

Accounts At A Glance
for the year 2022-23
Government of Tripura



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

**Presented by : Principal Accountant General
Tripura : Agartala**

Accounts At A Glance

for the year 2022-23

Government of Tripura

Preface

I am happy to present our annual Publication, the 'Accounts at a Glance' for the year 2022-23 which provides a broad overview of Governmental activities, as reflected in the Finance Accounts and Appropriation Accounts.

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

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

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

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



(H. K. Dharmadarshi)

Principal Accountant General (A&E)

Tripura

Agartala

Date: 12 December 2024

Our Vision, Mission and Core Values

VISION

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

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

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

MISSION

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

CORE VALUES

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

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

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Chapter I

Overview

1.1 Introduction

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

1.2 Structure of Government Accounts

Government accounts are kept in three parts:

Structure of Government Accounts

Part 1

● CONSOLIDATED FUND

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

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

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

Part 2

● CONTINGENCY FUND

Part 3

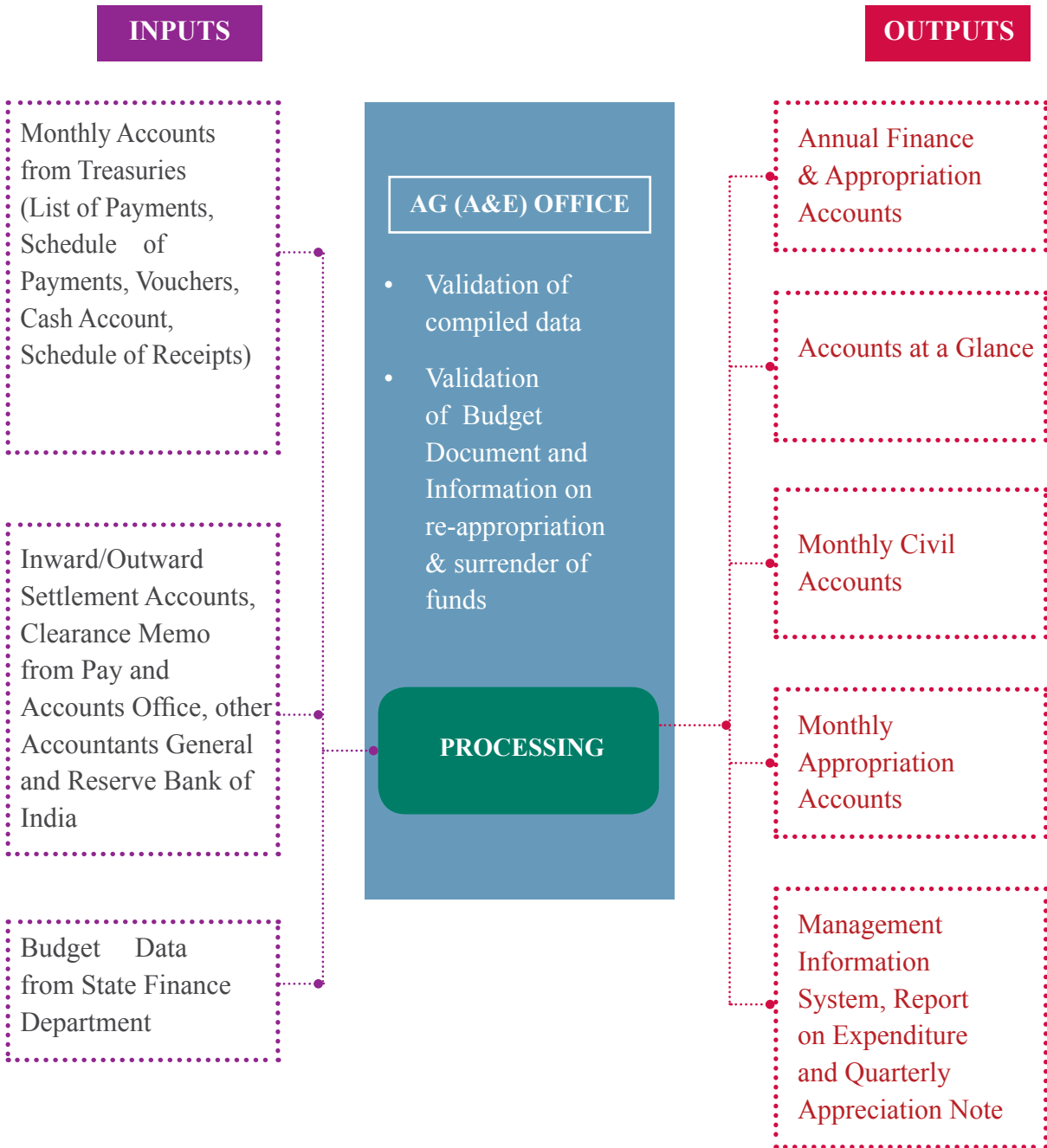
● PUBLIC ACCOUNT

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

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

1.2.2 Compilation of Accounts

Flow diagram for Accounts Compilation



1.3 Finance Accounts and Appropriation Accounts

1.3.1 Finance Accounts

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

The Union Government transfers substantial funds directly to State Implementing Agencies/ Non-Governmental Organizations for implementation of various schemes and programmes. During the year 2022-23, the Government of India (GOI) released ₹1,987.38 crore directly to the implementing agencies in Tripura. Since these funds are not routed through the State Budget, these are not reflected in the Accounts of the State Government. These transfers are exhibited in Appendix VI of Volume II of the Finance Accounts.

1.3.2 Highlights of the Financial year 2022-23

The following table provides the details of actual financial results *vis-a-vis* budget estimates for the year 2022-23:

Sl. No	Component	Budget Estimates (₹ in crore)	Actuals (₹ in crore)	Percentage of Actuals to B.E.	Percentage of Actuals to GSDP [#]
1.	Tax Revenue (including Central Share) (a)	8,630	9,724	112.68	13.38
2.	Non-Tax Revenue	386	402	104.15	0.55
3.	Grants-in-aid & Contributions	12,031	8,183	68.02	13.35
4.	<i>Revenue Receipts (1+2+3)</i>	21,047	18,309	86.99	27.19
5.	Recovery of Loans & Advances	1	52	5,200.00	0.00
6.	Other Receipts	...	...	...	...
7.	Borrowings & Other Liabilities (b)	3,645	1,513	41.51	0.10
8.	<i>Capital Receipts (5+6+7)</i>	3,646	1,565	40.07	2.03
9.	<i>Total Receipts (4+8)</i>	24,693	19,874	80.06	27.09
10.	<i>Revenue Expenditure</i>	21,607	17,739	82.10	24.89
11.	Expenditure on Interest Payments (Out of Revenue Expenditure)	1,499	1,374	91.66	1.89
12.	<i>Capital Expenditure</i>	5,286	2,025	38.31	2.11
13.	<i>Loans and Advances Disbursed</i>	6	110	1,833.33	0.08
14.	<i>Total Expenditure (10+12+13)</i>	26,899	19,874	73.88	27.36
15.	<i>Revenue Surplus (+)/Deficit (-) (4-10)</i>	(-560)	(+570)	(+)101.78	(+)0.78
16.	<i>Fiscal Deficit (4+5+6-14)</i>	(-3,841)	(-1,513)	(-)39.39	(-)2.08

GSDP figure of 2022-23 is ₹72,636 crore as communicated by the Directorate of economics and Statistics, Government of Tripura.

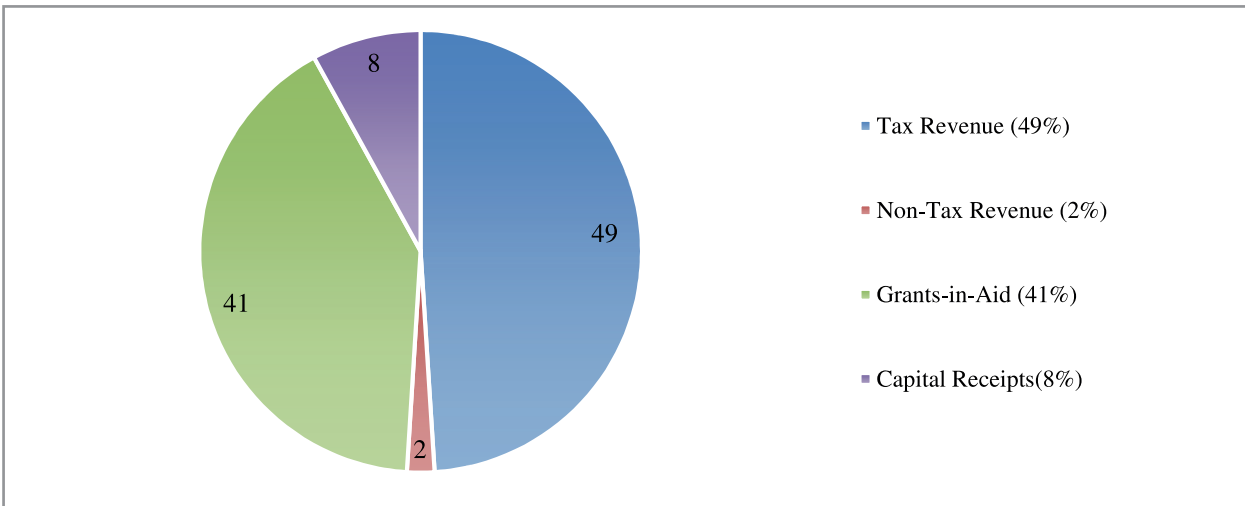
(a) Includes share of net tax proceed assigned to state amounting to ₹6,724 crore (State Government own Tax Receipt were ₹3,000 crore which was 4.13 per cent to GSDP).

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

Receipts and disbursements during the year 2022-23

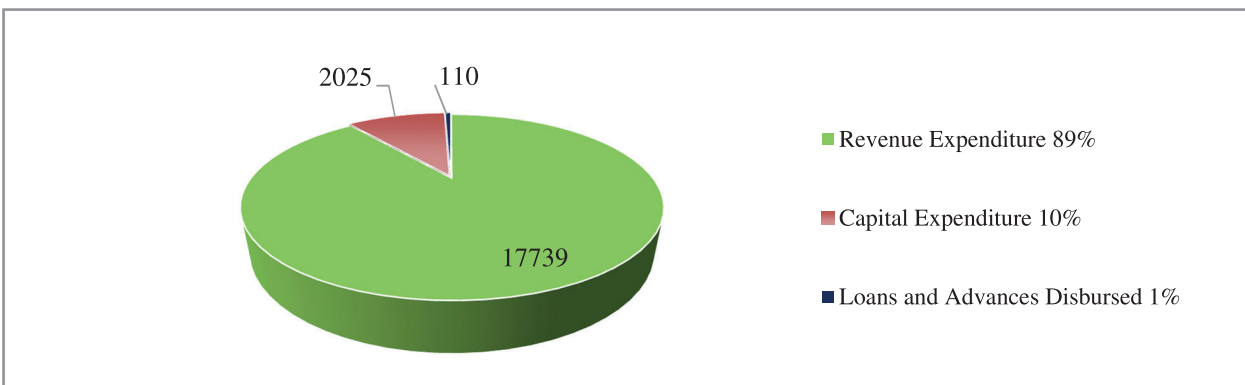
Receipts	Revenue	Tax Revenue (State's Own Revenue of ₹ 3,000/- and Central Share of ₹ 6,724/-)	9,724
		Non Tax Revenue	402
		Grants-in-Aid & Contribution	8,183
		Total	18,309
	Capital	Recovery of Loans and Advances	52
		Borrowings and other Liabilities	1,513
		Total	1,565
Total Receipts		19,874	
Disbursements	Revenue Expenditure	17,739	
	Capital Expenditure	2,025	
	Loans and Advances	110	
	Total Disbursements	19,874	

Total Receipts



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

Total Disbursements



1.3.3 Appropriation Accounts

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

1.3.4 Efficiency on Budget Preparation

At the end of the year, the actual expenditure of the government of Tripura against the budget approved by the Legislature, showed a net saving of ₹9,003 crore (29.90 per cent of budget estimates of ₹30,113 crore) and under-estimation of ₹84 crore (84 per cent of budget estimates of ₹162 crore) on reduction of expenditure. Certain grants, like those relating to Law Department, Revenue Department, Public Works (R&B) Department, Public Works (WR) Department, Tribal Welfare Department, Welfare of Scheduled Castes Department, Agriculture Department and Planning and Co-ordination Department showed substantial savings.

1.4 Sources and Application of Funds

1.4.1 Ways and Means Advances

Ways and Means Advances are taken from the Reserve Bank of India to maintain liquidity by making good the deficiency in the agreed minimum cash balance (₹0.29 crore) which the State Government is required to maintain with the Reserve Bank of India. During 2022-23, the State Government neither availed any Special Drawing facility nor any Ways and Means advances.

1.4.2 Overdraft from the Reserve Bank of India

Overdraft is taken from the Reserve Bank of India while the limit of minimum cash balance falls below ₹0.29 crore, even after taking Ways and Means Advances which is required to be maintained with the Reserve Bank of India. During the year 2022-23, there was no overdraft of the State.

1.4.3 Fund flow statement

The state had a Revenue Surplus of ₹570 crore and a Fiscal Deficit of ₹1,513 crore in 2022-23. The Fiscal Deficit was met from net Public Debt (₹114 crore), decrease in Public Account (₹1,687 crore) and net increase of opening and closing cash balance (₹60 crore). Around 53 per cent of the revenue receipts (₹18,309 crore) and 49 per cent of the total receipt of ₹19,874 crore of the State Government was spent on committed expenditure like salaries (₹5,721 crore), interest payments (₹1,374 crore) and pensions (₹2,683 crore) out of total revenue expenditure of ₹17,739 crore.

Sources and Application of Funds

(₹ in crore)

	Particulars	Amount
SOURCES	Opening Cash Balance as on 01-04-2021	-60
	Revenue Receipts	18,309
	Capital Receipts	0
	Recovery of Loans & Advances	52
	Public Debt	877
	Small Savings Provident Fund & Others	1,713
	Reserves Fund & Sinking Funds	794
	Deposits Received	497
	Civil Advances Repaid	0
	Suspense Account	43,122*
	Remittances	...
	Contingency Fund	65,304
	TOTAL	65303
	APPLICATION	Revenue Expenditure	17,739
Capital Expenditure		2,025
Loans Given		110
Repayment of Public Debt		991
Small Savings Provident Fund & Others		1,603
Reserves Fund & Sinking Funds		775
Deposits Spent		557
Civil Advances Given		0
Suspense Account		41,504**
Remittances		...
Closing Cash Balance as on 31-03-2022		...***
TOTAL		65303

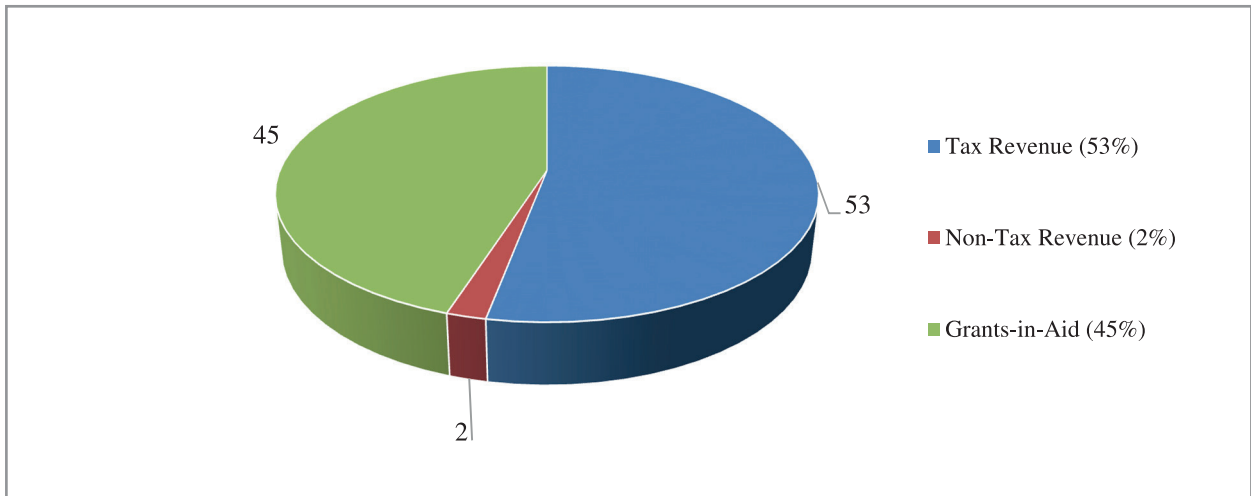
Note: (*) Includes ₹43,118 crore on account of cash balances investment account.

(**) ₹41,494 crore on account of cash balances investment account.

(***) Closing balance is ₹7 lakh.

1.4.4 Where the ₹ came from?

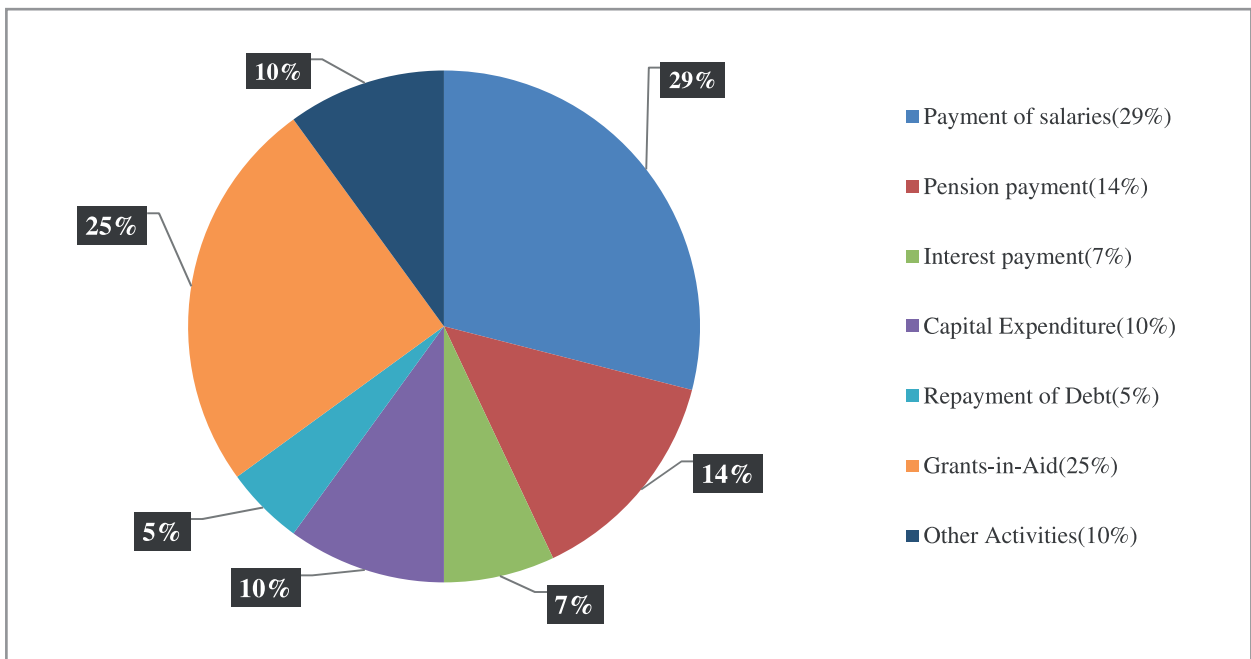
Actual Receipts (percentage of total receipts)



(Amount of Loans and Advances was only ₹52 crore,).

1.4.5 Where ₹ went?

Actual Expenditure (percentage of total expenditure)



During the year 2022-23, Revenue Surplus was ₹570 crore (in 2021-22 the Revenue deficit was ₹1,489 crore) while the fiscal deficit was ₹1,513 crore in 2021-22 the Fiscal Deficit was ₹67 crore). The fiscal deficit constituted 7.61 per cent of total expenditure.

What do the deficits and surplus indicate?

DEFICIT

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

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

REVENUE DEFICIT/ SURPLUS

FISCAL DEFICIT/ SURPLUS

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

1.5 Fiscal Responsibility and Budget Management Act

Deficit indicators, revenue augmentation and expenditure management are major yardsticks for judging the fiscal performance of the Government. The Government of Tripura has enacted the Fiscal Responsibility and Budget Management Act, 2005. As per this Act, the State Government was required to achieve certain fiscal targets by specified periods. Achievements during the year 2022-23 against fiscal targets laid down in the Act and rules framed there under were as follows:

Sl. No.	Financial Parameter	Actual (₹ in crore)	Ratio to GSDP [#]	
			Target	Achievement/shortfall
1	Revenue Surplus	570	Strive to achieve 'NIL' Revenue Deficit	Achieved
2	Fiscal Deficit	1513	5 per cent of GSDP or less	Shortfall (7.61%)
3	Debt	13,595	Not exceeding 40 per cent of GSDP	Achieved (18.72%)

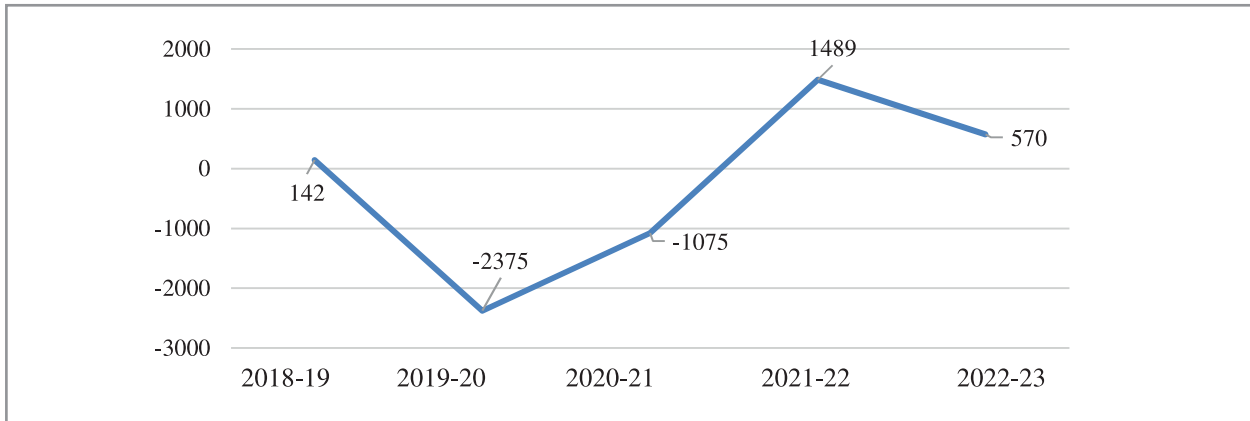
GSDP figure of 2022-23 is ₹72,635.62 crore as communicated by the Directorate of Economics and Statistics, Government of Tripura.

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

The State Government had revenue surplus of ₹1,489 crore in 2021-22 and ₹570 crore revenue surplus during the year 2022-23. Fiscal deficit increased by ₹ 1,446 crore from ₹ 67 crore in 2021-22 to ₹ 1,513 crore in the current year 2022-23.

1.5.1 Trend of Revenue Deficit/Surplus

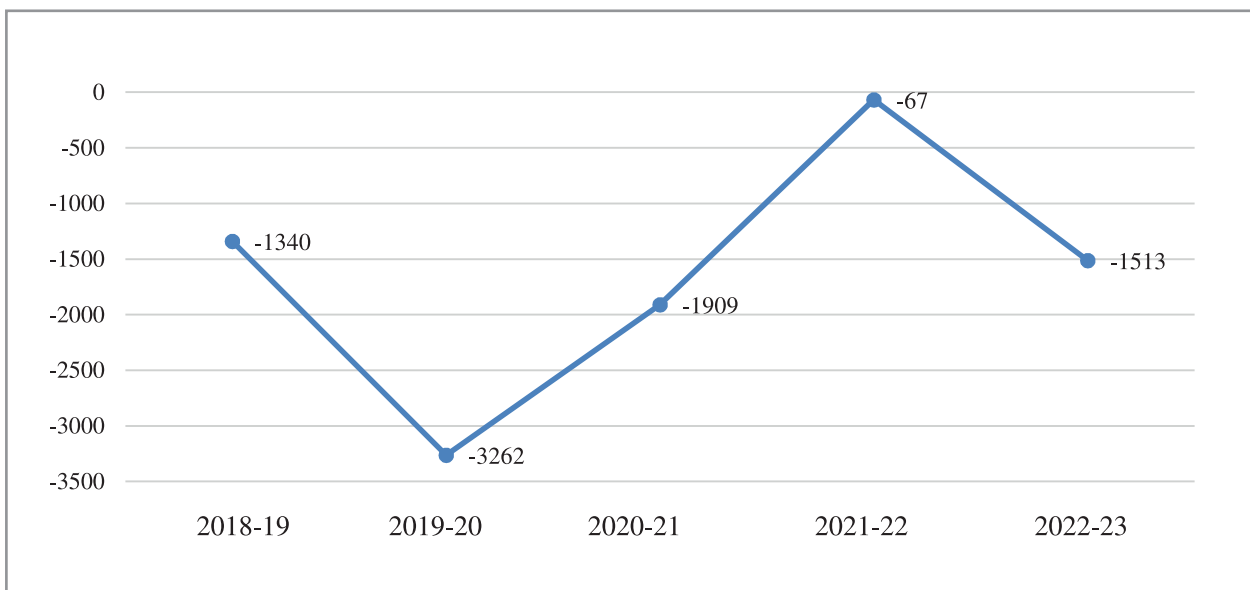
Trend of Revenue Deficit/ Surplus



During the last five years from 2018-19 to 2022-23 there were Revenue Deficit during the year 2018-19, 2019-20, 2020-21 and Revenue Surplus during the year 2021-22 and 2022-23.

1.5.2 Trend of fiscal Deficit/Surplus

Trend of Fiscal Deficit



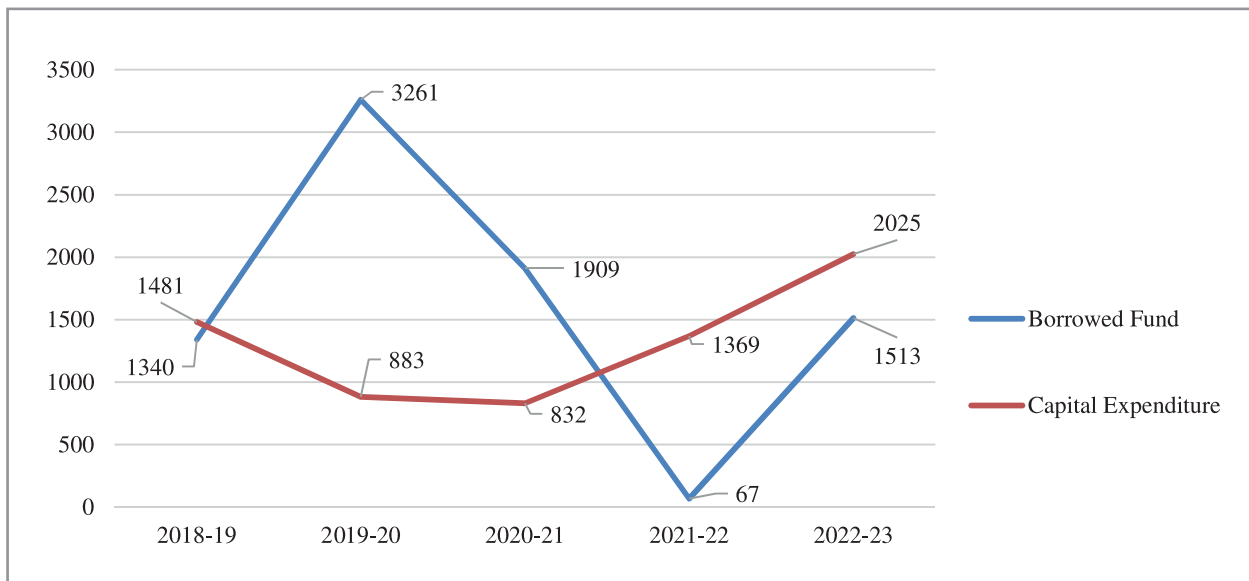
The Fiscal Deficit of the State Government during the year 2022-23 was more as compared to the previous years.

1.5.3 Proportion of borrowed funds spent on Capital Expenditure

(₹ in crore)

Year	Borrowed Fund	Capital Expenditure
2018-19	1,340	1,481
2019-20	3,261	883
2020-21	1,909	832
2021-22	67	1,369
2022-23	1,513	2,025

(₹ in crore)



The governments usually run on fiscal deficits and borrow funds for capital/assets formation or for creation of economic and social infrastructure. The State Government spent an amount of ₹2,025 crore on capital expenditure. Out of which borrowings was ₹1,513 crore exclusive of disbursement of Loans and Advances given by the State Government (₹110 crore).

Chapter II

Receipts

2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total receipts for 2022-23 were ₹19,874 crore.

2.2 Revenue Receipts

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

● TAX REVENUE

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

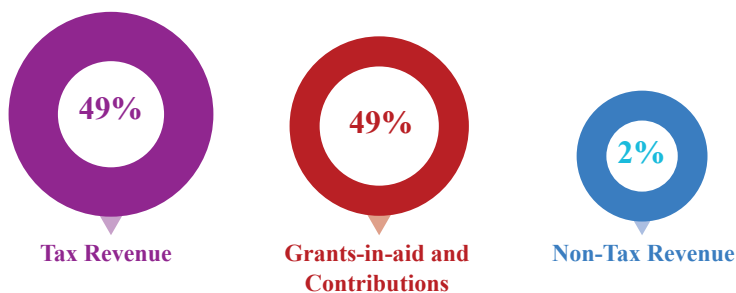
Includes interest receipts, dividend, profits, departmental receipts etc.

NON-TAX REVENUE ●

● GRANTS-IN-AID

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

Revenue Receipts



2.2.1 Revenue Receipts Components (2022-23)

Components		Actuals (₹ in crore)	Per cent to Revenue Receipt
A.	Tax Revenue*	9,724	53.11
	Goods and Services Tax	3,359	18.35
	Taxes on Income & Expenditure	4,494	24.55
	Taxes on Property & Capital Transactions	115	0.62
	Taxes on Commodities & Services	1,756	9.59
B.	Non-Tax Revenue	402	2.20
	Interest Receipts, Dividends and Profits	35	0.19
	General Services	167	0.91
	Social Services	11	0.06
	Economic Services	189	1.04
C.	Grants-in-aid & Contributions	8,183	44.69
	Total – Revenue Receipts	18,309	100.00

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

2.2.2 Trend of Revenue Receipts

(₹ in crore)

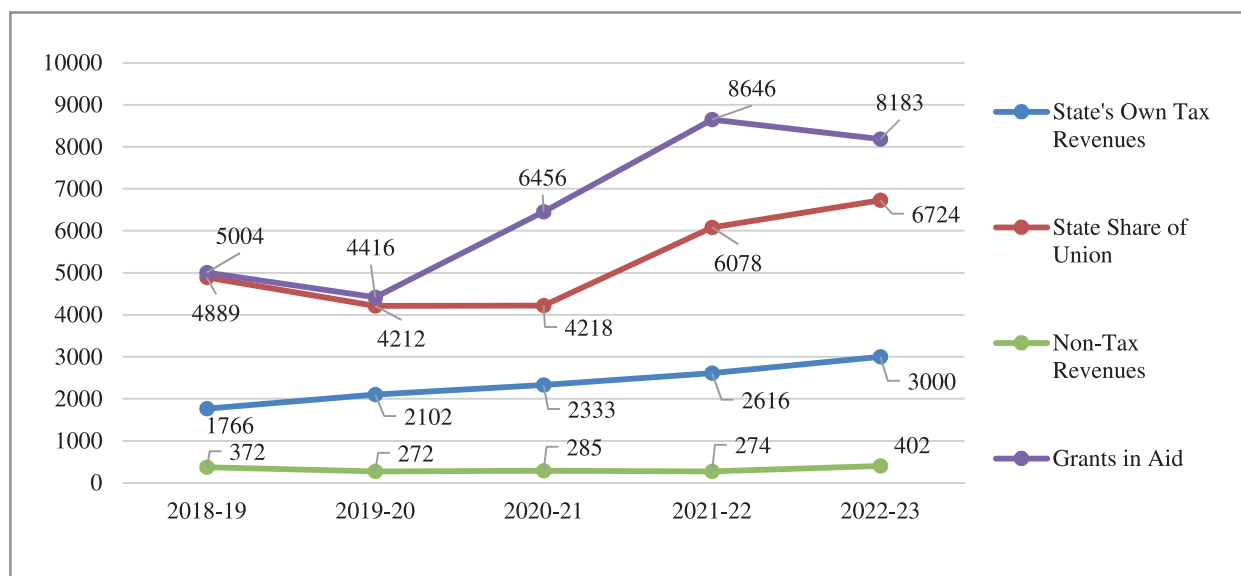
	2018-19	2019-20	2020-21	2021-22	2022-23
Tax Revenues (Raised by the State)	1,766 (3)	2,102 (4)	2,333 (4)	2,616 (4)	3,000 (3)
State Share of Union Taxes/Duties	4,889 (10)	4,212 (8)	4,218 (7)	6,078 (9)	6,724 (11)
Non-Tax Revenues	372 (1)	272 (0)*	285 (0)*	274 (0)*	402 (1)*
Grants in Aid	5,004 (10)	4,416 (8)	6,456 (11)	8,646 (13)	8,183 (10)
Total Revenue Receipts	12,031 (24)	11,002 (20)	13,292 (22)	17,614 (27)	18,309 (25)
GSDP	50,545	55,358	59,753	64,778	72,636

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

* Percentage is negligible, hence shown as 0.

Though the GSDP increased by 12.13 per cent in 2022-23 as compared to previous year, growth in revenue receipts was increased by 3.95 per cent. The total tax revenue (including share of Union Taxes) increased by 12.47 per cent, the non-tax revenue increased by 46.72 per cent and the grants-in-aid decreased by 5.36 per cent as compared to previous year.

Trend of Components of Revenue Receipts



2.3 Tax Revenue

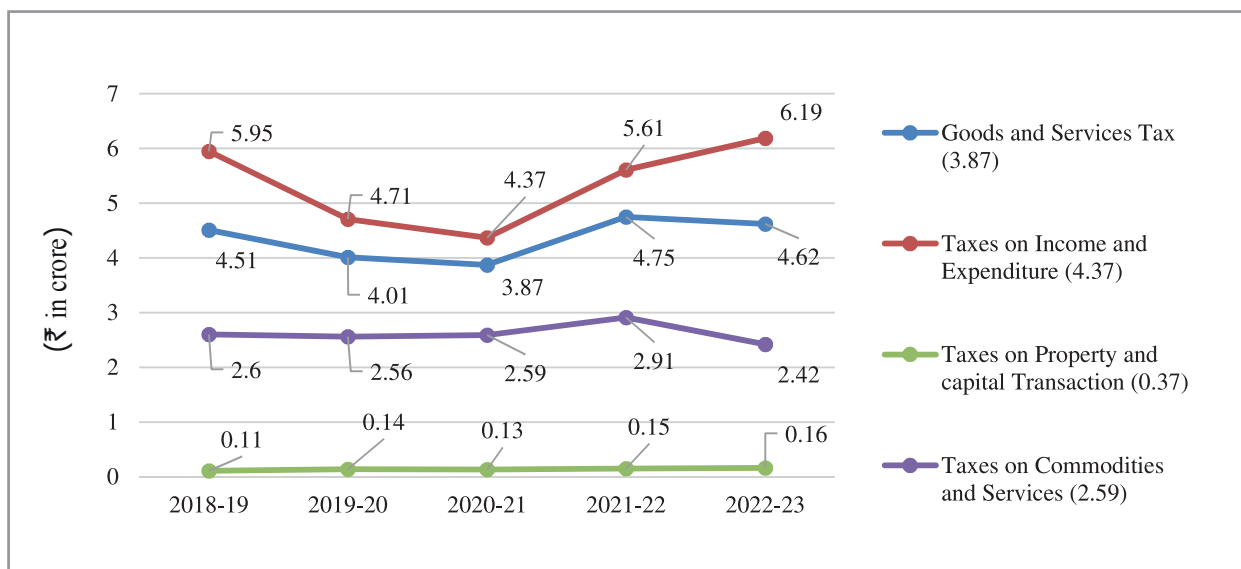
(₹ in crore)

Sector-wise Tax Revenue					
	2018-19	2019-20	2020-21	2021-22	2022-23
a. Goods and Services Tax	2,281 (4.51)	2,222 (4.01)	2,315 (3.87)	3,076 (4.75)	3,359 (4.62)
b. Taxes on Income and Expenditure	3,005 (5.95)	2,605 (4.71)	2,611 (4.37)	3,636 (5.61)	4,494 (6.19)
c. Taxes on Property and Capital Transactions	57 (0.11)	75 (0.14)	79 (0.13)	99 (0.15)	115 (0.16)
d. Taxes on Commodities and Services	1,312 (2.60)	1,412 (2.56)	1,546 (2.59)	1,883 (2.91)	1,756 (2.42)
Total Tax Revenues	6,655 (13.77)	6,314 (11.41)	6,551 (10.96)	8,694 (13.42)	9,724 (13.39)
GSDP	50,545	55,358	59,753	64,778	72,636

Note: Figures in parentheses represent percentage to GSDP.

The net increase in total tax revenue (₹1,030 crore) during 2022-23 was mainly attributable to more collection of Taxes on Income and Expenditure (₹858 crore) and allocation of State Share from Government of India under CGST (₹283 crore) besides the decrease in collection of Taxes on Commodities and Services (₹127 crore).

Trend of Major Taxes in proportion to GSDP#



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

The Gross State Domestic Product (GSDP) of 2022-23 was ₹72,636 crore as communicated by the Directorate of Statistics and Economics, Government of Tripura.

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

Year	Tax Revenue (Including Central Share and States' own Revenue) (₹ in crore)	State share of Union Taxes/ Duties (₹ in crore)	State's Own tax Revenue	
			Tax Revenue (₹ in crore)	Percentage to GSDP
2018-19	6,655	4,889	1,766	3.5
2019-20	6,314	4,212	2,102	3.8
2020-21	6,551	4,218	2,333	3.9
2021-22	8,694	6,078	2,616	4.0
2022-23	9,724	6,724	3,000	4.0

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

(₹ in crore)

Description	2018-19	2019-20	2020-21	2021-22	2022-23
State's own Tax collection	1,766	2,102	2,333	2,616	3,000
Devolution of Union Taxes	4,889	4,212	4,218	6,078	6,724
Total Tax Revenue	6,655	6,314	6,551	8,694	9,724
Per centage of State's own tax to total tax revenue	27	33	36	30	31

The proportion of State's own tax collection in overall tax revenue is 31 *per cent* during the year 2022-23.

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

The proportion of State's own tax collection has experienced an increasing trend from ₹1,766 crore to ₹3,000 crore during the year from 2018-19 to 2022-23. This is an indicative towards the economic growth of the State.

(₹ in crore)

Description	2018-19	2019-20	2020-21	2021-22	2022-23
1.State Goods and Services Tax	977	1,027	1,056	1,283	1,459
2. Land Revenue	5	13	10	9	13
3. Stamp and Registration fees	51	62	70	90	103
4. State Excise	214	232	288	320	368
5. Taxes on Sales, Trade etc.	362	436	403	463	464
6. Taxes on Vehicles	83	97	97	103	118
7. Taxes and Duties on electricity	0*	31	112	34	36
8. Other Taxes	74	204	297	314	439
Total State's own Taxes	1,766	2,102	2,333	2,616	3,000

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

2.4 Cost of Tax Collection

(₹ in crore)

Taxes	2017-18	2018-19	2019-20	2020-21	2022-23
1. Stamp and Registration Fee					
Revenue collection	51	62	70	90	103
Expenditure on collection	2.59	1.69	1.86	1.88	2.84
Cost of tax collection	5.08%	2.73%	2.57%	2.09%	2.75%
2. State Excise Duties					
Revenue collection	214	232	288	320	368
Expenditure on collection	8.68	9.19	9.09	8.39	6.03
Cost of tax collection	4.06%	3.96%	3.16%	2.62%	1.64%
3. Sales Tax/VAT					
Revenue collection	362	436	403	463	464
Expenditure on collection	16.45	18.71	16.21	18.85	16.84
Cost of tax collection	4.54%	4.29%	4.02%	4.07%	3.63%
4. Taxes on Vehicles, Goods and Passengers					
Revenue collection	83	97	97	103	118
Expenditure on collection	4.34	5.14	5.05	5.85	6.02
Cost of tax collection	5.22%	5.30%	5.21%	5.68%	5.10%

The percentage of expenditure on collection of Taxes on Vehicles, Goods and passengers was the highest as compared to the cost of collection of other taxes during the year 2022-23.

2.5 Trend in State's Share of Union Taxes

(₹ in crore)

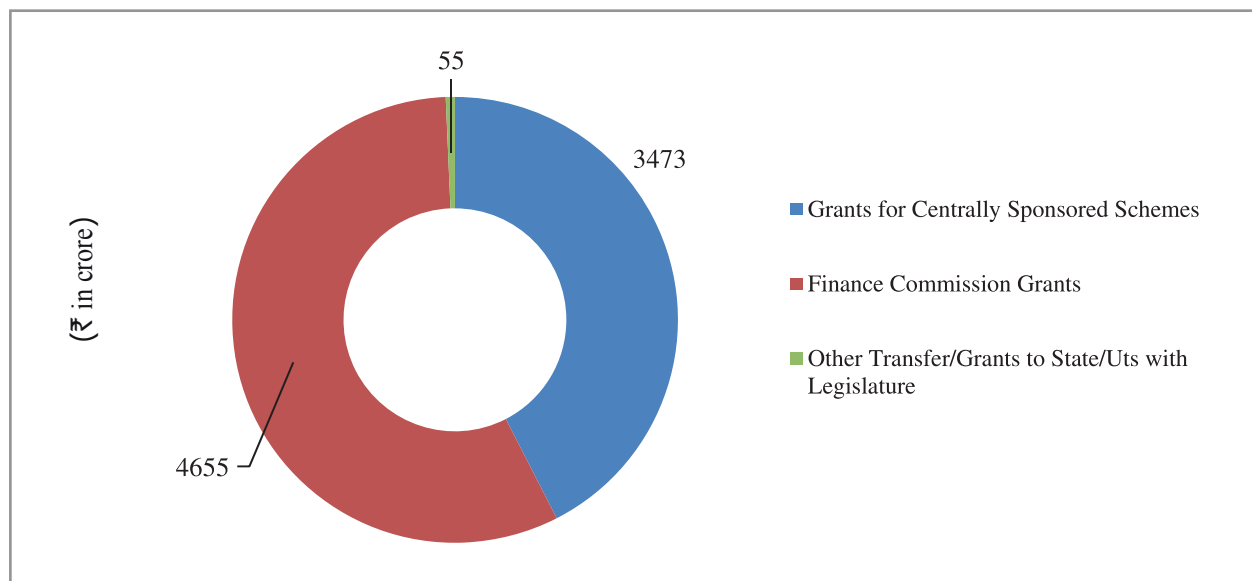
Description	2018-19	2019-20	2020-21	2021-22	2022-23
Central Goods and Services Tax (CGST)	1,207	1,195	1,259	1,793	1,900
Integrated Goods and Services Tax (IGST)	96	...	...	...	...
Corporation Tax	1,700	1,436	1,269	1,755	2,255
Taxes on Income other than Corporation Tax	1,252	1,125	1,301	1,839	2,200
Other Taxes on Income and Expenditure	9	...	...	...	...
Taxes on Wealth	1	0*	...	...	...
Customs	347	267	227	416	264
Union Excise Duties	230	186	142	208	83
Service Tax	45	...	17	61	11
Other Taxes and Duties on Commodities and Services	2	0*	3	6	11
<i>State's share of Union Taxes/Duties</i>	4,889	4,212	4,218	6,078	6,724
<i>Total Tax Revenue</i>	6,655	6,314	6,551	8,694	9,724
<i>Percentage of Union Taxes to Total Tax Revenue</i>	73	67	64	70	69

Government of Tripura received State's Share of Union taxes amounting to ₹6,724 crore which was 69 per cent of total Tax Revenue of ₹9,724 crore during the year 2022-23.

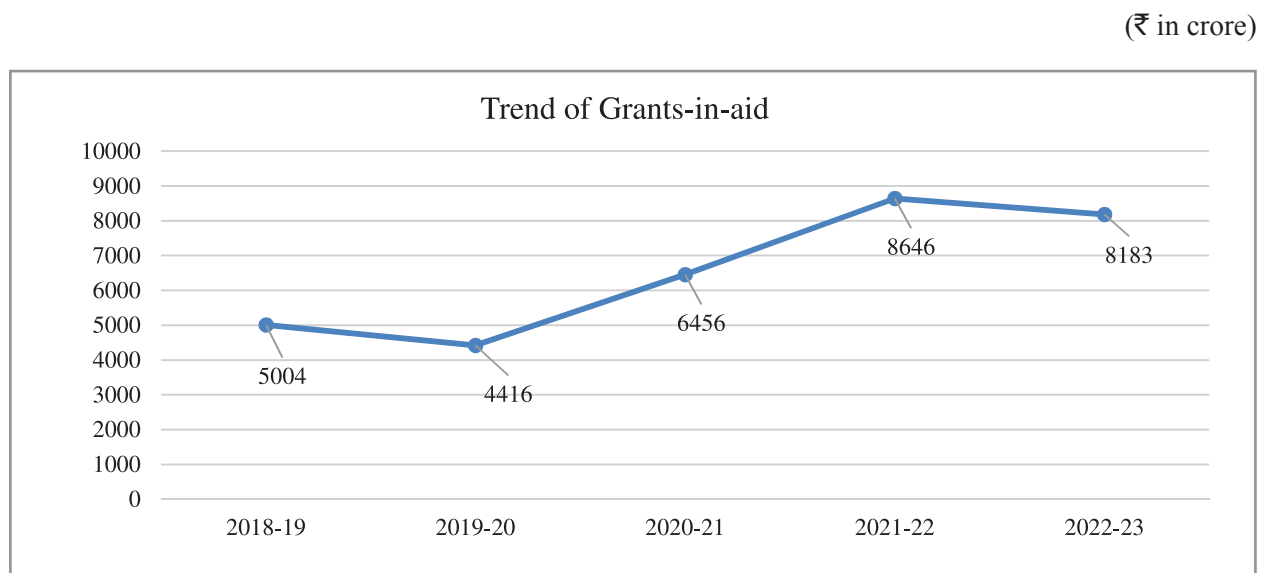
2.6 Grants-in-aid

Grants-in-aid represent assistance from the Government of India, and comprise, grant for State Schemes, Central Schemes and Centrally Sponsored Schemes approved by the Planning Commission and State Grants recommended by the Finance Commission. Total receipts during 2022-23 under Grants -in-aid were ₹ 8,183 as shown below:

Grants-in-aid



Trend of Grants-in-aid



The amount of Grants-in-aid received from the Union Government during the period from 2018-19 to 2022-23 showed an uneven trend of increase and decrease over the years from ₹5,004 crore to ₹8,183 crore.

2.7 Public Debt

Trend of Total Net Debt over the past five years

(₹ in crore)

Description	2018-19	2019-20	2020-21	2021-22	2022-23
Net Internal Debt	1,229	2,401	1,612	(-103)	(-439)
Net Central Loans	(-19)	(-32)	495	493	325
Total	1,210	2,369	2,107	390	(-114)
Total Outstanding debt	8,844	11,212	13,319	13,709	13,595

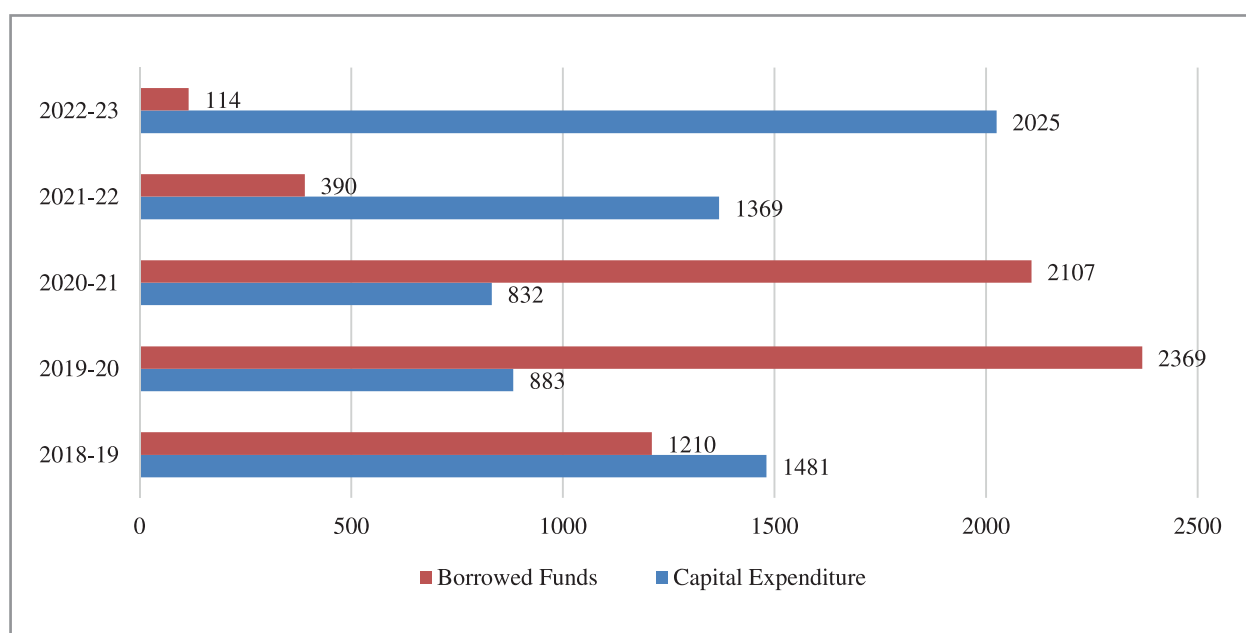
During the year 2022-23, the State Government raised a loan amounting to ₹519.36 crore from the financial institutions. A loan amounting to ₹358.06 crore taken from the Government of India. Out of total Debt of ₹14,586 crore, an amount of ₹992 crore (₹959 + ₹33 crore) was repaid during the year leaving the closing balance of ₹13,595 crore as on 31 March 2023.

Net Borrowed funds vis-a-vis Capital Expenditure

(₹ in crore)

Description	2018-19	2019-20	2020-21	2021-22	2022-23
Borrowed Funds	1,481	2,369	2,107	390	(-114)
Capital Expenditure	1,210	883	832	1,369	2,025

(₹ in crore)



Chapter III

Expenditure

3.1 Introduction

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

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

GENERAL SERVICES

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

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

SOCIAL SERVICES

ECONOMIC SERVICES

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

3.2 Revenue Expenditure

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

(₹ in crore)

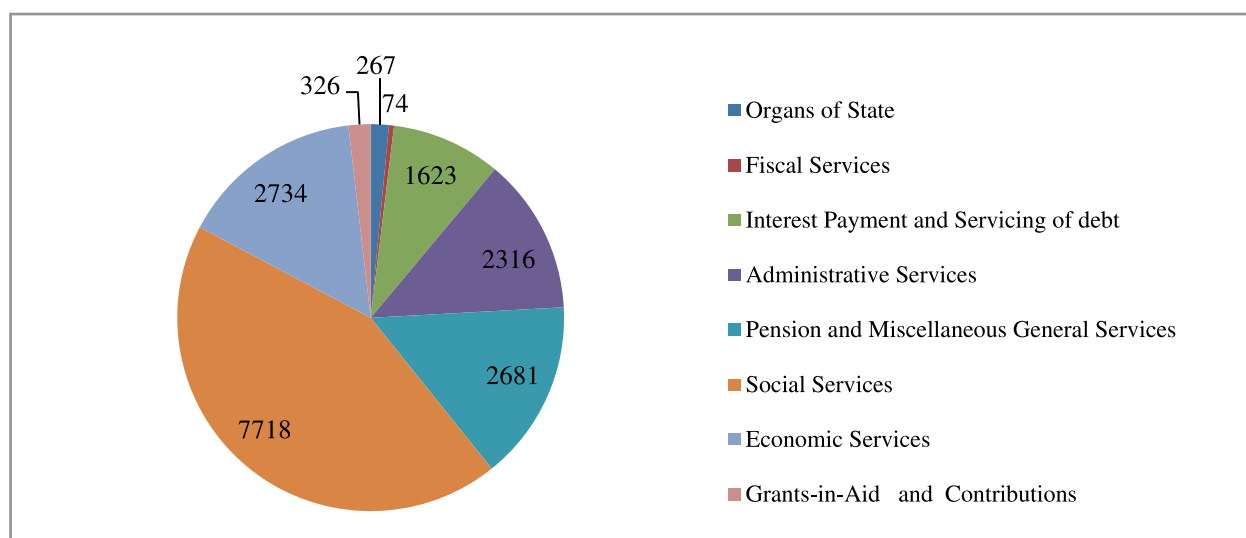
Year	2018-19	2019-20	2020-21	2021-22	2022-23
Budget Estimates	11,751	13,109	14,061	17,252	21,607
Actual Expenditure	10,357	11,889	13,377	14,367	17,739
Gap	1,394	1,220	684	2,885	3,868
Percentage of variation of Actual against BE	12	9	5	17	18

(Source: Appropriation Accounts of respective year 3)

3.2.1 Sectoral distribution of Revenue Expenditure (2022-23)

	Component	Amount (₹ in crore)	Percentage of Total Expenditure
A.	Organs of State	267	2
B.	Fiscal Services	74	...
C.	Interest Payments and Servicing of debt	1,623	9
D.	Administrative Services	2,316	13
E.	Pensions and Miscellaneous General Services	2,681	15
F.	Social Services	7,718	44
G.	Economic Services	2,734	15
H.	Grants-in-aid and Contributions	326	2

(₹ in crore)

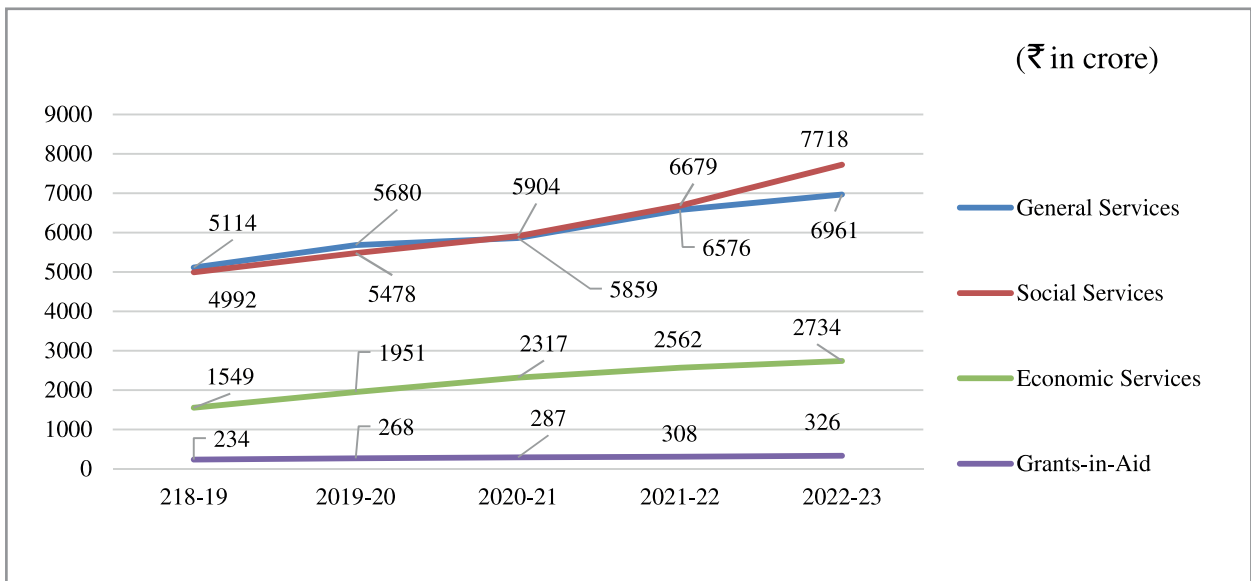


Maximum amount of ₹7,718 crore and least amount of ₹74 crore were incurred on the Social Services and Fiscal Services respectively by the State Government during the year 2022-23.

3.2.2 Major components of Revenue Expenditure between 2018-19 and 2022-23

Components	2018-19	2019-20	2020-21	2021-22	2022-23
General Services	5,114	5,680	5,859	6,576	6,961
Social Services	4,992	5,478	5,904	6,679	7,718
Economic Services	1,549	1,951	2,317	2,562	2,734
Grants-in-aid and contribution	234	268	287	308	326

Trend of Major Components of Revenue Expenditure



During the last five years from 2018-19 to 2022-23, it was experienced that Revenue Expenditure have an increasing trend in all the sectors which was indicator towards the growth of economy of the state.

3.3 Committed Expenditure

In terms of the FRBM Act, there was a Revenue Surplus of ₹570 crore during the year. Around 56 per cent of the revenue expenditure of ₹17,739 crore and 50 per cent of the total expenditure of ₹19,874 crore during 2022-23 was incurred on committed expenses viz. on Salaries and Wages (₹5,767 crore), Pensions (₹2,683 crore), Interest payment (₹ 1,374 crore), and subsidies (₹162 crore).

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

(₹ in crore)

Component	2018-19	2019-20	2020-21	2021-22	2022-23
Total revenue expenditure	11,889	13,377	14,367	16,125	17,739
Committed revenue expenditure #	8,589	9,216	9,040	9,519	9,986
Percentage of committed revenue expenditure to total revenue expenditure	72	69	63	59	56
Uncommitted revenue expenditure	3,300	4,161	5,327	6,606	7,753

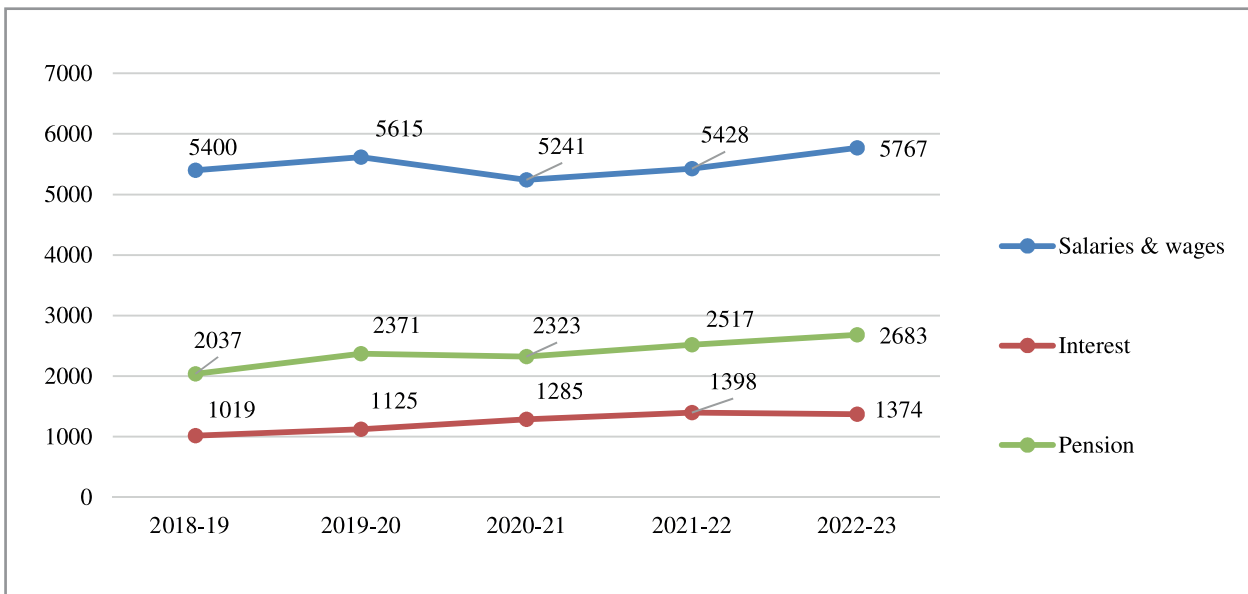
Committed revenue expenditure includes expenditure on Salaries & Wages, Interest Payments, Pensions and Subsidies.

It may be seen that the uncommitted revenue expenditure available for implementation of various schemes has increased by 140% from ₹3,300 crore to ₹7,753 crore during the year 2018-19 to 2022-23. The total revenue expenditure increased by 49 per cent from ₹11,889 crore in 2018-19 to ₹ 17,739 crore in 2022-23 and committed revenue expenditure increased by 16 per cent from ₹8,589 in 2018-19 to ₹9,986 crore in 2022-23.

Expenditure on salaries, pension increased in 2022-23 over the previous year whereas interest payments decreased.

Trend of Committed Expenditure

(₹ in crore)



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

(₹ in crore)

Component	2018-19	2019-20	2020-21	2021-22	2022-23
Committed Expenditure	8,456	9,111	9,040	9,343	9,986
Revenue Expenditure	11,889	13,377	14,368	16,125	17,739
Revenue Receipts	12,031	11,002	13,292	17,614	18,309
Percentage of committed expenditure to Revenue Receipts	70	83	68	53	55
Percentage of committed expenditure to Revenue Expenditure	71	68	63	58	56

The growth of committed expenditure increased by 18 per cent from 2018-19 to 2022-23 while revenue expenditure registered the growth of 49 per cent during the same period, induced the Government with higher flexibility in development spending.

3.4 Capital Expenditure

Capital expenditure is essential if the growth process is to be sustained. Capital Expenditure during 2022-23 amounting for ₹2,025 crore were less than Budget Estimates by ₹1,282 crore. The capital expenditure showed an uneven trend of increase and decrease during the period from 2018-19 to 2022-22 from ₹1,481 crore to ₹2,025 crore. This can be seen from the table below:

(₹ in crore)

Sl. No.	Components	2018-19	2019-20	2020-21	2021-22	2022-23
1	Budget (B.E.)	3,278	3,469	2,639	2,651	5,286
2	Actual Expenditure #	1,481	883	832	1,369	2,025
3	Percentage of Actual Exp. to B.E.	45	25	32	48	38
4	Yearly growth in Capital Expenditure	(-)17%	(-)40%	(-)6%	65%	48%
5	GSDP	50,545	55,358	59,753	64,778	72,636
6	Yearly growth in GSDP	27%	10%	8%	8%	11%

Does not include expenditure on Loans and Advances.

3.4.1 Sectoral distribution of Capital Expenditure

During 2022-23, the Government spent ₹779 crore on Major Work. The Government also invested ₹65 crore in various Corporation/Companies/Societies etc.

3.4.2 Sectoral distribution of Capital Expenditure

(₹ in crore)

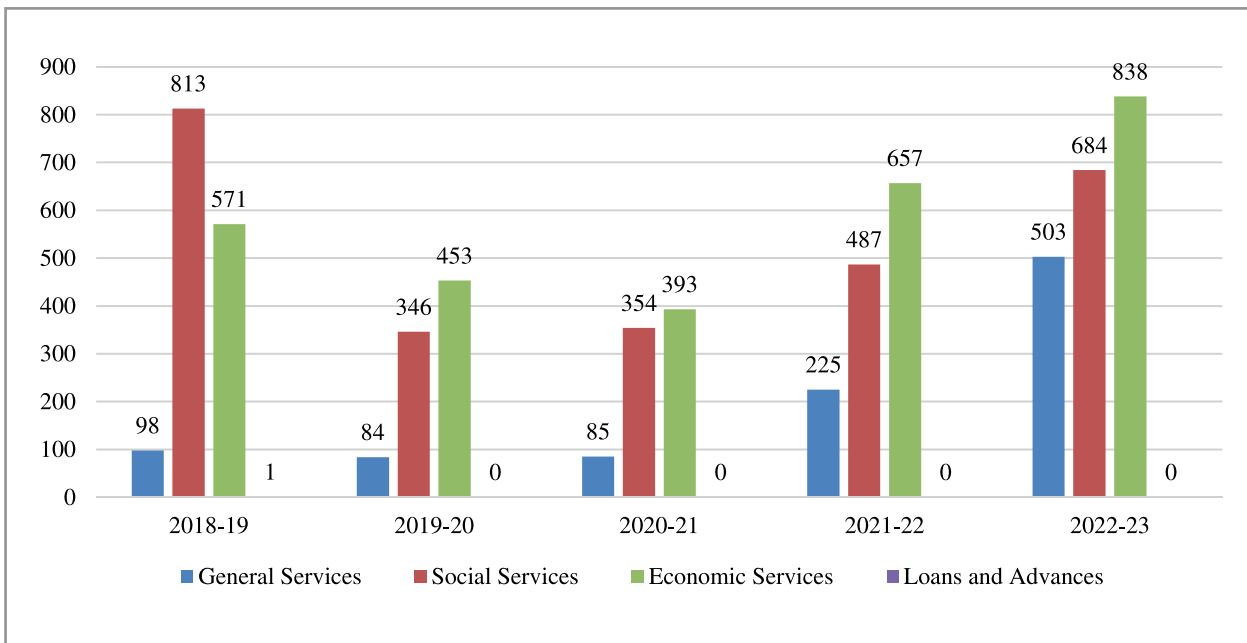
Sector	2018-19	2019-20	2020-21	2021-22	2022-23
General Services	98 (7)	84 (10)	85 (10)	225 (16)	503 (25)
Social Services	813 (55)	346 (39)	354 (43)	487 (36)	684 (34)
Economic Services	571 (34)	453 (51)	393 (47)	657 (48)	838 (41)
Loans and Advances	1 (0)*	0 (0)*	0 (0)*	0 (0)*	0 (0)*
Total	1,482	883	832	1,369	2,025

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

* The figure is negligible thus shown as 0.

Trend of Sectoral Distribution of Capital Expenditure

(₹ in crore)



Capital Expenditure on Economic Services has been maximum (₹838 crore) during the year from 2018-19 to 2022-23 which indicated the economic growth of the State.

3.4.3 Sectoral distribution of Capital and Revenue Expenditure

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

(₹ in crore)

Sl.No.	Sector		2018-19	2019-20	2020-21	2021-22	2022-23
(A)	General Services	Capital	98	84	85	225	503
		Revenue	5,114	5,680	5,869	6,576	6,961
(B)	Social Services	Capital	813	346	354	487	684
		Revenue	4,992	5,478	5,905	6,679	7,718
(C)	Economic Service	Capital	571	453	393	657	838
		Revenue	1,549	1,951	2,317	2,562	2,734
(D)	Grants-in-aid and Contribution	Capital	...	...	...	...	...
		Revenue	1,740	2,351	2,852	3,896	326

Capital Expenditure on Social Services has decreased from ₹813 crore to ₹684 crore during the year from 2018-19 to 2022-2023, whereas Revenue Expenditure on Social Services has been experienced an increasing trend from ₹4,992 crore to ₹7,718 crore from the year 2018-19 to 2022-2023.

Chapter IV

Appropriation Accounts

4.1 Summary of Appropriation Accounts for 2021-22

(₹ in crore)

Sl. No.	Nature of Expenditure	Original Grant	Supplementary grant	Surrender (by way of Re-appropriation)	Total Budget	Actual expenditure (Net)	Savings(-) Excess(+)
1.	Revenue	20,211	1,751	Nil	21,962	16,253	(-) 5,709
	Voted Charged	1,545	213	Nil	1,758	1,669	(-) 88
2.	Capital	4,262	1,102	Nil	5,364	2,190	(-) 3,174
	Voted Charged	Nil	Nil	Nil	Nil	Nil	Nil
3.	Public Debt Charged	1,024	Nil	Nil	1,024	992	(-) 32
4.	Loans and Advances Voted	6	Nil	Nil	6	6	...
	Total Voted Charged	24,479 2,568	2,853 213	Nil Nil	27,332 2,781	18,449 2,661	(-)8,883 (-) 120

4.2 Trend of Savings / Excess

(₹ in crore)

Year	Savings (-) Excess (+)				
	Revenue	Capital	Public Debt	Loan & Advances	Total
2018-19	(-) 2,118	(-) 1,879	(-) 25	(-) 5	(-) 4,027
2019-20	(-) 2,942	(-) 2,104	(-) 2	(-) 2	(-) 5,046
2020-21	(-) 4,167	(-) 1,322	(-) 3	(-) 1	(-) 5,093
2021-22	(-) 6,245	(-) 1,631	(-) 31	...	(-) 7,907
2022-23	(-) 5,797	(-) 3,206	(-) 32	...	(-) 9,003

4.3 Significant savings

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

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

(Per cent of saving to total allocation)

Grant No.	Nomenclature	2018-19	2019-20	2020-21	2021-22	2022-23
5	Law Department	43	36	27	38	32
6	Revenue Department	52	32	36	35	26
13	Public Works (R&B) Department	21	39	27	35	25
15	Public Works (WR) Department	42	49	10	47	68
19	Tribal Welfare Department	41	13	21	16	25
20	Welfare of Scheduled Castes Department	82	64	41	50	62
27	Agriculture Department	24	40	33	42	34
34	Planning and Co-operation Department	24	42	80	44	32

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

During 2022-23 Supplementary grants totaling ₹3066 crore (14 *per cent* of total expenditure) proved to be unnecessary in some cases. A few instances where the actual expenditure did not come even upto the original provision are given below:

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
6	Revenue Department	Revenue Voted	287	7	258
12	Co-operation Department	Revenue Voted	31	3	28
15	Public Works (Water Resource) Department	Capital Voted	207	76	67
35	Urban Development Department	Revenue Voted	1,025	7	401
42	Education (Youth Affairs & Sports) Department	Revenue Voted Capital Voted	89 29	2 5	74 25
57	Welfare of Ministries Department	Capital Voted	60	4	15
62	Education (Elementary) Department	Revenue Voted	1,108	63	780

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

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Re-Appropriation	Actual Expenditure
1	2011-Parliament/State/Union Territory Legislatures <i>02-State/Union Territory Legislatures</i> 101-Legislative Assembly 70-State Plan	Revenue Voted	...	...	0.54	0.18
6	4059-Capital Outlay on Public Works <i>60-Other Buildings</i> 051-Construction 89-Centrally Sponsored Scheme-IV	Capital Voted	...	...	0.50	0.36
16	2210-Medical and Public Health <i>04-Rural Health Services-Other Systems of Medicine</i> 105-Allopathy 99-Others	Revenue Voted	...	...	2.05	0.65
30	4406-Capital Outlay on Forestry and Wild Life <i>01-Forestry</i> 190-Investments in Public Sector and other Undertakings 99-Others	Capital Voted	...	...	5.20	5.20
35	4217-Capital Outlay on Urban Development <i>01-State Capital Development</i> 051-Construction 25-Public Works	Capital Voted	...	...	2.59	1.99

Grant No.	Nomenclature	Section	Original	Supplementary	Re-Appropriation	Actual Expenditure
35	03- Integrated Development of Small and Medium Plan 051-Construction 90-State Share for Central Assistance to State Plan	Capital Voted	...	...	3.82	2.98
	789- Special Component Plan for Scheduled Castes 90-State Share for Central Assistance to State Plan	Capital Voted	...	...	1.25	0.97
46	2030-Stamps and Registration 01-Stamps-Judicial 101-Cost of Stamps 06-District Treasuries	Revenue Voted	...	...	0.37	0.37
52	4211-Capital Outlay on Family Welfare 789- Special Component Plan for Scheduled Castes 99-Others	Capital Voted	...	...	0.57	...

Chapter V

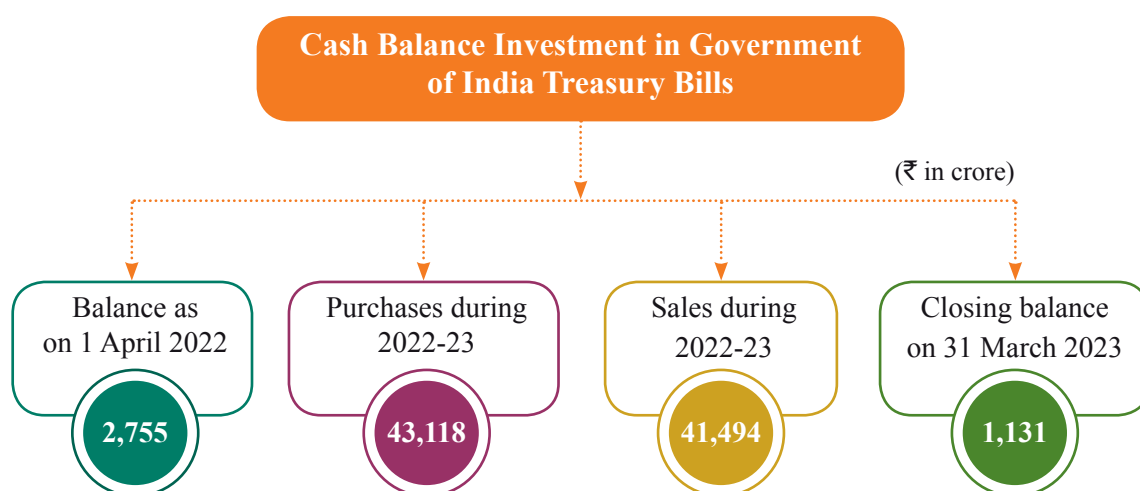
Assets and Liabilities

5.1 Assets

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

Total investment as share capital in non-financial Public Sector Undertakings (PSUs) stood at ₹1,861 crore at the end of the year of 2022-23. However, dividends received during the year were ₹11.66 crore (i.e. 0.63 *per cent*) on total investment (₹1,861 crore). At the end of the year 2022-23, investments increased by ₹64 crore.

Cash Balance with RBI which stood at ₹(-) 60.05 crore on 1 April 2022 decreased by ₹107.14 crore and stood at ₹(-) 0.07 crore at the end of March 2023. In addition, Government had maintained minimum balance of ₹0.29 crore throughout the year with the Reserve Bank of India. The position of investment during the year 2022-23 is depicted in the table given below:



5.2 Debt and Liabilities

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

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

Year	Public Debt (₹ in crore)	Per cent of GSDP	Public Account* (₹ in crore)	Per cent of GSDP	Total Liabilities (₹ in crore)	Per cent of GSDP#
2018-19	8,844	19	5,936	13	14,780	33
2019-20	11,212	20	6,634	12	17,846	32
2020-21	13,319	22	7,764	13	21,083	35
2021-22	13,710	21	8,023	12	21,732	34
2022-23	13,596	19	8,091	11	21,687	30

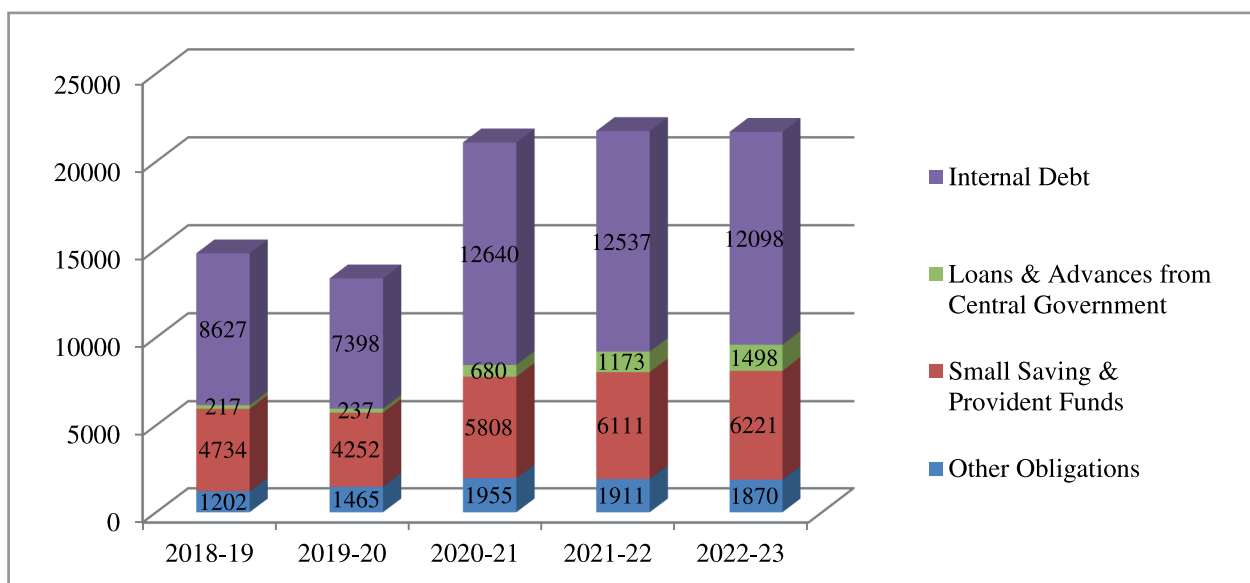
Note: Figures are progressive balances to the end of the year.

(*) Excludes suspense and remittance balances.

(#) GSDP figure of 2022-23 is ₹72,636 crore as communicated by the Directorate of Economics and Statistics, Government of Tripura.

Public Debt and other liabilities showed a net increase of ₹45 crore (0.02 per cent) in 2022-23 over the previous year.

Trend in Government Liabilities



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

5.3 Guarantees

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

(₹ in crore)

At the end of the year	Maximum Amount Guaranteed during the year (Principal only)	Amount of outstanding Guarantee at the end of the year	
		Principal	Interest
2018-19	602	524*	#
2019-20	806	735*	#
2020-21	983	771*	#
2021-22	1,301	634*	#
2022-23	1,276	570*	#

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

* Inclusive of Principal and Interest.

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

Chapter VI

Other Items

6.1 Adverse Balances under Internal Debt

Borrowings of State Governments are governed by Article 293 of the Constitution of India. In addition to directly raising loans, the State Government also guarantees loans raised by government companies and corporations from the market and financial institutions for implementation of various schemes and programmes which are projected outside the State Budget. These loans are treated as receipts of the concerned Administrative Departments and do not appear in the books of the Government. However, the loan repayments appear in Government account, resulting in irreconcilable adverse balances and understatement of liabilities in Government accounts. As on 31 March 2023, no adverse balances are appearing in favour of Tripura State.

6.2 Loans and Advances given by the State Government

Total Loans and Advances made by the State Government at the end of 2022-23 was ₹309.44 crore. Out of this, loans and advances to government corporation/companies, non- government institutions and local bodies amounting to ₹109.65 crore during the year. Recovery of principal aggregating to ₹51.59 crore was in arrears at the end of 31 March 2023. The information relating to recovery of Principal and interest in arrear was not made available by the State Government. During 2022-23 only ₹109.65 crore was received towards repayment of loans and advances, out of which ₹0.61 crore relates to repayment of loans to government servants. Effective steps to recover the outstanding loans would help the Government to improve its fiscal position. The State Government has adopted the IGAS-3 to maintain the accounts of Loans and Advances.

6.3 Financial assistances to local bodies and others

Grants-in-aid given to local bodies, autonomous bodies etc. increased from ₹2401 crore in 2018-19 to ₹6247 crore in 2022-23. Grants to Zilla Parishads and Panchayat Raj Institutions, Municipal Corporations and Municipalities (₹788 crore) represent 13 *per cent* of total grants given during the year. The State Government has adopted the IGAS-2 to maintain the accounts of Loans and Advances.

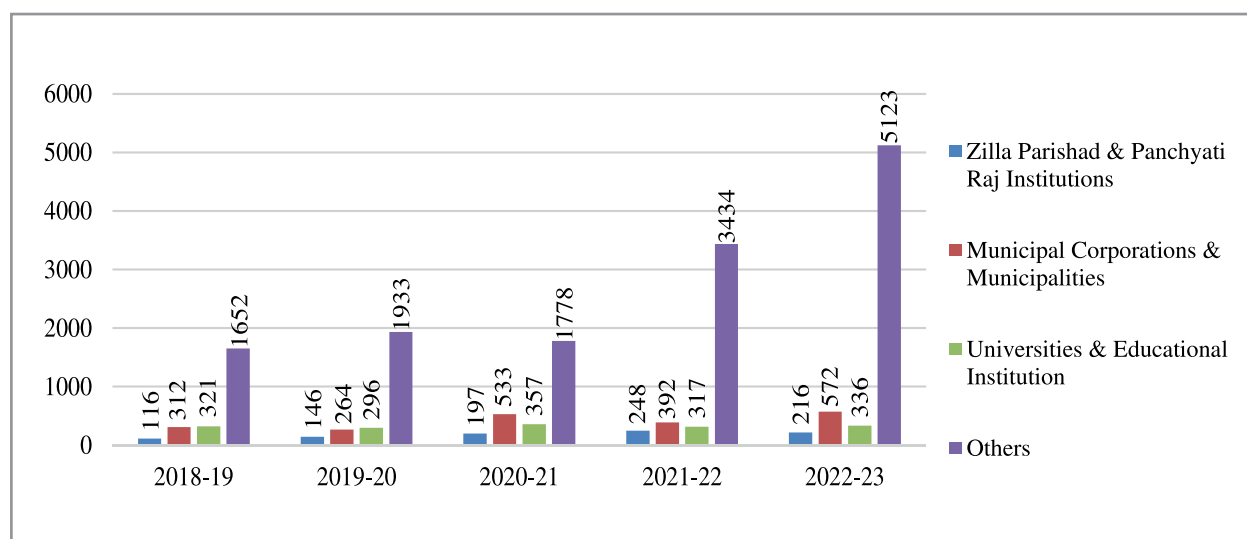
Details of Grants-in-aid Given for the past 5 years are as under:

(₹ in crore)

Sl. No.	Name of Institutions	2018-19	2019-20	2020-21	2021-22	2022-23
1	Zilla Parishads & Panchayati Raj Institutions	116	146	197	248	216
2	Municipal Corporations & Municipalities	312	264	533	392	572
3	Universities & Educational Institution	321	296	357	317	336
4	Others	1,652	1,933	1,778	3,434	5123
	Total	2,401	2,639	2,865	4,391	6247

Grants-in-aid Given

(₹ in crore)



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

(₹ in crore)

Sl. No.	Name of Institutions	2018-19	2019-20	2020-21	2021-22	2022-23
1	Zilla Parishads	Nil	Nil	Nil	Nil	2
2	Municipalities	Nil	Nil	Nil	Nil	Nil
3	Statutory Corporations	Nil	Nil	Nil	Nil	Nil
4	Autonomous Bodies	Nil	Nil	Nil	Nil	Nil
5	Others (Grants-in-aid Schools)	662	287	14	495	1320
	Total	662	286	14	495	1322

6.4 Cash Balance and Investment of Cash Balance

(₹ in crore)

Component	As on 1 April 2022	As on 31 March 2023	Net increase(+)/ decrease (-)
Cash Balances	(-)60.05	(-)0.07	59.98
Investment from cash balance (GOI Treasury Bills)	2,755.52	1,131.42	(-)1,624.10
Investment from earmarked fund balances			
(a) Sinking Fund	684.43	981.78	297.35
(b) Guarantee Redemption Fund	14.92	20.89	5.97
Interest realized on cash balance investment during the year	18.48	17.31	(-)1.17

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

6.5 Reconciliation of Accounts

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

6.6 Submission of Accounts by Accounts Rendering Units

The Finance Accounts 2022-23 present the transactions of the Government of Tripura for the period 1 April, 2022 to 31 March, 2023. The accounts of receipts and expenditure of the Government of Tripura have been compiled based on the initial accounts rendered by 9 District Treasuries, 1 e-Treasury, 13 Sub Treasury Office and Advices of the Reserve Bank of India. Rendition of monthly accounts by the Accounts Rendering Units of the State Government was not satisfactory, however, no accounts remained excluded at the end of the Financial Year.

6.7 Unadjusted Abstract Contingent Bills

Financial rules (Rule 290 of Central Treasury Rules) envisage that no moneys should be drawn from government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills. In terms of Rule 31(12) of Delegation of Financial Power Rules, 2019 of Govt. of Tripura, DDOs are required to present Detailed Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure within 02 month/s from the date of completion of the purpose for which the advance was drawn.

Out of 405 unadjusted AC bills involving ₹32.52 crore pending for clearance upto 31 March 2022, the State Government had cleared 233 AC bills involving ₹17.81 crore during the year 2022-23. During the year 2022-23, 459 AC bills amounting to ₹13.07 crore were drawn of which 11 AC bills amounting to ₹0.99 crore were adjusted and 199 AC bills amounting to ₹2.31 crore were not due during the year.

Details of unadjusted AC bills as on 31 March 2023 pending submission of DCC bills are given below:

Year	No. of Unadjusted AC Bills	Amount (₹ in crore)
Upto 2021-22	172	14.71
2022-23	249	9.77
Total	421	24.48

6.8 Status of Suspense and Remittances Balances

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads, was ₹518.38 crores (Net Debit) under Major Heads 8658, 8782, 8786 and 8793 as on 31 March 2023 (₹512.38 crore as on 31 March 2022). Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

6.9 Status of Outstanding Utilization Certificates

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

During the year 2022-23, ₹1026.94 crore pertaining to 1432 number of outstanding UCs for the period upto 2021-22 was cleared. The position of outstanding UCs as on 31 March 2023 is given below:

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Upto 2021-22	298	218.32
2022-23	934	749.62
Total	1232	967.94

6.10 National Pension System

During the year 2022-23, total contribution to the NPS which is a Defined Contribution Pension Scheme was ₹33.81 crore (Employees' contribution ₹16.40 crore and Government contribution ₹17.41 crore – ₹16.76 crore through MH 2071 and ₹0.65 crore through challans directly transferred under MH 8342-117 contribution pertaining to the employees on deputation to PSUs/Autonomous Bodies/Municipal Corporation, etc.). The detailed information on Government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹33.81 crore (Govt. Contribution ₹17.41 crore, Employees Contribution ₹16.40 crore) to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme. As on 01 April 2023, there was a balance amount of ₹1.05 crore that was yet to be transferred to NSDL. The relevant figures are available in Statement 21 of the Finance Accounts.

6.11 Unspent amount lying in the Bank Accounts of DDOs

Drawing and Disbursing officers (DDOs) are required to withdraw money from the Government Account/Consolidated Fund for making payment on behalf of the Government. During the year 2022-23, the State Government transferred/deposited ₹351.90 crore into bank accounts of 646 Drawing and Disbursing Officers for disbursement, despite Government's earlier order (issued in December 2016 and in February 2017) for closure of Current Deposit (CD)/Savings Bank (SB) Accounts of the DDOs of all Departments by 31 March 2017 and instruction to all DDOs to deposit the unspent balance lying in their CD/SB accounts into the Government account. Information received from 709 DDOs (out of 1438) revealed that ₹499.53 crore was lying in the Savings/Current Bank Account of DDOs as on 31 March 2023. These funds were meant to incur expenditure on different heads inter alia, office expenses, committed liabilities, Central/ State Scheme. Even though these amounts have already been accounted for as expenditure from the Consolidated Fund of the State, they are lying idle outside the Government Accounts. Thus the expenditure shown in the Finance Accounts cannot be vouched as correct to that extent.

6.12 Investments

The State Government invests in the equity and shares of Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Institutions. During 2021-22 the Government has invested ₹64.65 crore in 47 entities. Dividend amounting to ₹11.11 crore from North East Transmission Company Ltd. and ₹0.39 crore from ONGC Tripura Power Company Ltd. was received by the State Government during the year 2022-23.

6.13 Status of Reserve Funds

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

6.13.1 Consolidated Sinking Fund

The Government of Tripura set up the Consolidated Sinking Fund for amortization of loans in 1999-2000. According to the guidelines of the Fund, States may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (public debt + public account) as at the end of the previous year to the Consolidated Sinking Fund. In the year 2022-23 Government contributed ₹250.00 crore as against ₹102.80 crore as it was required to contribute to the fund during the year. In addition an amount of ₹47.34 crore accrued an interest on Sinking Fund Investment during 2022-23 was also credited to the Fund. The total accumulation of the Fund was ₹981.77 crore as on 31 March 2023 (₹684.43 crore was as on 31 March 2022).

6.13.2 Guarantee Redemption Fund

The State Government constituted the Guarantee Redemption Fund to be administered by RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2017-18, stipulates that the State Government shall initially contribute a minimum of 1 *per cent* and thereafter at the rate of 0.5 *per cent* of outstanding guarantees at the end of the previous year to achieve a minimum level of 3 *per cent* in next five years. The Fund shall be gradually increased to a desirable level of five *per cent*. During the year 2022-23, Government contributed ₹3.17 crore to the Fund as required for the year. An amount of ₹0.88 crore accrued as interest on the Guarantee Redemption Fund during 2022-23 which was also credited to the Fund. The total accumulation of the Fund was ₹20.89 crore as on 31 March 2023 (₹16.84 crore as on 31 March 2022). Transactions in the Fund are depicted in Statements 21 and 22 of the Finance Accounts.

6.13.3 State Disaster Response Fund

In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head- '8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 90:10.

During the year 2022-23, the State Government received ₹56.80 crore as Central Government's share. The State Government's share during the year was ₹6.31 crore. The State Government transferred ₹63.11 crore (Central share ₹56.80 crore, State share ₹6.31 crore) to the Fund under Major Head 8121- 122 SDRF. The State Government neither invested any amount from the fund nor paid any interest on the un-invested balance as required under the guidelines of the Fund. The balance lying in the Fund at the end of 31 March 2023 was ₹115.72 crore. During the year 2022-23, the State Government did not receive any amount from the Central Government towards NDRF.

6.13.4 State Compensatory Afforestation Fund (SCAF)

In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation. During the year 2022-23, the State Government did not receive any amount from the user agencies. The State Government credited an amount of ₹11.95 crore as interest accrued in the fund. After incurring an expenditure of ₹34.80 crore from the Fund, the total balance in the State Compensatory Afforestation Fund as on 31 March 2023 was ₹392.46 crore.

6.13.5 State Disaster Mitigation Fund (SDMF)

State Disaster Mitigation Fund (SDMF): The State Disaster Mitigation Fund (SDMF) is to be constituted under section 48 (1) (c) of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disaster covered under State Disaster Response Fund (SDRF)/National Disaster Response Fund (NDRF) guidelines and the State specific local disaster notified by the State Government from time to time. The State Government has created the SDMF vide Notification No. F.23 (1)-REV/2002/P-I dated 16-11-2017 under Major Head 8121-130-State Disaster Mitigation Fund. The State Government transferred ₹15.20 crore (20 *per cent* of SDRF grants received during the year 2020-21 i.e. ₹76.00 crore total Central and State share from MH 8121-122-SDRF to MH 8121-130-SDMF) as per GOI's instructions. Additionally ₹15.11 crore (Central share ₹13.60 crore and State share ₹1.51 crore) received during the year 2021-22 from Central Govt. to MH 8121-130-SDMF during the year 2022-23. However, the State Government did not transfer ₹7.10 crore received from the Central Government during the year 2022-23 to the fund which resulted in understatement of Revenue Expenditure. The State Government has invested an amount of ₹15.00 crore from the fund during the year in 182 days Treasury Bills. The un-invested balance lying in the fund at the end of 31 March 2023 was ₹15.31 crore.

6.14 Personal Ledger Accounts

Personal Ledger accounts enable designated Drawing and Disbursing Officers to incur expenditure for specific purposes pertaining to a scheme. During the year 2018-19, the State Government had taken a policy decision to transfer funds from Bank Accounts of DDOs to PL Accounts, 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.

During the year 2022-23, of the total receipt of ₹136.64 crore in PL Accounts, an amount of ₹25.22 crore was transferred to the PL Accounts from Consolidated Fund of the State. The remaining amount of ₹111.42 crore was deposited by challans from the bank accounts of DDOs as a follow up of the policy decision ibid of the State Government. Out of the amount transferred from Consolidated Fund, an amount of ₹24.00 crore was transferred in March 2023, of which ₹0.04 crore was transferred on the last day of March 2023. There were 205 PL accounts as on 31 March 2023.

168 Administrators (out of 179 Administrators whose information was provided by the State Government) of Personal Ledger Account had reconciled and verified their balances with the treasury figures. However, no annual verification certificates were furnished to the Principal Accountant General (A&E) Office. Details of 26 (205-179) Administrators of Personal Ledger Accounts were not provided by the State Government.

Details of PL accounts as on 31 March 2023 are given below:

(₹ in crore)

Opening Balance as on 01 April 2022		Addition during the year 2022-23		Withdrawal during the year 2022-23		Closing Balance as on 31 st March 2023	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
260	416.14	...	136.64	55	202.83	205	349.95

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