Part III: The Public Account: All other public moneys received by or on behalf of the Government are credited to the Public Account. The expenditure out of this account is not subject to the vote of the Legislature. In respect of the receipts into this account, the Government acts as a banker or trustee. Transactions relating to Debt (other than public debt in Part I), Deposits, Advances, Reserve Funds, Remittances and Suspense form the Public Account.

A.1.1 Pictorial representation of Structure of Government accounts



2. DIVISIONS, SECTIONS, SECTORS etc.

The two main divisions of the Accounts in the Consolidated fund are, as depicted in A.1.1 on previous page, 'Revenue and 'Capital, Public Debt, Loans etc.' which are divided into sections 'Receipts 'and 'Expenditure'. Within each of the Divisions and Sections of the Consolidated Fund the transactions on the expenditure side are grouped into Sectors such as, "General Services", "Social Services", "Economic Services", under which specific functions or services shall be grouped. The Sectors are sub-divided into subsectors/Major heads of account. Major heads correspond to functions and are further divided into sub major heads (sub functions) and minor heads (programmes) which are depicted in volume 2 of the Finance Accounts. The classification below minor heads of account i.e. subheads (schemes) and detailed and object heads(objects of expenditure) are not depicted in the Finance Accounts (minor exceptions exist), though some details are included in the appendices.

B. WHAT DO THE STATEMENTS CONTAIN

The Finance Accounts have been divided into two volumes. Volume 1 presents the financial statements of the Government in the form of commonly understood summarised form while the details are presented in volume 2.

Volume 1 contains the Certificate of the Comptroller and Auditor General of India, four summary statements as given below and Notes to Accounts including accounting policy.

1. Statement of financial position: Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are largely financial assets with the figures for progressive capital expenditure denoting physical assets of the Government. Assets, as per the accounting policy, are depicted at historical cost.
2. Statement of receipts and disbursement: This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely, the consolidated fund, contingency fund and public account. Further within the consolidated fund, receipts and expenditure on revenue and capital account are depicted distinctly.

The fiscal parameters of the Government, i.e. the primary, revenue and fiscal deficit are calculated on the operations of the consolidated fund of the State. Hence the following two statements give the operations of the consolidated fund in a summarised form.

3. Statement of receipts (consolidated fund): This statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the GOI, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.
4. Statement of expenditure (consolidated fund): This statement not only gives expenditure by function (activity) but also summarises expenditure by nature of activity (objects of expenditure).

In addition the volume comprises an appendix, Appendix 1, which depicts Cash Balances and Investment of Cash Balances of the Government.

The second volume comprises three parts. The **first part contains six statements** as given below:

5. Statement of progressive capital expenditure: This statement details progressive capital expenditure by functions, the aggregate of which is depicted in statement 1.

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 GOI. Both these together form the public debt of the State Government. In addition, this summary statement depicts 'other liabilities' which are the balances under various sectors in the public account. In respect of the latter, the Government as a trustee or custodian of the funds, hence these constitute liabilities of the Government. The statement also contains a note on service of debt, i.e a note on the quantum of net interest charges met from revenue receipts.
7. Statement of Loans given by the Government: The loans and advances given by the State Government are depicted in statement 1 and recoveries, disbursements feature in statement 2,3 and 4. Here, loans and advances are summarised sector and loanee group wise. This is followed by a note on the recoveries in arrear in respect of loans, the details of which are maintained by the AG office and details of which are maintained by the State departments.
8. Statement of Grants in aid given by the State Government, organised by grantee institutions group wise. It includes a note on grants given in kind also.
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 as at the end of the year are presented in this statement.
10. Statement of Voted and Charged Expenditure: This statement presents details of voted and charged expenditure of the Government.

Part II Volume 2: This part contains **9 statements** presenting details of transactions by minor head corresponding to statements in volume 1 and part 1 of volume 2.

11. Detailed Statement of Revenue and Capital Receipts by minor heads: This statement presents the revenue and capital receipts of the Government in detail.
12. Detailed Statement of Revenue Expenditure by minor heads: This statement presents the details of revenue expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available.
13. Detailed Statement of Capital Expenditure by minor heads: This statement presents the details of capital expenditure of the Government in detail. Non Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available. Cumulative capital expenditure upto the end of the year is also depicted.
14. Detailed Statement of Investments of the Government: The position of Government Investment in the share capital and debentures of different concerns is depicted in this statement for the current and previous year. Details include type of shares held, face value, dividend received etc.
15. Detailed Statement of Borrowings and other Liabilities: Details of borrowings (market loans raised by the Government and Loans etc from GOI) by minor heads, the maturity and repayment profile of all loans is provided in this statement. This is the detailed statement corresponding to statement 6 in part 1 volume 2.
16. Detailed Statement on Loans and Advances given by the Government: The details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc, is presented in this statement. It also presents plan loans separately. This is the detailed statement corresponding to statement 7 in part 1 volume 2.

17. Detailed Statement on Sources and Application of funds for expenditure other than revenue account: The capital and other expenditure (other than on revenue account and the sources of fund for the expenditure is depicted in this statement).
18. Detailed Statement on Contingency Fund and other Public Account transactions: The statement shows changes in contingency fund during the year, the appropriations to the fund, expenditure, amount recouped etc. It also depicts the transactions in public account in detail.
19. Statement showing details of earmarked balances: This statement shows the details of investment out of reserve funds in public account.

Part III Volume 2 contains appendices on salaries, subsidies, grants-in-aid scheme wise and institution wise, details of externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan 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 depicted in the Finance accounts. For a detail list please refer to the index in volume 1 or 2. The Statements read with the appendices give a complete picture of the state of finances prevailing in the State Government.

C. READY RECKONER

For a quick reference to what the statements contain, please refer to the table below. The summary and detail statement in respect of the important parameters is depicted below. The number of appendices depicted below are not exhaustive.

Parameter	Summary Statements (Volume 1)	Detailed Statements (Volume 2)	Appendices
Revenue Receipts (incl Grants received)	2,3	11	
Revenue Expenditure	2,4	12	2 (Salary), 3 (Subsidy)
Grants-In-Aid given by the Government	2	8	4
Capital receipts	2,3	11	
Capital expenditure	1,2,4	5,13,17	
Loans and Advances given by the Government	1,2,7	16	
Debt Position/Borrowings	1,2,6	15	
Investments of the Government in Companies, Corporations etc		14	
Cash	1,2		1,8
Balances in Public Account and investments thereof	1,2	18, 19	
Guarantees		9	
Schemes			5 (Externally Aided Projects), 6,7

C. Book adjustments:

Certain transactions are in the nature of periodical adjustment and book adjustments and do not represent actual cash transaction, as mentioned below. The specific details are mentioned as 'Notes to Accounts' and as footnotes in the relevant statements.

(i) Adjustment of all deductions (GPF, recoveries of advances given etc) from salaries by debiting functional major heads (department concerned) by book adjustment to revenue receipt (e.g. deductions other than GPF)/Public Account (e.g. GPF).

(ii) Creation of funds/adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g. Calamity Relief Fund, Reserve Funds, Sinking Fund etc.

(iii) Crediting of deposit heads of accounts in public account by debit to Consolidated Fund.

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

(v) Certain adjustments such as adjustment of Debt waiver scheme granted by the Government of India in accordance with the recommendation of Finance commission. It affects both revenue receipts and Public Debt heads where Central loans are written off by crediting 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government.

1: STATEMENT OF FINANCIAL POSITION

(Rupees in crore)

Assets ¹	Reference (Sr. No)		As at 31 st March 2010	As at 31 st March 2009
	Notes to Accounts	Statement / Appendix		
Cash				
(i) Cash in Treasuries and Local Remittances	...	Appendix I	(-) 1.13	(-) 1.13
(ii) Departmental Balances	...	Statement - 18	21.35	12.82
(iii) Permanent Imprest	...	Statement - 18	0.21	0.21
(iv) Cash Balance Investment	...	Statement - 18	2,60.05	7,44.35
(v) Deposits with Reserve Bank of India (If credit balance include here with minus sign)	Sr. No. 7	Appendix I	(-) 88.15	(-) 1,30.07
(vi) Investments from earmarked funds ²	...	Statement - 19	2,93.03	2,73.78
Capital Expenditure				
(i) Investments in shares of Companies, Corporations, etc.	...	Statement - 5	7,80.32	6,41.00
(ii) Other Capital Expenditure	..	Statement - 13	89,28.68	77,35.77
Contingency Fund (un-recouped)	...	...	...	...
Loans and Advances	Sr. No. 9	Statement - 7	84.62	70.56
Advances with departmental officers	...	Statement - 18	2.47	2.55
Suspense and Miscellaneous Balances³	Sr. No. 11	Statement - 18	15.26	73.41
Remittance Balances	...	Statement - 18	1,32.23	1,06.83
Cumulative excess of expenditure over receipts⁴	...	...	...	...
Total			1,04,28.94	95,30.08

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.

1: STATEMENT OF FINANCIAL POSITION - Concl'd.

(Rupees in crore)

<i>Liabilities</i>	<i>Reference (Sr. No)</i>		<i>As at 31st March 2010</i>	<i>As at 31st March 2009</i>
	Notes to Accounts	Statement / Appendix		
Borrowings (Public Debt)				
(i) Internal Debt	...	Statement - 15	29,40.91	26,15.64
(ii) Loans and Advances from Central Government	...			
Non-Plan Loans	...	Statement - 6	8.39	9.11
Loans for State Plan Schemes	...	Statement - 6	4,29.81	4,51.86
Loans for Central Plan Schemes	...	Statement - 6	0.69	0.75
Loans for Centrally Sponsored Plan Schemes	...	Statement - 15	18.97	20.15
Other loans	...	Statement - 15	16.64	18.03
Contingency Fund (corpus)	...		10.00	10.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds etc.	...	Statement - 6	17,95.99	14,96.89
(ii) Deposits	...	Statement - 18	1,95.88	1,14.29
(iii) Reserve Funds	Sr. No. 10	Statement - 18	3,60.52	3,29.79
(iv) Remittances Balances	...	Statement - 18	...	...
(v) Suspense and Miscellaneous Balances	Sr. No. 11	Statement - 18	...	...
Cumulative excess of receipts over expenditure	...	Statement - 17	46,51.14	44,63.57*
Total			1,04,28.94	95,30.08

* Differs by ₹ 0.01 crore with the Finance Accounts 2008-09 due to rounding.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(Rupees in crore)

Receipts			Disbursements		
	2009-2010	2008-2009		2009-2010	2008-2009
Part - I Consolidated Fund					
Section - A: Revenue					
Revenue Receipts			Revenue Expenditure		
Tax revenue (raised by the State)	5,27.01	4,42.50	Salaries ¹	19,72.54	13,53.13
Non-tax revenue			Subsidies	6.12	6.56
			Grants-in-aid ²	5,00.85	2,47.12
Interest receipts	27.88	62.93	General Services		
Others	97.52	86.11	Interest Payment and service of debt	4,08.51	3,94.29
Total	1,25.40	1,49.04	Pension	5,59.89	3,56.43
Share of Union Taxes/Duties	7,06.34	6,86.52	Others	1,99.51	1,25.14
			Total	11,67.91	8,75.86
			Social services	3,35.54	3,22.09
			Economic services	1,35.21	2,45.27
Grants from Central Government	30,42.60	27,98.72	Compensation and assignment to Local Bodies and PRIs	95.62	79.42
Revenue Deficit	...	...	Revenue Surplus	1,87.56	9,47.33
Section - B : Capital					
Capital Receipts	...	...	Capital Expenditure		
			Salaries ¹	34.17	21.46
			General Services	2,13.87	1,92.84
			Social Services	4,12.57#	3,72.20
			Economic Services	6,71.61#	6,15.89

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'.

₹ 1,96.75 crore was given by the State Government as Grants-in-aid under Social and Economic Services under capital expenditure.

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

(Rupees in crore)

Receipts			Disbursements		
	2009-2010	2008-2009		2009-2010	2008-2009
Part - I Consolidated Fund					
Section - B : Capital					
Recoveries of Loans and Advances	3.51	3.25	Loans and Advances disbursed		
			General Services	...	...
			Social Services	...	...
			Economic Services	16.92*	17.00
			Others	0.63	1.08
Public debt receipts			Repayment of Public debt		
Internal Debt # (Market loans, NSSF etc.)	4,90.51	2,06.17	Internal Debt (Market loans, NSSF etc.)	1,65.24	1,32.80
Loans from GOI	3.30	2.52	Loans from GOI	28.70	28.32
Inter-State Settlement Account (Net)	...	...	Inter-State Settlement Account (Net)	...	...
Total Receipts Consolidated Fund	48,98.67	42,88.72	Total Expenditure Consolidated Fund	57,57.50	45,11.04
Deficit in Consolidated Fund	(-) 8,58.83	(-) 2,22.32	Surplus in Consolidated Fund	...	...
Part II Contingency Fund					
Contingency Fund	...	...	Contingency Fund	...	...
Part III Public Account³					
Small savings	6,20.53	4,28.57	Small savings	3,21.43	3,61.13
Reserves & Sinking Funds	35.25	1,55.88	Reserves & Sinking Funds	23.77	1,46.00
Deposits	2,38.27	1,50.04	Deposits	1,56.68	97.51
Advances	20.71	26.84	Advances	20.63	26.56
Suspense and Misc	1,53,37.15	1,58,31.14	Suspense and Misc ⁴	1,48,03.24	1,57,26.51
Remittances	11,98.19	12,31.06	Remittances	12,23.60	12,27.32
Total Receipts Public Account	1,74,50.10	1,78,23.53	Total Disbursements Public Account	1,65,49.35	1,75,85.03
Deficit in Public Account	...	...	Surplus in Public Account	9,00.75	2,38.50
Opening Cash Balance	1,31.20	1,47.38	Closing Cash Balance	89.28	1,31.20
Increase in cash balance	...	...	Decrease in cash balance	41.92	16.18

During the year Special Securities issued to National Small Savings Fund of the Central Government is ₹ 63.52 crore and ₹28.69 crore is discharged.

³ For details please refer to statement 18 in Volume 2.

⁴ '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 18.

* Differs by ₹ 0.01 crore with Statement 7 due to rounding.

**3. STATEMENT OF RECEIPTS
CONSOLIDATED FUND**

		(Rupees in crore)	
	Description	2009-10	2008-09
	Revenue Receipts		
A.	Tax Revenue		
A. 1	Own Tax revenue.		
	Land Revenue	5.54	5.55
	Stamps and Registration fees	18.15	17.03
	State Excise	61.09	48.28
	Sales Tax	3,74.93	3,14.79
	Taxes on goods and passengers	...	...
	Taxes on Vehicles	37.14	29.82
	Others	30.16	27.03
A. 2	Share of net proceeds of Taxes		
	Corporation Tax	2,90.73	2,25.20
	Taxes on Income other than Corporation Tax	1,61.95	1,41.40
	Other Taxes on Income and Expenditure	...	...
	Taxes on Wealth	0.66	0.25
	Customs	98.87	1,31.23
	Union Excise Duties	79.64	1,14.42
	Service Tax	74.49	74.02
	Other Taxes and Duties on Commodities and Services	...	...
	Others	...	...
	Total A	12,33.35	11,29.02
B.	Non-tax Revenue		
	Interest receipts	27.88	62.93
	Miscellaneous General Services	22.29	22.28
	Police	16.88	19.86
	Industries	11.87	9.38

3. STATEMENT OF RECEIPTS - Contd.
CONSOLIDATED FUND

		(Rupees in crore)	
	Description	2009-10	2008-09
B.	Non-tax Revenue		
	Other Administrative Services	11.76	2.33
	Public Works	7.71	6.17
	Forestry and Wild Life	6.29	5.57
	Medical and Public Health	4.87	4.52
	Contributions and Recoveries towards Pension and Other Retirement Benefits	2.12	0.70
	Food Storage and Warehousing	1.54	1.53
	Crop Husbandry	1.52	1.70
	Education, Sports, Art and Culture	1.50	1.55
	Animal Husbandry	1.45	1.56
	Village and Small Industries	1.46	0.02
	Housing	1.34	1.13
	Stationery and Printing	1.26	1.75
	Water Supply and Sanitation	1.13	1.23
	Fisheries	0.68	1.89
	Other General Economic Services	0.40	0.36
	Labour and Employment	0.39	0.26
	Public Service Commission	0.25	0.18
	Tourism	0.23	0.62
	Information and Publicity	0.16	0.22
	Civil Supplies	0.08	0.09
	Jails	0.08	0.05
	Co-operation	0.07	0.05

**3. STATEMENT OF RECEIPTS - Contd.
CONSOLIDATED FUND**

		(Rupees in crore)	
	Description	2009-10	2008-09
B.	Non-tax Revenue		
	Social Security and Welfare	0.06	0.03
	Minor Irrigation	0.06	0.71
	Other Rural Development Programmes	0.03	0.03
	Other Social Services	0.02	0.12
	Others	0.02	0.22
	Total B	1,25.40	1,49.04

GRANTS FROM GOVERNMENT OF INDIA

		<i>Actuals</i>	
		(Rupees in crore)	
	Description	2009-10	2008-09
C.	Grants		
	Grants-In-Aid from Central Government		
	Non-Plan Grants		
	Grants under the proviso to Article 275(1) of the Constitution	12,06.06 (a)	12,08.11(a)
	Grants towards contribution to Calamity Relief Fund	...	...
	Grants under National Calamity Contingency Fund	...	...
	Other Grants	83.03	1,11.25
	Grants for State/Union Territory Plan Schemes		
	Block Grants(of which EAP)	13,04.55 (b)	11,42.89 (c)

- (a) Includes ₹ 16.09 crore and ₹ 10.37 crore of Calamity Relief Fund for the year 2009-10 and 2008-09 respectively.
- (b) Includes ₹ 29.66 crore for EAP and ₹ 95.67 crore being NLCPR.
- (c) Includes ₹ 22.62 crore for EAP and ₹. 39.19 crore being NLCPR.

**3. STATEMENT OF RECEIPTS - Contd.
CONSOLIDATED FUND**

GRANTS FROM GOVERNMENT OF INDIA - Concl'd.

		<i>Actuals</i>	
		(Rupees in crore)	
	Description	2009-10	2008-09
C.	Grants		
	Grants for State/Union Territory Plan Schemes		
	Grants under the proviso to Article 275(1) of the Constitution	22.11	18.70
	Grant for Central Road Fund	5.27	3.78
	Other Grants	45.71	38.11
	Grants for Central Plan Schemes	32.56	30.49
	Grants for Centrally Sponsored Plan Schemes	2,66.26	2,00.50
	Grants for Special Plan Schemes	77.05	44.89
	Total C	30,42.60	27,98.72
	Total Revenue Receipts(A+B+C)	44,01.35	40,76.78

CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS

		<i>Actuals</i>	
		(Rupees in crore)	
	Description	2009-10	2008-09
D.	Capital Receipts		
	Disinvestment proceeds	...	...
	Others	...	...
	Total D	...	...

**3. STATEMENT OF RECEIPTS - Concl'd.
CONSOLIDATED FUND**

CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS - Concl'd.

		<i>Actuals</i>	
		(Rupees in crore)	
	Description	2009-10	2008-09
E.	Public Debt receipts		
	Internal Debt		
	Market Loans	3,50.00	156.00
	WMA ¹ from the RBI	...	...
	Bonds	...	...
	Loans from Financial Institutions	76.99	47.51
	Special Securities issued to National Small Savings Fund	63.52	2.63
	Other Loans	...	0.03
	Loans and Advances from Central Government		
	Non Plan Loans	...	...
	Loans for State Plan Schemes	3.30	2.52
	Loans for Central Plan Schemes	...	...
	Loans for Centrally Sponsored Plan Schemes	...	...
	Other Loans	...	...
	Total E	4,93.81	2,08.69
F.	Loans and Advances by State Government (Recoveries)²	3.51	3.25
G.	Inter-State - Settlement	...	...
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	48,98.67	42,88.72

¹WMA: Ways and Means Advances.

²Details are in Statement 7 and 16 in Volume 2.

4. STATEMENT OF EXPENDITURE(CONSOLIDATED FUND)					
A. EXPENDITURE BY FUNCTION					
(Rupees in crore)					
	Description	Revenue	Capital	L&A	Total
A	General Services				
A.1	Organs of State				
	Parliament/State/Union Territory Legislatures	9.10	...	...	9.10
	President, Vice-President/Governor, Administrator of Union Territories	2.42	...	...	2.42
	Council of Ministers	0.67	...	...	0.67
	Administration of Justice	26.12	...	...	26.12
	Elections	14.57	...	...	14.57
A.2	Fiscal Services				
	Collection of Taxes on Income and Expenditure	0.20	...	...	0.20
	Land Revenue	19.02	...	...	19.02
	Stamps and Registration	1.80	...	...	1.80
	State Excise	1.62	...	...	1.62
	Taxes on Sales, Trade etc.	5.19	...	...	5.19
	Taxes on Vehicles	1.60	...	...	1.60
	Other Taxes and Duties on Commodities and Services	0.28	...	...	0.28
	Other Fiscal Services	1.56	...	...	1.56
	Appropriation for reduction or avoidance of debt	...	...	...	...
	Interest Payments	4,08.51	...	...	4,08.51
A.3	Administrative Services				
	Public Service Commission	2.46	...	...	2.46
	Secretariat-General Services	29.83	...	...	29.83
	District Administration	27.83	...	...	27.83
	Treasury and Accounts Administration	2.83	...	...	2.83
	Police	5,02.23	26.92	...	5,29.15
	Jails	13.68	...	...	13.68
	Stationery and Printing	9.45	...	...	9.45
	Public Works	1,71.04	69.43	...	2,40.47
	Other Administrative Services	43.62	1,17.50	...	1,61.12
A.4	Pensions & Miscellaneous General Services				
	Pensions and other Retirement Benefits	5,59.89	...	...	5,59.89
	Miscellaneous General Services	...	0.02	...	0.02
	Total General Services	18,55.52	2,13.87	...	20,69.39

4. STATEMENT OF EXPENDITURE(CONSOLIDATED FUND)- Contd.					
A. EXPENDITURE BY FUNCTION					
(Rupees in crore)					
	Description	Revenue	Capital	L&A	Total
B	SOCIAL SERVICES				
B.1	Education, Sports, Art & Culture *				
	General Education	7,73.20	1,17.92	...	8,91.12
	Technical Education	5.46	...	...	5.46
	Sports and Youth Services	31.69	...	...	31.69
	Art and Culture	4.17	...	...	4.17
B.2	Health & Family Welfare				
	Medical and Public Health	1,89.47	68.20	...	2,57.67
	Family Welfare	17.34	...	...	17.34
B.3	Development				
	Water Supply and Sanitation	15.94	1,69.51	...	1,85.45
	Housing	6.46	40.00	...	46.46
	Urban Development	55.07	...	...	55.07
B.4	Information and Broadcasting				
	Information and Publicity	18.40	3.50	...	21.90
B.5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
	Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	1,78.76	46.20	...	2,24.96
B.6	Labour and Labour Welfare				
	Labour and Employment	13.90	...	...	13.90
B.7	Social Welfare & Nutrition				
	Social Security and Welfare	2,12.04	0.02	...	2,12.06
	Nutrition	20.69	0.07	...	20.76
	Relief on Account of Natural Calamities	16.59	...	...	16.59
B.8	Others				
	Other Social Services	1.56	1.00	...	2.56
	Total Social Services	15,60.74	4,46.42	...	20,07.16
C	ECONOMIC SERVICES				
C.1	Agriculture & Allied Activities				
	Crop Husbandry	1,41.94	14.95	...	1,56.89
	Soil and Water Conservation	10.40	5.29	...	15.69
	Animal Husbandry	48.22	9.43	...	57.65
	Dairy Development	1.28	...	...	1.28
	Fisheries	30.47	0.50	...	30.97
	Forestry and Wild Life	58.74	32.54	...	91.28
	Plantations	0.93	...	...	0.93

* The only capital outlay major head for this sub-sector is 4202-Capital Outlay on Education, Sports, Art and Culture.

4. STATEMENT OF EXPENDITURE(CONSOLIDATED FUND) - Contd.					
A. EXPENDITURE BY FUNCTION					
(Rupees in crore)					
	Description	Revenue	Capital	L&A	Total
C	ECONOMIC SERVICES				
	Food, Storage and Warehousing	12.21	2.92	...	15.13
	Agricultural Research and Education	0.54	12.79	...	13.33
	Co-operation	22.10	4.43	0.43	26.96
	Other Agricultural Programmes	...	3.86	...	3.86
C.2	Rural Development				
	Special Programmes for Rural Development	16.31	...	...	16.31
	Rural Employment	0.18	...	...	0.18
	Land Reforms	16.39	...	...	16.39
	Other Rural Development Programmes	87.63	31.68	...	1,19.31
C.3	Special Areas Programmes				
	North Eastern Areas	2.49	67.87	...	70.36
C.4	Irrigation & Flood Control				
	Medium Irrigation	...	15.61	...	15.61
	Minor Irrigation	14.18	20.94	...	35.12
	Flood Control and Drainage	9.48	8.00	...	17.48
C.5	Energy				
	Power	28.80	72.36	16.50	1,17.66
	Non-Conventional Sources of Energy	0.91	4.26	...	5.17
C.6	Industry & Minerals				
	Village and Small Industries	36.19	1.03	...	37.22
	Capital Outlay on Consumer Industries		15.17	...	15.17
	Other Industries	1.17	12.00	...	13.17
	Other Outlays on Industries and Minerals	...	0.95	...	0.95
C.7	Transport				
	Roads and Bridges	1,11.83	3,03.51	...	4,15.34
	Road Transport	11.40	19.95	...	31.35
C.8	Communication				
	Other Communication Services	15.81	0.28	...	16.09
C.9	Science & Technology				
	Other Scientific Research	3.75	0.30	...	4.05
	Ecology and Environment	0.64	...	...	0.64
C.10	General Economic Services				
	Secretariat-Economic Services	2.23	...	...	2.23
	Tourism	2.49	2.84	...	5.33

4. STATEMENT OF EXPENDITURE(CONSOLIDATED FUND) - Contd.					
A. EXPENDITURE BY FUNCTION					
(Rupees in crore)					
	Description	Revenue	Capital	L&A	Total
C	ECONOMIC SERVICES				
	Census Surveys and Statistics	3.82	...	...	3.82
	Civil Supplies	7.40	...	...	7.40
	General Financial and Trading Institutions	...	8.26	...	8.26
	Other General Economic Services	1.98	0.21	...	2.19
	Total Economic Services	7,01.91	6,71.93	16.93*	13,90.77
D	Loans, Grants in Aid & Contribution				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	95.62	...	...	95.62
E	Loans to Government Servants etc.			0.63	0.63
	Miscellaneous Loans	...	...	...	...
F	Public Debt				
	Internal Debt of the State Government	...	...	1,65.24	1,65.24
	Loans and Advances from the Central Government	...	...	28.70	28.70
	Total Loans, Grants in Aid & Contributions	95.62	...	1,94.57	2,90.19
	Total Consolidated Fund Expenditure	42,13.79	13,32.22	2,11.50	57,57.51*

* Differs by ₹ 0.01 crore with Statement No. 2 due to rounding.

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

B. EXPENDITURE BY NATURE

Object of Expenditure	(Rupees in crore)								
	2009-10			2008-09			2007-08		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salaries	19,72.54	34.17	20,06.71	13,53.13	21.46	13,74.59	12,78.00	21.89	12,99.89
Major Works	...	8,71.02	8,71.02	...	8,34.37	8,34.37	...	5,78.44	5,78.44
Grants-in-aid	5,00.85	1,96.75	6,97.60	3,25.92	1,37.26	4,63.18	2,94.56	1,10.02	4,04.58
Pensionary Charges	5,59.89	...	5,59.89	3,56.43	...	3,56.43	3,15.29	...	3,15.29
Interest	4,08.51	...	4,08.51	3,94.29	...	3,94.29	3,95.76	...	3,95.76
Minor Works	2,13.58	11.62	2,25.20	2,25.54	26.31	2,51.85	1,59.72	19.63	1,79.35
Repayment of Borrowings		1,93.94	1,93.94	...	1,61.12	1,61.12	...	1,16.93	1,16.93
Others	1,06.55	41.89	1,48.44	1,54.98	40.43	1,95.41	1,10.29	43.86	1,54.15
Investments	...	1,39.31	1,39.31	..	1,21.94	1,21.94	...	1,22.81	1,22.81
Supplies and Materials	92.91	...	92.91	83.42	...	83.42	42.55	...	42.55
Social Pension	92.56	...	92.56	71.34	...	71.34	41.14	...	41.44
Cost of ration, Medicine, Beeding and Clothing	56.29	...	56.29	35.29	...	35.29	30.55	...	30.55
Scholarship/Stipend	47.40	...	47.40	41.80	...	41.80	37.11	...	37.11
Machinery and Equipment	...	37.89	37.89	..	20.62	20.62	...	27.33	27.33
Wages	36.04	...	36.04	34.00	...	34.00	34.47	...	34.47
Office Expenses	29.64	...	29.64	26.59	...	26.59	22.67	...	22.67
Electricity Charges	24.09	...	24.09	20.18	...	20.18	18.49	...	18.49
Suspense	18.39	...	18.39	(-) 42.39	...	(-) 42.39	(-) 33.84	...	(-) 33.84
Travel Expenses	17.26	...	17.26	17.12	..	17.12	15.31	..	15.31
Loans and Advances	...	17.13	17.13	..	18.08	18.08	...	0.28	0.28
Other Administrative Services	14.16	...	14.16	7.37	...	7.37	7.21	...	7.21
P.O.L.	12.79	...	12.79	14.53	...	14.53	14.78	...	14.78
Cost of fuel etc. and maintenance cost of vehicles	10.34	...	10.34	9.91	...	9.91	9.29	...	9.29

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 1st April 2009 to 31st March 2010.

(ii) **Basis of Accounting:** With the exception of some book adjustments (note below) the accounts represent the actual cash receipts and disbursements during the account period. Assets are valued at historical cost and Government investment etc. is shown at historical cost. Physical assets are not depreciated or amortized. The losses of physical assets at the end of its life is also 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. However, the retirement benefits disbursed during the accounts period have been reflected in the accounts. The expenditure on pension and other retirement benefits to the State Government employees during the year was ₹ 5,59.89 crore (13.29 per cent of total revenue expenditure). For the AIS officers, New Pension Scheme is applicable w. e. f. 1 January 2004, but the State Government is yet to implement the scheme. The State Government is also yet to adopt the scheme for its employees.

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

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

(v) **Classification between Revenue and Capital:** Revenue expenditure is recurring in nature and is supposed 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. Expenditure on Grants-in-Aid is recorded as revenue expenditure in the books of the grantor. In the books of the recipient it is taken as revenue receipt.

2. Inclusion of statements/information recommended by Twelfth Finance Commission:

To bring out greater transparency and to enable informed decision making in Government Account, the Twelfth Finance Commission had recommended for inclusion of the following eight additional statements/information in the State Government Accounts.

Sl No.	Particulars	Status in Finance Accounts.
1	Statement of subsidies given, both explicit and implicit	Appendix -III
2	Statement containing expenditure on salaries	Appendix II
3	Detailed information on pensioners and expenditure on Government pensions	Footnote in Statement No. 12 since 2005-06.
4	Statement containing information on other liabilities as well as repayment schedule	Statement - 15
5	Statement on accretion and erosion of financial assets held by the Government including those arising out of changes in the manner of spending by the Government	Information is available through Statement - 1.
6	Data on committed liabilities in the future.	Not included this year as format is being revisited due to non-availability of requisite information .
7	Implication of major policy decisions taken by the Government during the year on new schemes proposed in the Budget for the future cash flows	Not included this year as format is being revisited due to non-availability of requisite information.
8	Maintenance expenditure with segregation of Salary and non- salary portion	Appendix - XI

NOTES TO ACCOUNTS

3. Bookings under Minor Head 800-Other Receipts and Other Expenditure:

₹ 702.72 crore in 46 Major Heads of accounts were classified under the Minor Head 800- Other Receipts constituting more than 15 per cent of the total receipts. In Major Heads 0852-Industries, 0059-Public Works and 0408-Food Storage and Warehousing, more than 95 per cent of the total receipts were booked under the Minor Head 800-Other Receipt.

Similarly, ₹ 1070.76 crore in 65 Major Heads of accounts was classified under the Minor Head 800- Other Expenditure constituting more than 19 per cent of the total expenditure. In Major Heads 4070 – Capital Outlay on Other Administrative Services, 4055 – Capital Outlay on Police, 3054 – Roads and Bridges, 4406 – Capital Outlay on Forestry and Wildlife, 5054 – Capital Outlay on Roads and Bridges and 4552 – Capital Outlay on North Eastern Areas, more than 95 per cent of the total expenditure were booked under Minor Head 800-Other Expenditure (Details in **Annex A** to this **Notes to Accounts**).

4. Existence of unadjusted Abstract Contingency Bills (AC Bills): The Drawing and Disbursing Officers are authorized to draw sums of money by preparing AC Bills by debiting Service Heads and they are required to present Detailed Contingency Bill (vouchers in support of final expenditure) in all these cases within a specified period. Presently, DC bills for 13,264 Nos. of AC Bills amounting to ₹ 113.45 crore have not been received in the office of the Accountant General as detailed below :-

Unadjusted AC Bills as on 31st March 2010

(Rupees in Crore)

Year	No. of AC Bills Outstanding	Amount Outstanding
Upto 2007-08	137	5.70
2008-09	995	32.78
2009-10	12132	74.97
Total	13264	113.45

5. Transfer of Funds to PD Accounts : Transfer of funds to PD accounts is booked as expenditure in the Consolidated Fund of the State. While the Government is authorized to open Personal Deposit Account in order to deposit money for specific purposes, the Administrators are required to close such accounts at the last working day of the year and transfer the unspent balances back to the Government Accounts.

6. Reconciliation of Receipts and Expenditure: All the Controlling Officers are required to reconcile the Receipts and Expenditure of the Government with the figures accounted for by the Accountant General. Reconciliation has been completed by all 56 Controlling Officers for both total Receipts amounting to ₹ 44,01.55 crore and total Expenditure amounting to ₹ 57,57.50 crore.

7. Cash Balance worked out by the Accountant General is ₹ 88.15 crore (credit). The cash balance reported by RBI as on 31st March 2010 is ₹ 87.50 crore (debit). Thus, there is a difference of ₹ 0.65 crore (Net Cr.) between the two figures. The difference is mainly because of wrong reporting of balances to the RBI, CAS , Nagpur by the Agency bank branches. The difference is under reconciliation.

8. Guarantees reported in Statement 9 are on the basis of the information received from the State Government which is the authority for issuing such guarantees. No amount has been transferred to Guarantee Redemption Fund during account period.

9. In respect of Loans and Investments, for which detailed accounts are kept by the State Government departments, constant efforts are made to obtain complete information. The State Government stated that the information is not readily available for the current year.

10. As per the Notifications of the State Government, suitable budget provision was to be made under revenue expenditure for transfer to Guarantee Redemption Fund and Sinking Fund. No budget provision was made or amount transferred by the State Government in the year 2009-10.

11. The balances under suspense and remittances heads as reflected in these accounts are the 'net' balances worked out by aggregating the outstanding debit and credit balances separately under various heads detailed in the **Annex B** to this **Notes to Accounts**.

NOTES TO ACCOUNTS

12. Certain transactions are in the nature of book adjustments and do not represent actual cash transaction as below:

Periodical adjustments:

SL No.	Book Adjustment	Head of Account		Amount (Rupees in crore)	Remarks
		From	To		
1	Contribution towards Calamity Relief Fund.	2245	8235	15.99	The contribution of State Government towards Calamity Relief Fund has been transferred to 8235 - 111 - Calamity Relief Fund.
2	Debt Consolidation and Relief Facility on the recommendation of the Twelfth Finance Commission	6004	0075	22.25	Debt waiver for the year 2007-08 is reflected during 2009-10.
3	Annual adjustment of interest on G.P.F.	2049	8009	131.62	Interest on G. P. F. (including Group 'D').

13. As per 151 (1) of General Financial Rules provides that Utilization Certificates (UCs) should be obtained by the departmental officers from the grantees and after verification, these should be forwarded to the Accountant General within 18 months from the date of their sanction unless specified otherwise in respect of grants provided for specific purposes. The position of awaited UCs is given below :-

(Rupees in Crore)

Year	Number of UCs awaited	Amount involved
2008-09	1854	1,96.74
2009-10	3020	2,23.37

14. Amount involved in incomplete projects, costing rupees five crore and above, as furnished by the State Government during 2009-10 was ₹ 397.88 crore.

15. Five Treasuries, 47 PW Divisions and 21 Forest Divisions are rendering accounts to the Accountant General. The maximum delays in rendition of accounts by the Treasuries, P. W. Divisions and Forest Divisions were 26 days, 45 days and 36 days respectively.

16. The State Government provides funds to State/district level autonomous bodies and authorities, societies, non-governmental organizations, etc. for implementation of centrally sponsored schemes (State Share) and State schemes. Since the funds are generally not being spent fully by the implementing agencies in the same financial year, there remain unspent balances in the bank accounts of these implementing agencies. The aggregate amount of the unspent balances in the accounts of the implementing agencies kept outside Government accounts (in bank accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is therefore, not final.

NOTES TO ACCOUNTS**Annex 'A'****800 'Other Expenditure'****(Rupees in Crore)**

Sl. No	Major Head		Expenditure under Minor Head 800	Total Expenditure	Percentage
1	4070	Capital Outlay on Other Administrative Services	1,17.50	1,17.50	1,00.00
2	4055	Capital Outlay on Police	26.92	26.92	1,00.00
3	3054	Roads and Bridges	1,11.73	1,11.83	99.91
4	4406	Capital Outlay on Forestry and Wild Life	32.39	32.54	99.53
5	5054	Capital Outlay on Roads and Bridges	2,97.36	3,03.51	97.97
6	4552	Capital Outlay on North Eastern Areas	65.75	67.87	96.88

800 'Other Receipts'**(Rupees in Crore)**

Sl. No	Major Head		Receipts under Minor Head 800	Total Receipts	Percentage
1	0852	Industries	11.87	11.87	100
2	0059	Public Works	7.66	7.71	99.35
3	0408	Food Storage and Warehousing	1.52	1.54	98.70

NOTES TO ACCOUNTS**Annex 'B'***(Rupees in Crore)*

Name of Minor Head	2007-08		2008-09		2009-10		Remarks
	Dr	Cr	Dr	Cr	Dr	Cr	
101- PAO Suspense	0.65	1.18	0.20	1.05	0.20	1.63	₹ 1.43 crore as on 31-03-2010 is payable by the State Government to various ministries being reimbursement of pension for pensioners of Government of Tripura residing outside Tripura and other outward claims.
Net	Cr. 0.53		Cr. 0.85		Cr. 1.43		
102 - Suspense Account (Civil)	1.83	...	0.41	0.40	2.78	0.01	₹ 2.77 crore as on 31-03-2010 could not be booked to final expenditure head due to non-receipt of adjusting documents from other accounting circles/AG.
Net	Dr. (-) 1.83		Dr. 0.01		Dr. 2.77		
107- Cash Settlement Suspense Account	67.82	...	91.53	...	30.67	...	₹ 30.67 crore as on 31-03-2010 could not be booked to final expenditure heads due to non-clearance of suspense by PWD Divisions of the State Government.
Net	Dr. 67.82		Dr. 91.53		Dr. 30.67		
110- Reserve Bank Suspense - Central Accounts Office	...	0.02	...	...	...	...
Net	Cr. 0.02		...		...
112- Tax Deducted at Source (TDS) Suspense	...	1.45	...	13.83	...	13.21	₹ 13.21 crore as on 31-03-2010 is payable to the CBDT being Income tax deduction at source for State Government employees.
Net	Cr. 1.45		Cr. 13.83		Cr. 13.21		
113- Provident Fund Suspense	...	...	...	...	...	0.07	
Net	...		...		Cr. 0.07		
123- A.I.S. Officers' Group Insurance Scheme	...	0.05	...	0.12	...	0.14	
Net	Cr. 0.05		Cr. 0.12		Cr. 0.14		
129- Material Purchase settlement suspense account	...	0.80	...	0.80	...	0.80	
Net	Cr. 0.80		Cr. 0.80		Cr. 0.80		

Constant efforts are underway to clear the balances under these heads. However, clearance of suspense and remittance items depends on the details furnished by the government department, works and forest divisions/central ministries/PAOs/RBI etc.

APPENDIX I
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	On 31 st March 2010	On 31 st March 2009
	(Rupees in lakh)	
(a) General Cash Balances		
1 Cash in Treasuries	...	...
2 Deposit with Reserve Bank	(-) 88,15.22 (#)	(-) 1,30,06.53
3 Remittances in Transit - Local	(-) 1,13.13	(-) 1,13.13
Total	(-) 89,28.35 (#)	(-) 1,31,19.66
4 Investment held in the "Cash Balance Investment Account"	2,60,05.00	7,44,35.00
Total (a)	1,70,76.65	6,13,15.34
(b) Other Cash Balances and Investments		
1 Cash with Departmental Officers (viz. Officers of Forest and Public Works Department)	21,34.88	12,82.14
2 Permanent Advances with Departmental Officers for contingent expenditure	21.72	21.50
3 Investment of earmarked Funds	2,93,02.90	2,73,77.79
Total - (b)	3,14,59.50	2,86,81.43
Total - (a) and (b)	4,85,36.15	8,99,96.77

There was difference of ₹ 65.23 lakh (Net Cr.) between the figures reflected in accounts ₹ 88,15.22 lakh (Cr.) and that intimated by the Reserve Bank of India ₹ 87,49.99 lakh (Dr.) regarding 'Deposit with RBI'. The difference is under reconciliation (August 2010).

Appendix I – Contd.**Explanatory Notes**

(a) **Cash and Cash Equivalents:** Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India 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 ₹ 29.00 lakh 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 day 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 day 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 day treasury bills maturing on that day, RBI rediscounts the holdings of the 14 day Treasury Bills and makes good the shortfall. If there is no holding of 14 day 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 31st March but worked out by 16 April and not simply the daily balance on 31st March.

Appendix I – Concl.

Explanatory Notes – Concl.

(c) The limit for ordinary ways and means advances to the State Government was ₹ 80,00.00 lakh with effect from 1st April 2005. The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances revised by the Bank from time to time. The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2009-10 is given below:-

- (i) Number of days on which the minimum balance was maintained without taking any advance - 365
- (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 - Nil
- (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 01-04-2001:-

	From 23 rd October 2001	From 1 st April 2008
1. Ways and Means Advances	6.50%	...
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 2009-10, no Ways and Means Advance was availed by the Government.

To make up the deficiency in the cash balance, the holding of the Government of India 14 days Treasury Bills were rediscounted on 154 days during the year and interest realized thereon ₹ 26,67.02 lakh.