

No.F. 26(9)-FIN(B)/2020 / 4688-718
GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT

Dated, Agartala, the 17th October, 2020.

MEMORANDUM

Subject:- Transfer of "Tripura Road Development Cess" to Reserve Fund reg.

The undersigned is directed to inform that Collection of Tripura Road Development Cess shall be utilized for the Development of Roads of the State.

As per Section 4 of Tripura Development Cess Act, 2018 and communication received from Office of the Pr. A.G. (A&E), Tripura, Tripura Road Development Cess shall be transferred from the Consolidated Fund of the state to a separate non-interest bearing Reserve fund under Public Account through Revenue Expenditure head of account. Accounting Procedure shall be as follows:

The "Tripura Road Development Cess" collected under Revenue Receipt Head of Account- 0045-00-112-45-04 shall be transferred by debiting Revenue Expenditure Head of Account-3054- 80- 797- 68-02.

After receiving the fund from Finance Department, Public Works (R&B) Department shall utilize the fund under functional heads of Account (under Major heads 3054/5054) mentioned below. Necessary book adjustment relating to transfer to Reserve Fund and other adjustment will be maintained by Pr. Accountant General (A&E), Tripura.

The State Government hereby adopts the following heads of transaction:


For Collection of Road Development Cess:	
0045-00-112-45-04	0045-Other Taxes and Duties on Commodities and Services, 112-Receipts from Cess Under Other Acts, 45- Taxes and Excise, 04- Receipts from Cess under Tripura Road Development Cess
Release of fund by Finance Deptt. for Development of Road Works shall be under below mentioned heads of Account:	
<u>3054-</u> <u>(02/03/04/05)-</u> <u>(337/789/796)-</u> <u>68-02</u>	3054-Roads and Bridges, 02-- Strategic and Border Roads/03- State Highways/04- District and Other Roads/05- Roads of Inter State or Economic Importance, 337- Road Works, 789- Special Component Plan for Scheduled Castes, 796- Tribal Area Sub-Plan, 68- Roads & Bridges, 02- Road Development Works.
<u>5054-(02/03/04/05)-</u> <u>(337/789/796)-</u> <u>68-02</u>	5054-Roads and Bridges, 02-- Strategic and Border Roads /03- State Highways /04- District and Other Roads/ 05- Roads, 337- Road Works, 789- Special component plan for Scheduled Castes, 796- Tribal Area Sub-Plan, 68- Roads and Bridges, 02- Road Development Works.

To regulate this process and to carry out the book adjustment in the books of the Principal Accountant General (A&E) the following adjustment will be carried out by Pr. Accountant General (A&E), Tripura.

Collection of Road Development Cess under Revenue Receipt Head-0045-00-112-45-04 shall be transferred through below mentioned Head of Account:	
3054-80-797-68-02	3054-Roads and Bridges, 80- General, 797- Transfers to Reserve Fund Account, 68- Roads and Bridges, 02- Road Development Works.
Transfer by contra credit to Reserve Fund & Deposits Accounts under below mentioned Heads of Account of Public Accounts:	
8225-02-101-68-02	8225-Roads & Bridges Fund , 02-State Roads & Bridges Fund, 101-State Road & Bridges Fund, 68- Roads & Bridges, 02- Road Development Works.
Since the expenditure is to be met from the Reserve Fund, the following book adjustments shall be carried out by Pr. A.G. (A&E) in the annual accounts of the State :	
Deduct Debit (-)	
3054-02/03/04/05-902	3054-Roads and Bridges, 02-- Strategic and Border Roads/03- State Highways/04- District and Other Roads/05- Roads of Inter State or Economic Importance, 902- Deduct amount met from Road Development Fund, 68- Roads and Bridges, 02- Road Development Works.
5054-(02/03/04/05)-902	5054-Roads and Bridges, 02-Strategic and Border Roads /03- State Highways /04- District & Other Roads/ 05- Roads, 902- Deduct amount met from Road Development Fund, 68- Roads & Bridges, 02- Road Development Works.
Debit	
8225-02-101-68-02	8225-Roads and Bridges Fund , 02-State Roads and Bridges Fund, 101-State Road & Bridges Fund, 68- Roads & Bridges, 02- Road Development Works.

The necessary provision will be made under Major Head-3054 & 5054 for expenditure and for transfer of fund under MH 3054-80-797-Transfer to Reserve Fund. Provision will also be made for deducting amount met from Consolidated Fund under Minor Head-'902'-Deduct amount met from Road Development Fund (MH 3054/5054) from Revised Estimate of 2020-21 onwards.

The initial expenditure will be met from Revenue Expenditure Heads of Account-3054-(02/03/04/05)-(337/789/796)-68-02 and Capital Expenditure Heads of Account 5054-(02/03/04/05)- (337/789/796)-68-02 during the Financial Year 2020-21 onwards for Implementation of Development of Road Works Programmes.


 (A. Sarkar)
 Joint Secretary
 Finance Department
 Government of Tripura.

To

1. The Principal Secretary, Public Works (R&B) Department, Govt. of Tripura
2. The Secretary, Finance Department, Government of Tripura
3. Heads of Department/ Heads of Office of Public Works (R&B).
4. All Treasury Officers/ Sub-Treasury Officers.
5. The Accountant General (A&E), Tripura, Agartala
6. The Commissioner of Taxes & Excise, Finance Department, Govt. of Tripura

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1. PS to the Chief Secretary, Government of Tripura.
2. The Joint Director, IT for uploading in the State Government Website.
3. The Administrator, for uploading the same in finance.tripura.gov.in.