



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

**Finance Accounts  
(Volume-I)  
2023-24**

**Government of Tripura**



**Finance Accounts**  
**(Volume-I)**

**2023-24**

**Government of Tripura**



iii  
**GOVERNMENT OF TRIPURA**  
**FINANCE ACCOUNTS**  
**2023-24**

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## **Report of the Comptroller and Auditor General of India**

### **Audit of the Finance Accounts of the Government of Tripura**

#### **Opinion**

The Finance Accounts of the Government of Tripura for the year ended 31 March 2024 present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and / or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two Volumes; Volume- I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume - II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of the Government of Tripura for the year 2023-24.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Tripura being presented separately for the year ended 31 March 2024.

#### **Basis for Opinion**

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits 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. The audit evidence that we have obtained provides a basis for my opinion.

#### **Responsibilities for Preparation of the Initial and Subsidiary Accounts**

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as

treasuries, offices and departments of the Government of Tripura are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Principal Accountant General (Accounts and Entitlements) of Tripura for compilation and preparation of the Finance Accounts.

### **Responsibilities for Compilation of Annual Accounts**

The Office of the Principal Accountant General (Accounts and Entitlements) of Tripura functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Tripura and the statements received from the Reserve Bank of India.

Statements (8, 9, 10, 19 and 20), explanatory notes to Statements (5 and 20) and Appendices (III, IV, VI, VIII, IX, XI and XII) in this compilation have been prepared directly from the information received from the Government of Tripura and the Union Government who are responsible for such information.

### **Responsibilities for the Audit of the Annual Accounts**

The audit of the Annual Accounts is conducted through the Office of the Principal 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.

The Office of the Principal Accountant General (Audit) and the Office of the Principal Accountant General (Accounts and Entitlements) are independent organisations with distinct cadres, separate reporting lines and management structure.



## Emphasis of Matter

I want to draw attention to:

1. Thirty six Government Departments did not submit 1977 numbers of Utilisation Certificates involving ₹417.13 crore which were due to be submitted during the year 2023-24. Furthermore, 890 UCs worth ₹543.74 crore due for submission upto 2022-23 remained outstanding as on 31 March 2024. Thus, a total of 2867 UCs worth ₹960.87 crore were due for submission from 42 State Government Departments as of March 2024.

*[Para 3(vii) of Notes to Finance Accounts 2023-24]*

2. During the year 2023-24, Treasuries/Sub-Treasuries of the Government of Tripura transferred funds of ₹570.86 crore to Bank Accounts maintained by various Drawing and Disbursing Officers (DDOs). It was seen that in respect of 756 DDOs (out of total 1482), as on 31 March 2024 an amount of ₹550.14 crore was still lying unspent in the Bank Accounts of 674 DDOs. Remaining 82 DDOs had 'Nil' balances as on 31 March 2024.

*[Para 3(xix) of Notes to Finance Accounts 2023-24]*

My opinion on the Finance Accounts is not modified due to Emphasis of Matter section.

**Date: 27 December 2024**

**Place: New Delhi**



**(K. SANJAY MURTHY)**

**Comptroller and Auditor General of India**



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## GUIDE TO THE FINANCE ACCOUNTS

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### A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the State of Tripura present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts. The Finance Accounts are accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants / Appropriations.

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

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

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

**Part II: The Contingency Fund:** This Fund is in the nature of an imprest which is established by the State Legislature by law and, is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Tripura for 2023-24 is ₹ 10.00 crore.

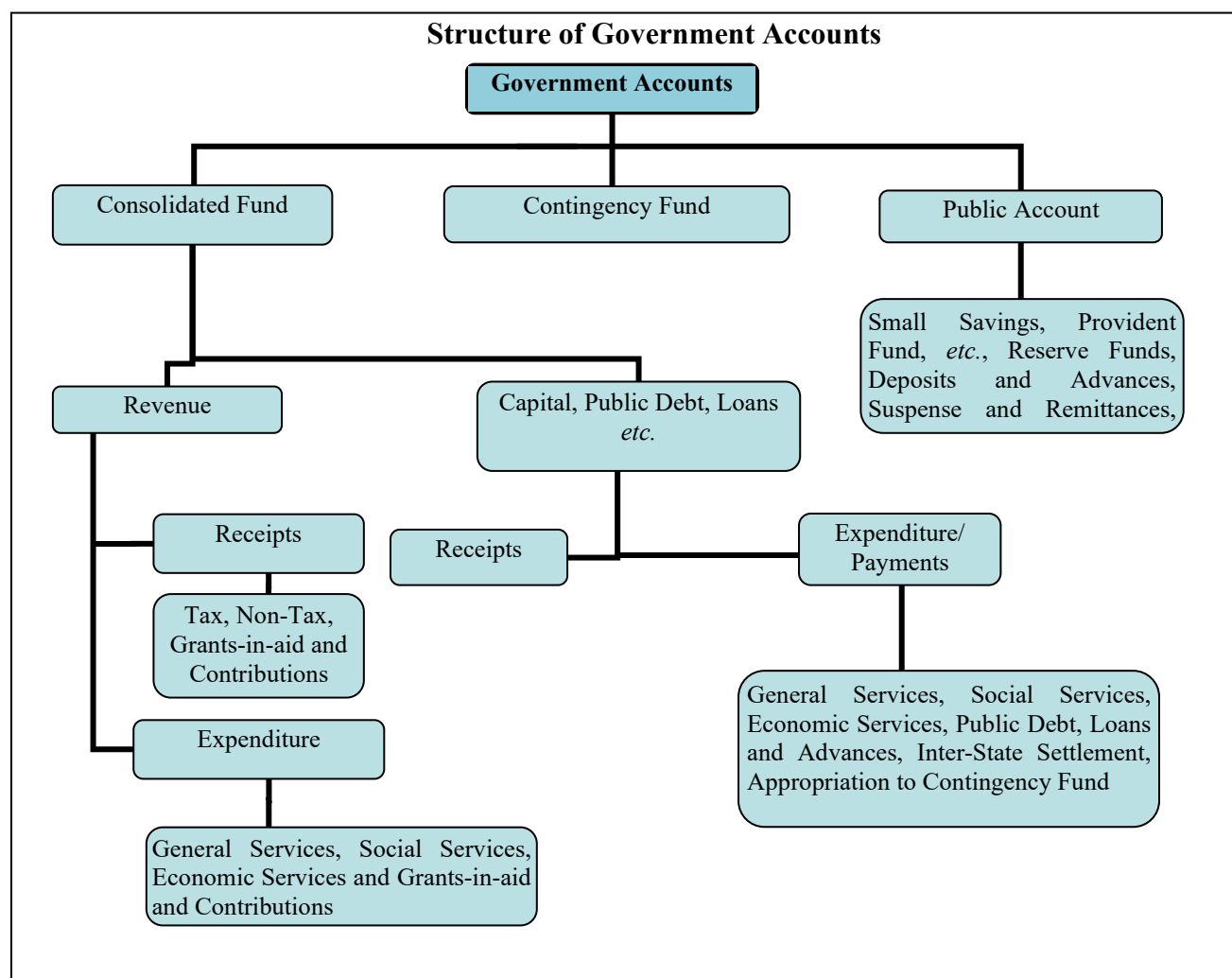
**Part III: The Public Account:** All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not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

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

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2024)

|                     |  |
|---------------------|--|
| <b>0005 to 1606</b> | <b>Revenue Receipts</b>  |
| <b>2011 to 3606</b> | <b>Revenue Expenditure</b>   |
| <b>4000</b>         | <b>Capital Receipts</b>  |
| <b>4046 to 7810</b> | <b>Capital Expenditure (including Public Debt, Loans &amp; Advances)</b> |
| <b>7999</b>         | <b>Appropriation to the Contingency Fund</b>                             |
| <b>8000</b>         | <b>Contingency Fund</b>  |
| <b>8001 to 8999</b> | <b>Public Account</b>  |

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



## B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

**Volume I** contains the Report of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, thirteen statements which give summarised information on the financial position and transactions of the State Government for the current financial year and Notes to Finance Accounts. Description of the 13 statements and Notes to Finance Accounts in **Volume I** are given below:

1. **Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
2. **Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which

Government accounts are kept, *viz.*, the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.

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

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

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

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

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

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

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

**10. Statement of Grants-in-aid given by the Government:** This statement depicts all Grants-in-aid given by the State Government to various categories of grantees like Statutory

Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.

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

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

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

#### **Notes to Finance Accounts and Significant Accounting Policies**

Notes to Finance Accounts provide disclosures and explanatory notes, which are intended to provide additional information / explanation relevant to the transactions, classes of transactions, balances, *etc.*, which shall be helpful to the stakeholders / users of the Finance Accounts.

Significant Accounting Policies, including basis of budget and financial reporting, requirements of Indian Government Accounting Standards (IGASs), form of accounts, classification between Capital and Revenue Expenditure, rounding off, periodical adjustments, *etc.*, are included as part of the Notes to Finance Accounts in Volume I of the Finance Accounts.

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

#### **Part I of Volume II**

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

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

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

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

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

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

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

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

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

## **Part II of Volume II**

**Part II contains 12 Appendices** on various items including Salaries, Subsidies, Grants-in-aid, Externally Aided Projects, *etc.* These details are presented in the accounts at Sub-Head level or below (*i.e.*, below Minor Head levels) and so are not generally depicted in the



Finance Accounts. A detailed list of appendices appears at the 'Table of Contents' in Volume I and II. The statements and Notes to Finance Accounts read with the appendices present the financial position along with accounts of the receipts and disbursements of the Government for the year.

### C. Ready Reckoner

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

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



**STATEMENT 1 : STATEMENT OF FINANCIAL POSITION**

(₹ in crore)

| <i>Assets</i> <sup>1</sup>  | <i>Reference (Sl. No.)</i>      |  | <b>As at 31<br/>March<br/>2024</b> | <b>As at 31<br/>March<br/>2023</b> |
|---|---------------------------------|--|------------------------------------|------------------------------------|
|   | Notes to<br>Finance<br>Accounts | Statement /<br>Appendix                          |                                    |                                    |
| <b>Cash</b>   |                                 |  |                                    |                                    |
| (i) Cash in Treasuries and Local Remittances  | ...                             | Statement - 21,<br>Annexure to<br>Statement - 2  | (-)1.13                            | (-)1.13                            |
| (ii) Departmental Balances  | ...                             | Statement - 21                                   | 29.55                              | 29.55                              |
| (iii) Permanent Imprest   | ...                             | Statement - 21                                   | 0.28                               | 0.27                               |
| (iv) Cash Balance Investment  | ...                             | Statement - 21                                   | 1,346.36                           | 1,131.42                           |
| (v) Deposits with Reserve Bank of India<br>( If credit balance include here with<br>minus sign) | Sl. No. 5 (vii)                 | Annexure to<br>Statement - 2 ,<br>Statement - 21 | (-)2.37                            | 1.06                               |
| (vi) Investments from earmarked funds <sup>2</sup>  |                                 | Statement - 21, 22                               | 1,204.06                           | 1,027.67                           |
| <b>Capital Expenditure</b>  |                                 |  |                                    |                                    |
| (i) Investments in shares of<br>Companies, Corporations etc.                                    | ...                             | Statement - 8,19                                 | 1,931.47                           | 1,861.17                           |
| (ii) Other Capital Expenditure  | ...                             | Statement - 16                                   | 33,773.14                          | 31,109.26                          |
| <b>Contingency Fund ( un-recouped)</b>  | ...                             | ...  |                                    | ...                                |
| <b>Loans and Advances</b>   | Sl. No. 3 (xiii)                | Statement - 7,18                                 | 408.80                             | 309.44                             |
| <b>Advances with departmental officers</b>  | ...                             | Statement - 21                                   | 2.33                               | 2.33                               |
| <b>Suspense and Miscellaneous Balances</b> <sup>3</sup>   | Sl. No. 5 (iv)                  | Statement - 21                                   | 68.88                              | 99.79                              |
| <b>Remittance Balances</b>  | ...                             | Statement - 21                                   | 418.98                             | 418.59                             |
| <b>Cumulative excess of expenditure over<br/>receipts</b> <sup>4</sup>                          | ...                             | ...  |                                    | ...                                |
| <b>Total</b>  |                                 |  | <b>39,180.35</b>                   | <b>35,989.42</b>                   |

<sup>1</sup>The figures of assets and liabilities are cumulative figures. Please also see note 1(v) in the section 'Notes to Finance Accounts'.

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

<sup>3</sup>In this statement the line item 'Suspense and Miscellaneous Balances' does not include Major Head-8673-Cash Balance Investment Account, Major Head-8671- Departmental Balances and Major Head-8672-Permanent cash imprest which is included separately above though the latter forms part of this sector elsewhere (item ii, iii & iv) in these Accounts.

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

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

(₹ in crore)

| <i>Liabilities</i>  | <i>Reference ( Sl. No)</i>      |                         | <b>As at 31<br/>March<br/>2024</b> | <b>As at 31<br/>March<br/>2023</b> |
|---|---------------------------------|-------------------------|------------------------------------|------------------------------------|
|   | Notes to<br>Finance<br>Accounts | Statement /<br>Appendix |                                    |                                    |
| <b>Borrowings (Public Debt)</b>                           |                                 |                         |                                    |                                    |
| (i) Internal Debt   | ...                             | Statement - 6,17        | 11,929.36                          | 12,097.70                          |
| (ii) Loans and Advances from Central<br>Government        |                                 |                         |                                    |                                    |
| Non-Plan Loans  | ...                             | Statement - 6,17        | 1.07                               | 1.46                               |
| Loans for State Plan Schemes                              | ...                             | Statement - 6,17        | 29.08                              | 59.17                              |
| Loans for Centrally Sponsored Plan<br>Schemes             | ...                             | Statement - 6,17        | 10.37                              | 11.37                              |
| Other loans   | ...                             | Statement - 6,17        | 2,122.20                           | 1,425.97                           |
| <b>Contingency Fund (corpus)</b>                          | ...                             | Statement - 21          | 10.00                              | 10.00                              |
| <b>Liabilities on Public Account</b>                      |                                 |                         |                                    |                                    |
| (i) Small Savings, Provident Funds etc.                   | ...                             | Statement - 6,21        | 6,460.78                           | 6,220.68                           |
| (ii) Deposits   | ...                             | Statement - 6,21        | 1,110.37                           | 1,152.41                           |
| (iii) Reserve Funds                                       | ...                             | Statement - 21,22       | 2,046.46                           | 1,745.97                           |
| <b>Cumulative excess of receipts over<br/>expenditure</b> | ...                             | Statement - 12          | 15,460.66                          | 13,264.69                          |
| <b>Total</b>  |                                 |                         | <b>39,180.35</b>                   | <b>35,989.42</b>                   |

## STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS

| ( ₹ in crore )  |                  |                  |   |                  |                  |
|---|------------------|------------------|---|------------------|------------------|
| Receipts  |                  |                  | Disbursements   |                  |                  |
|   | 2023-24          | 2022-23          |   | 2023-24          | 2022-23          |
| <b>Part - I Consolidated Fund</b>   |                  |                  |   |                  |                  |
| <b>Section - A: Revenue</b>   |                  |                  |   |                  |                  |
| <b>Revenue Receipts</b><br><i>(Ref. Statement 3 &amp; 14)</i>                   | <b>20,538.02</b> | <b>18,309.01</b> | <b>Revenue Expenditure</b><br><i>(Ref. Statement 4-A,4-B &amp; 15)</i>                              | <b>18,342.05</b> | <b>17,738.71</b> |
| <b>Tax revenue ( raised by the State)</b><br><i>(Ref. Statement 3 &amp; 14)</i> | <b>3,287.41</b>  | <b>2,999.68</b>  | Salaries <sup>1</sup><br><i>(Ref. Statement 4-B &amp; Appendix-I)</i>                               | 6,289.65         | 5,720.56         |
| <b>Non-tax revenue</b><br><i>(Ref. Statement 3 &amp; 14)</i>                    | <b>420.52</b>    | <b>402.35</b>    | Subsidies<br><i>(Ref. Appendix-II)</i>  | 121.93           | 161.80           |
|   |                  |                  | Grants-in-aid <sup>2</sup><br><i>(Ref. Statement 4-B,10 &amp; Appendix-III)</i>                     | 4,717.92         | 4,768.72         |
| Interest receipts<br><i>(Ref. Statement 3 &amp; 14)</i>                         | 27.15            | 22.93            | <b>General Services</b><br><i>(Ref. Statement 4 &amp; 15)</i>                                       | <b>5,003.95</b>  | <b>4,735.18</b>  |
| Others<br><i>(Ref. Statement 3 )</i>  | 393.37           | 379.42           | Interest Payment and service of debt<br><i>(Ref. Statement 4-A,4-B &amp; 15)</i>                    | 1,333.42         | 1,623.52         |
| Total<br><i>(Ref. Statement 3 &amp; 14)</i>                                     | 420.52           | 402.35           | Pension<br><i>(Ref. Statement 4-A,4-B &amp; 15)</i>   | 3,065.40         | 2,678.06         |
| Share of Union Taxes/Duties<br><i>(Ref. Statement 3 &amp; 14)</i>               | <b>7,996.82</b>  | <b>6,724.23</b>  | Others <sup>3</sup><br><i>(Ref. Statement 4-B )</i>   | 605.13           | 433.60           |
|   |                  |                  | <b>Total</b><br><i>(Ref. Statement 4-A &amp; 15)</i>  | <b>5,003.95</b>  | <b>4,735.18</b>  |
|   |                  |                  | <b>Social services</b><br><i>(Ref. Statement 4-A &amp; 15)</i>                                      | <b>1,253.79</b>  | <b>1,404.95</b>  |
|   |                  |                  | <b>Economic services</b><br><i>(Ref. Statement 4-A &amp; 15)</i>                                    | <b>515.44</b>    | <b>621.54</b>    |
| Grants from Central Government<br><i>(Ref. Statement 3 &amp; 14)</i>            | <b>8,833.27</b>  | <b>8,182.75</b>  | <b>Compensation and assignment to Local Bodies and PRIs</b><br><i>(Ref. Statement 4-A &amp; 15)</i> | <b>439.37</b>    | <b>325.96</b>    |
| <b>Revenue Deficit</b>  | ...              | ...              | <b>Revenue Surplus</b>  | <b>2,195.97</b>  | <b>570.30</b>    |

<sup>1</sup> 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.

<sup>2</sup> 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'.

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

\* Grants-in-aid figure differs with referred Statements and Appendices due to exclusion of Grants-in-aid given under Compensation and assignment to Local Bodies & PRIs (shown separately) and Grants for creation of Capital assets which was classified under Capital section against IGAS-2 .

| STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.           |                  |                  |  |                             |                  |
|--|------------------|------------------|--|-----------------------------|------------------|
| ( ₹ in crore )   |                  |                  |  |                             |                  |
| Receipts   |                  |                  | Disbursements  |                             |                  |
|  | 2023-24          | 2022-23          |  | 2023-24                     | 2022-23          |
| <b>Part - I Consolidated Fund</b>  |                  |                  |  |                             |                  |
| <b>Section - B : Capital</b>   |                  |                  |  |                             |                  |
| <b>Capital Receipts</b><br>(Ref. Statement 3 & 14)                       |                  | ...              | <b>Capital Expenditure</b><br>(Ref. Statement 4-A, 4-B & 16)               | <b>2,734.19<sup>§</sup></b> | <b>2,024.97</b>  |
|  |                  |                  | General Services<br>(Ref. Statement 4-A & 16)                              | 263.38                      | 503.22           |
|  |                  |                  | Social Services<br>(Ref. Statement 4-A & 16)                               | 956.54                      | 683.69           |
|  |                  |                  | Economic Services<br>(Ref. Statement 4-A & 16)                             | 1,514.27                    | 838.06           |
| <b>Recoveries of Loans and Advances</b><br>(Ref. Statement 3, 7 & 18)    | <b>0.89</b>      | <b>51.59</b>     | <b>Loans and Advances disbursed</b><br>(Ref. Statement 4-A, 7 & 18)        | <b>100.25</b>               | <b>109.65</b>    |
| General Services<br>(Ref. Statement 7 & 18)                              | ...              | ...              | General Services<br>(Ref. Statement 4-A, 7 & 18)                           | ...                         | ...              |
| Social Services<br>(Ref. Statement 7 & 18)                               | ...              | 0.01             | Social Services<br>(Ref. Statement 4-A, 7 & 18)                            | ...                         | ...              |
| Economic Services<br>(Ref. Statement 7 & 18)                             | 0.50             | 50.97            | Economic Services<br>(Ref. Statement 4-A, 7 & 18)                          | 100.00                      | 108.51           |
| Others<br>(Ref. Statement 7 & 18)  | 0.39             | 0.61             | Others<br>(Ref. Statement 7 & 18)  | 0.25                        | 1.14             |
| <b>Public debt receipts</b><br>(Ref. Statement 3, 6 & 17)                | <b>1,400.68</b>  | <b>877.42</b>    | <b>Repayment of Public debt</b><br>(Ref. Statement 4-A, 6 & 17)            | <b>904.27</b>               | <b>991.66</b>    |
| Internal Debt<br>(Market loans, NSSF etc.)<br>(Ref. Statement 3, 6 & 17) | 703.22           | 519.36           | Internal Debt<br>(Market loans, NSSF etc.)<br>(Ref. Statement 4-A, 6 & 17) | 871.56 <sup>&amp;</sup>     | 958.70           |
| Loans from GOI<br>(Ref. Statement 3, 6 & 17)                             | 697.46           | 358.06           | Loans from GOI<br>(Ref. Statement 4-A, 6 & 17)                             | 32.71                       | 32.96            |
| <b>Inter-State Settlement Account (Net)</b>                              |                  | ...              | <b>Inter-State Settlement Account (Net)</b>                                |                             | ...              |
| <b>Total Receipts Consolidated Fund</b><br>(Ref. Statement 3)            | <b>21,939.59</b> | <b>19,238.02</b> | <b>Total Expenditure Consolidated Fund</b><br>(Ref. Statement 4)           | <b>22,080.76</b>            | <b>20,864.99</b> |
| <b>Deficit in Consolidated Fund</b>                                      | <b>141.17</b>    | <b>1,626.97</b>  | <b>Surplus in Consolidated Fund</b>  | ...                         | ...              |

<sup>§</sup> Govt. of Tripura in contravention of the provisions contained in IGAS-2 made budgetary provision and spent ₹1,488.52 crore of Grants-in-aid (₹1,482.43 crore as Grants for creation of Capital Assets and ₹6.09 crore as Transfer of Funds to TTAADC, PRIs and ULBs) under Capital section in 2023-24.

<sup>&</sup> During the year, an amount of ₹118.98 crore has been discharged towards Special Securities issued to National Small Savings Fund of the Central Government.

## STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

(₹ in crore)

| Receipts   |           |           | Disbursements   |           |           |
|--|-----------|-----------|---|-----------|-----------|
|  | 2023-24   | 2022-23   |   | 2023-24   | 2022-23   |
| <b>Part II Contingency Fund</b>                                    |           |           |   |           |           |
| <b>Contingency Fund</b><br><i>(Ref. Statement 21)</i>              | ...       | ...       | <b>Contingency Fund</b><br><i>(Ref. Statement 21)</i>                   | ...       | ...       |
| <b>Part III Public Account<sup>4</sup></b>                         |           |           |   |           |           |
| <b>Small savings</b><br><i>(Ref. Statement 21)</i>                 | 1,827.20  | 1,713.24  | <b>Small savings</b><br><i>(Ref. Statement 21)</i>                      | 1,587.11  | 1,603.27  |
| <b>Reserves &amp; Sinking Funds</b><br><i>(Ref. Statement 21)</i>  | 676.57    | 793.86    | <b>Reserves &amp; Sinking Funds</b><br><i>(Ref. Statement 21)</i>       | 552.47    | 774.95    |
| <b>Deposits</b><br><i>(Ref. Statement 21)</i>                      | 459.78    | 497.46    | <b>Deposits</b><br><i>(Ref. Statement 21)</i>                           | 501.82    | 557.46    |
| <b>Advances</b><br><i>(Ref. Statement 21)</i>                      | ...       | ...       | <b>Advances</b><br><i>(Ref. Statement 21)</i>                           | ...       | ...       |
| <b>Suspense and Misc</b><br><i>(Ref. Statement 21)</i>             | 39,853.46 | 43,122.40 | <b>Suspense and Misc<sup>5</sup></b><br><i>(Ref. Statement 21)</i>      | 40,037.49 | 41,504.50 |
| <b>Remittances</b><br><i>(Ref. Statement 21)</i>                   | (-)0.39   | (-)0.01   | <b>Remittances</b><br><i>(Ref. Statement 21)</i>                        | (-)0.01   | (-)0.18   |
| <b>Total Receipts Public Account</b><br><i>(Ref. Statement 21)</i> | 42,816.61 | 46,126.95 | <b>Total Disbursements Public Account</b><br><i>(Ref. Statement 21)</i> | 42,678.88 | 44,440.00 |
| <b>Deficit in Public Account</b>                                   |           | ...       | <b>Surplus in Public Account</b>  | 137.73    | 1,686.95  |
| <b>Opening Cash Balance</b>  | (-)0.07   | (-)60.05  | <b>Closing Cash Balance</b>   | (-)3.50   | (-)0.07   |
| <b>Increase in cash balance</b>                                    | ...       | 59.98     | <b>Decrease in cash balance</b>   | 3.43      | ...       |

<sup>4</sup> For details please refer to Statement 21 in Volume II.<sup>5</sup> 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major Head 8673), etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement 21.

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**STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.**


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**ANNEXURE A : CASH BALANCES AND INVESTMENTS OF CASH BALANCES**


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|   | On 31 March<br>2024  | On 31<br>March 2023 |
|---|----------------------|---------------------|
|   |                      | ( ₹ in crore )      |
| <b>(a) General Cash Balances</b>  |                      |                     |
| 1 Cash in Treasuries  | ...                  | ...                 |
| 2 Deposit with Reserve Bank   | (-)2.37 <sup>#</sup> | 1.06                |
| 3 Remittances in Transit - Local  | (-)1.13              | (-)1.13             |
| <b>Total</b>  | <b>(-)3.50</b>       | <b>(-)0.07</b>      |
| 4 Investment held in the "Cash Balance Investment Account"                                | 1,346.36             | 1,131.42            |
| <b>Total ( a )</b>  | <b>1,342.86</b>      | <b>1,131.35</b>     |
| <b>(b) Other Cash Balances and Investments</b>  |                      |                     |
| 1 Cash with Departmental Officers ( viz. Officers of Forest and Public Works Department ) | 29.55                | 29.55               |
| 2 Permanent Advances with Departmental Officers for contingent expenditure                | 0.28                 | 0.27                |
| 3 Investment of earmarked Funds   | 1,204.06             | 1,027.67            |
| <b>Total - ( b )</b>  | <b>1,233.89</b>      | <b>1,057.49</b>     |
| <b>Total - (a) and (b)</b>  | <b>2,576.75</b>      | <b>2,188.84</b>     |

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<sup>#</sup> There was difference of ₹0.05 lakh (Cr.) between the figures reflected in accounts ₹237.12 lakh (Cr.) and that intimated by the Reserve Bank of India ₹237.07 lakh (Dr.) regarding 'Deposit with RBI' (March, 2024). The difference after further reconciliation/adjustment was reduced to 'Nil' as on 30 June 2024.



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**STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.**

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

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**Explanatory Notes**

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

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

For arriving at the daily cash balance<sup>1</sup> for the purpose of grant of Ways and Means advances/Overdraft, the RBI evaluates the holdings of the 14 days/91 days treasury bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 days/91 days Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. **If the net cash balance arrived at results in less than the minimum cash balance** or a credit balance and if there are no 14 days/91 days treasury bills maturing on that day, RBI rediscounts the holdings of the 14 days/91 days Treasury Bills and makes good the shortfall. If there is no holding of 14 days/91 days Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/Over Draft.

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<sup>1</sup> The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31 March 2024 but worked out by 10 April 2024 and not simply the daily balance on 31 March 2024.

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


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**ANNEXURE – A: CASH BALANCES AND INVESTMENTS OF CASH BALANCES – Concl'd.**


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**Explanatory Notes – Concl'd.**

(c) The limit for ordinary ways and means advances to the State Government was ₹304.00 crore as on 01 April 2023 which remain unchanged upto 31 March 2024. The Bank has also agreed to give Special Drawing Facility against the pledge of Government Securities. The operative limit of Special Drawing Facility (SDF) of the State Government of Tripura was ₹853.15 crore as on 01 April 2023 which was revised to ₹207.98 crore as on 31 March 2024. The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2023-24 is given below:-

|   |     |
|---|-----|
| (i) Number of days on which the minimum balance was maintained without taking any advance -   | 366 |
| (ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance -                             | Nil |
| (iii) Number of days on which the minimum balance was maintained by taking special ways and means advances (Special Drawing Facility) - | 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 |

During the year 2023-24, the State Government has not availed any Special Drawing Facility and Ways and Means Advances.

The entire balance ₹1,348.00 crore under Cash Balance Investment Account as on 31 March 2024 was invested in Government of India 14/91 days Treasury Bills.

To make up the deficiency in Cash Balance, Government of India Treasury Bills was rediscounted on 131 occasions during the year.

Interest realized on investment of Cash Balance during the year 2023-24 stood at ₹18.03 crore.

**STATEMENT 3 : STATEMENT OF RECEIPTS (CONSOLIDATED FUND)**

|            |  | <i>Actuals</i>          |                 |
|------------|--|-------------------------|-----------------|
|            |  | <b>(₹ in crore)</b>     |                 |
|            | <b>Description</b>                                 | <b>2023-24</b>          | <b>2022-23</b>  |
|            | <b>Revenue Receipts</b>                            |                         |                 |
| <b>A.</b>  | <b>Tax Revenue</b>                                 |                         |                 |
| <b>A.1</b> | <b>Own Tax revenue</b>                             |                         |                 |
|            | State Goods and Services Tax                       | 1,589.78                | 1,459.01        |
|            | Land Revenue                                       | 22.24                   | 12.59           |
|            | Stamps and Registration fees                       | 115.15                  | 102.53          |
|            | State Excise                                       | 417.00                  | 368.11          |
|            | Taxes on Sales, Trade etc.                         | 541.15                  | 463.57          |
|            | Taxes on Goods and Passengers                      | ...                     | 0.04            |
|            | Taxes on Vehicles                                  | 142.73                  | 117.55          |
|            | Others   | 459.36 <sup>&amp;</sup> | 476.28          |
| <b>A.2</b> | <b>Share of net proceeds of Taxes</b>              |                         |                 |
|            | Central Goods and Services Tax                     | 2,426.94                | 1,899.83        |
|            | Integrated Goods and Services Tax                  | ...                     | ...             |
|            | Corporation Tax                                    | 2,400.30                | 2,254.97        |
|            | Taxes on Income other than Corporation Tax         | 2,772.01                | 2,200.61        |
|            | Other Taxes on Income and Expenditure              | ...                     | ...             |
|            | Taxes on Wealth                                    | ...                     | ...             |
|            | Customs  | 280.23                  | 264.33          |
|            | Union Excise Duties                                | 106.05                  | 82.96           |
|            | Service Tax  | 1.48                    | 10.46           |
|            | Other Taxes and Duties on Commodities and Services | 9.81                    | 11.07           |
|            | <b>Total A</b>                                     | <b>11,284.23</b>        | <b>9,723.91</b> |

<sup>&</sup> Includes Taxes on Agricultural income (₹0.02 crore), Other taxes on income and expenditure excluding share of net proceeds (₹41.23 crore), Taxes and Duties on Electricity (₹43.48 crore) and Other Taxes and Duties on Commodities and Services excluding share of net proceeds (₹374.63 crore).

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


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|           |  | <i>Actuals</i> |                |
|-----------|--|----------------|----------------|
|           |  | (₹ in crore)   |                |
|           | <b>Description</b>   | <b>2023-24</b> | <b>2022-23</b> |
| <b>B.</b> | <b>Non-tax Revenue</b>   |                |                |
|           | Industries   | 156.65         | 161.94         |
|           | Police   | 145.94         | 122.42         |
|           | Interest receipts  | 27.15          | 22.93          |
|           | Miscellaneous General Services   | 25.80          | 29.71          |
|           | Forestry and Wild Life   | 16.56          | 15.83          |
|           | Public Works   | 8.61           | 6.11           |
|           | Dividends and Profits  | 7.85           | 11.66          |
|           | Other Administrative Services  | 7.42           | 6.58           |
|           | Medical and Public Health  | 3.25           | 3.54           |
|           | Roads and Bridges  | 3.21           | 2.80           |
|           | Education, Sports, Art and Culture   | 2.45           | 2.98           |
|           | Crop Husbandry   | 2.09           | 2.94           |
|           | Housing  | 1.94           | 2.57           |
|           | Other General Economic Services  | 1.89           | 1.75           |
|           | Stationery and Printing  | 1.76           | 1.46           |
|           | Animal Husbandry   | 1.58           | 1.42           |
|           | Public Service Commission  | 1.34           | 0.93           |
|           | Water Supply and Sanitation  | 1.26           | 1.46           |
|           | Fisheries  | 1.00           | 0.94           |
|           | Labour and Employment  | 0.82           | 0.58           |
|           | Contributions and Recoveries towards Pension and Other Retirement Benefits | 0.35           | 0.26           |
|           | Other Rural Development Programmes   | 0.33           | 0.12           |
|           | Other Transport Services   | 0.25           | 0.19           |
|           | Food Storage and Warehousing   | 0.24           | 0.19           |
|           | Co-operation   | 0.23           | 0.15           |
|           | Civil Supplies   | 0.16           | 0.12           |
|           | Minor Irrigation   | 0.16           | 0.25           |
|           | Other Fiscal Services  | 0.09           | 0.06           |

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

|           |                             | <i>Actuals</i>            |                |
|-----------|-----------------------------|---------------------------|----------------|
|           |                             | <b>(₹ in crore)</b>       |                |
|           | <b>Description</b>          | <b>2023-24</b>            | <b>2022-23</b> |
| <b>B.</b> | <b>Non-tax Revenue</b>      |                           |                |
|           | Supplies and Disposals      | 0.04                      | ...            |
|           | Jails                       | 0.04                      | 0.04           |
|           | Road Transport              | 0.02                      | 0.33           |
|           | Social Security and Welfare | 0.01                      | 0.03           |
|           | Information and Publicity   | 0.01                      | 0.01           |
|           | Urban Development           | ...                       | 0.04           |
|           | Others                      | 0.01 <sup>&amp;</sup>     | 0.01           |
|           | <b>Total B</b>              | <b>420.51<sup>*</sup></b> | <b>402.35</b>  |

<sup>&</sup> Includes revenue receipts under Tourism (₹0.58 lakh), Dairy Development (₹0.20 lakh) and Urban Development (₹0.02 lakh).

<sup>\*</sup> Differs from actual figure (₹420.52 crore) and Statement No. 14 by ₹ 0.01 crore due to rounding.

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

|           |   | <i>Actuals</i>               |                  |
|-----------|---|------------------------------|------------------|
|           |   | <i>( ₹ in crore )</i>        |                  |
|           | <b>Description</b>  | <b>2023-24</b>               | <b>2022-23</b>   |
| <b>C.</b> | <b>Grants</b>   |                              |                  |
|           | <b>Grants-in-aid from Central Government</b>                                |                              |                  |
|           | <b>Grants for Special Plan</b>  |                              |                  |
|           | Deduct Refunds  | ...                          | (-2.89)          |
|           | <b>Centrally Sponsored Schemes</b>  |                              |                  |
|           | Central Assistance/Share  | 3,768.08                     | 3,404.45         |
|           | Externally Aided Projects   | 310.91                       | 74.43            |
|           | Deduct Refund   | ...                          | (-3.48)          |
|           | <b>Finance Commission Grants</b>  |                              |                  |
|           | Post Devolution Revenue Deficit Grant                                       | 4,174.00                     | 4,423.00         |
|           | Grants for Rural Local Bodies   | 103.60                       | 147.00           |
|           | Grants for Urban Local Bodies   | 148.00                       | 21.00            |
|           | Grants-in-aid for State Disaster Response Fund                              | 60.80                        | 56.80            |
|           | Grants-in-aid for State Disaster Mitigation Fund                            | 7.10                         | 7.10             |
|           | Grants for Health Sector  | 83.66                        | ...              |
|           | <b>Other Transfer/Grants to States/ Union Territories with Legislatures</b> |                              |                  |
|           | Central Pool of Resources for North Eastern Region                          | ...                          | ...              |
|           | Schemes for North Eastern Council   | ...                          | 25.42            |
|           | Grants under the proviso to Article 275(1) of the Constitution              | 42.26                        | 12.95            |
|           | Contribution to National Disaster Response Fund (NDRF)                      | ...                          | ...              |
|           | Grants from Central Road and Infrastructure Fund                            | 25.92                        | 19.42            |
|           | Special Assistance  | 108.93                       | 40.81            |
|           | Deduct Refund   | ...                          | (-43.26)         |
|           | <b>Total C</b>  | <b>8,833.26<sup>#</sup></b>  | <b>8,182.75</b>  |
|           | <b>Total Revenue Receipts (A+B+C)</b>                                       | <b>20,538.00<sup>*</sup></b> | <b>18,309.01</b> |

<sup>#</sup> Differs from actual figure (₹8,833.27 crore) and Statement 14 by ₹0.01 lakh due to rounding.

<sup>\*</sup> Differs from actual figure (₹20,538.02) and Statement 14 by ₹0.02 lakh due to rounding.

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

|           |  | <i>Actuals</i>    |                  |
|-----------|--|-------------------|------------------|
|           |  | ( ₹ in crore )    |                  |
|           | Description  | 2023-24           | 2022-23          |
| <b>D.</b> | <b>Capital Receipts</b>  |                   |                  |
|           | Disinvestment proceeds   | ...               | ...              |
|           | <b>Others</b>  | ...               | ...              |
|           | <b>Total D</b>   | ...               | ...              |
| <b>E.</b> | <b>Public Debt receipts</b>  |                   |                  |
|           | <b>Internal Debt</b>   |                   |                  |
|           | Market Loans   | ...               | ...              |
|           | WMA <sup>1</sup> from the RBI  | ...               | ...              |
|           | Bonds  | ...               | ...              |
|           | Loans from Financial Institutions                                      | 703.22            | 519.36           |
|           | Special Securities issued to National Small Savings Fund               | ...               | ...              |
|           | Other Loans  | ...               | ...              |
|           | <b>Loans and Advances from Central Government</b>                      |                   |                  |
|           | Other Loans for States/Union Territories with Legislatures             | 697.46            | 358.06           |
|           | <b>Total E</b>   | <b>1,400.68</b>   | <b>877.42</b>    |
| <b>F.</b> | <b>Loans and Advances by State Government (Recoveries)<sup>2</sup></b> | <b>0.89</b>       | <b>51.59</b>     |
| <b>G.</b> | <b>Inter-State - Settlement</b>  | ...               | ...              |
|           | <b>Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)</b>             | <b>21,939.57*</b> | <b>19,238.02</b> |

<sup>1</sup>WMA: Ways and Means Advances.

<sup>2</sup>Details are in Statement 7 in Volume I and Statement 18 in Volume II.

\* Differs from actual figure (₹21,939.59 crore) by ₹0.02 lakh due to rounding.

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

| (₹ in crore) |  |          |         |     |          |
|--------------|--|----------|---------|-----|----------|
|              | Description  | Revenue  | Capital | L&A | Total    |
| <b>A</b>     | <b>General Services</b>  |          |         |     |          |
| <b>A.1</b>   | <b>Organs of State</b>   |          |         |     |          |
|              | Parliament/State/Union Territory Legislatures                          | 32.15    | ...     | ... | 32.15    |
|              | President, Vice-President/Governor, Administrator of Union Territories | 6.65     | ...     | ... | 6.65     |
|              | Council of Ministers   | 1.05     | ...     | ... | 1.05     |
|              | Administration of Justice  | 153.54   | ...     | ... | 153.54   |
|              | Elections  | 118.27   | ...     | ... | 118.27   |
| <b>A.2</b>   | <b>Fiscal Services</b>   |          |         |     |          |
|              | Collection of Taxes on Income and Expenditure                          | 0.08     | ...     | ... | 0.08     |
|              | Land Revenue   | 42.15    | ...     | ... | 42.15    |
|              | Stamps and Registration  | 1.95     | ...     | ... | 1.95     |
|              | State Excise   | 8.55     | ...     | ... | 8.55     |
|              | Taxes on Sales, Trade etc.   | 25.62    | ...     | ... | 25.62    |
|              | Taxes on Vehicles  | 6.53     | ...     | ... | 6.53     |
|              | Other Taxes and Duties on Commodities and Services                     | ...      | ...     | ... | ...      |
|              | Other Fiscal Services  | 3.94     | ...     | ... | 3.94     |
|              | Appropriation for reduction or avoidance of Debt                       | 100.95   | ...     | ... | 100.95   |
|              | Interest Payments  | 1,333.42 | ...     | ... | 1,333.42 |
| <b>A.3</b>   | <b>Administrative Services</b>   |          |         |     |          |
|              | Public Service Commission  | 6.00     | ...     | ... | 6.00     |
|              | Secretariat-General Services   | 90.46    | ...     | ... | 90.46    |
|              | District Administration  | 118.25   | ...     | ... | 118.25   |
|              | Treasury and Accounts Administration                                   | 7.30     | ...     | ... | 7.30     |
|              | Police   | 1,816.18 | 33.94   | ... | 1,850.12 |
|              | Jails  | 39.03    | ...     | ... | 39.03    |
|              | Stationery and Printing  | 11.66    | 0.04    | ... | 11.70    |
|              | Public Works   | 377.25   | 199.38  | ... | 576.63   |
|              | Vigilance  | 2.52     | ...     | ... | 2.52     |
|              | Other Administrative Services  | 147.47   | 30.02   | ... | 177.49   |



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

**A. EXPENDITURE BY FUNCTION - Contd.**

| (₹ in crore) |  |                             |               |            |                 |
|--------------|--|-----------------------------|---------------|------------|-----------------|
|              | Description  | Revenue                     | Capital       | L&A        | Total           |
| <b>A</b>     | <b>General Services - Concl.</b>   |                             |               |            |                 |
| <b>A.4</b>   | <b>Pensions &amp; Miscellaneous<br/>General Services</b>                                   |                             |               |            |                 |
|              | Pensions and other Retirement Benefits   | 3,065.40                    | ...           | ...        | 3,065.40        |
|              | Miscellaneous General services   | 2.85                        | ...           | ...        | 2.85            |
|              | <b>Total General Services</b>  | <b>7,519.22<sup>#</sup></b> | <b>263.38</b> | <b>...</b> | <b>7,782.60</b> |
| <b>B</b>     | <b>SOCIAL SERVICES</b>   |                             |               |            |                 |
| <b>B.1</b>   | <b>Education, Sports, Art &amp; Culture<sup>*</sup></b>                                    |                             |               |            |                 |
|              | General Education  | 2,386.99                    | 206.25        | ...        | 2,593.24        |
|              | Technical Education  | 2.53                        | ...           | ...        | 2.53            |
|              | Sports and Youth Services  | 77.66                       | 11.98         | ...        | 89.64           |
|              | Art and Culture  | 4.88                        | ...           | ...        | 4.88            |
| <b>B.2</b>   | <b>Health &amp; Family Welfare</b>   |                             |               |            |                 |
|              | Medical and Public Health  | 891.16                      | 40.30         | ...        | 931.46          |
|              | Family Welfare   | 281.32                      | 23.66         | ...        | 304.98          |
| <b>B.3</b>   | <b>Water Supply, Sanitation,<br/>Housing and Urban Development</b>                         |                             |               |            |                 |
|              | Water Supply and Sanitation  | 272.30                      | 149.38        | ...        | 421.68          |
|              | Housing  | 1,369.35                    | 0.83          | ...        | 1,370.18        |
|              | Urban Development  | 298.36                      | 426.13        | ...        | 724.49          |
| <b>B.4</b>   | <b>Information and Broadcasting</b>  |                             |               |            |                 |
|              | Information and Publicity  | 62.14                       | 1.25          | ...        | 63.39           |
| <b>B.5</b>   | <b>Welfare of Scheduled Castes,<br/>Scheduled Tribes and Other<br/>Backward Classes</b>    |                             |               |            |                 |
|              | Welfare of Scheduled Castes,<br>Scheduled Tribes, Other Backward<br>Classes and Minorities | 571.01                      | 88.18         | ...        | 659.19          |
| <b>B.6</b>   | <b>Labour and Labour Welfare</b>   |                             |               |            |                 |
|              | Labour, Employment and Skill<br>Development  | 51.80                       | ...           | ...        | 51.80           |

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

<sup>#</sup> Differs by ₹0.01 crore with Statement No. 15 due to rounding off.

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

**A. EXPENDITURE BY FUNCTION - Contd.**

| (₹ in crore) |  |                  |               |            |                 |
|--------------|--|------------------|---------------|------------|-----------------|
|              | Description                                | Revenue          | Capital       | L&A        | Total           |
| <b>B.7</b>   | <b>Social Welfare &amp; Nutrition</b>      |                  |               |            |                 |
|              | Social Security and Welfare                | 1,168.21         | 8.58          | ...        | 1,176.79        |
|              | Nutrition                                  | 81.04            | ...           | ...        | 81.04           |
|              | Relief on Account of Natural Calamities    | 83.87            | ...           | ...        | 83.87           |
| <b>B.8</b>   | <b>Others</b>                              |                  |               |            |                 |
|              | Other Social Services                      | 2.99             | ...           | ...        | 2.99            |
|              | <b>Total Social Services</b>               | <b>7,605.61*</b> | <b>956.54</b> | <b>...</b> | <b>8,562.15</b> |
| <b>C</b>     | <b>ECONOMIC SERVICES</b>                   |                  |               |            |                 |
| <b>C.1</b>   | <b>Agriculture &amp; Allied Activities</b> |                  |               |            |                 |
|              | Crop Husbandry                             | 416.83           | 12.07         | ...        | 428.90          |
|              | Soil and Water Conservation                | 32.69            | 6.58          | ...        | 39.27           |
|              | Animal Husbandry                           | 127.45           | 10.03         | ...        | 137.48          |
|              | Dairy Development                          | 1.44             | ...           | ...        | 1.44            |
|              | Fisheries                                  | 78.15            | 6.49          | ...        | 84.64           |
|              | Forestry and Wild Life                     | 141.08           | 98.25         | ...        | 239.33          |
|              | Food Storage and Warehousing               | 40.21            | 2.60          | ...        | 42.81           |
|              | Agricultural Research and Extension        | 8.18             | 0.22          | ...        | 8.40            |
|              | Co-operation                               | 21.53            | 5.27          | ...        | 26.80           |
|              | Other Agricultural Programmes              | ...              | 29.04         | ...        | 29.04           |
| <b>C.2</b>   | <b>Rural Development</b>                   |                  |               |            |                 |
|              | Special Programmes for Rural Development   | 455.24           | ...           | ...        | 455.24          |
|              | Land Reforms                               | 15.79            | ...           | ...        | 15.79           |
|              | Other Rural Development                    | 668.32           | 50.45         | ...        | 718.77          |
| <b>C.3</b>   | <b>Special Areas Programmes</b>            |                  |               |            |                 |
|              | North Eastern Areas                        | ...              | 0.03          | ...        | 0.03            |
|              | Other Special Area Programmes              | ...              | ...           | ...        | ...             |
| <b>C.4</b>   | <b>Irrigation &amp; Flood Control</b>      |                  |               |            |                 |
|              | Medium Irrigation                          | 0.78             | ...           | ...        | 0.78            |
|              | Minor Irrigation                           | 42.09            | 96.32         | ...        | 138.41          |
|              | Flood Control and Drainage                 | 27.21            | 2.11          | ...        | 29.32           |

# Differs by ₹0.01 crore with Statement No. 15 due to rounding off.

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

**A. EXPENDITURE BY FUNCTION - Contd.**

|             |   |                 |                  |               | (₹ in crore)    |
|-------------|---|-----------------|------------------|---------------|-----------------|
|             | Description   | Revenue         | Capital          | L&A           | Total           |
| <b>C</b>    | <b>ECONOMIC SERVICES -</b>  |                 |                  |               |                 |
| <b>C.5</b>  | <b>Energy</b>   |                 |                  |               |                 |
|             | Power   | 99.43           | 264.20           | 100.00        | 463.63          |
| <b>C.6</b>  | <b>Industry &amp; Minerals</b>                                      |                 |                  |               |                 |
|             | Village and Small Industries  | 80.23           | 79.60            | ...           | 159.83          |
|             | Industries  | 9.37            | ...              | ...           | 9.37            |
|             | Capital Outlay on<br>Telecommunication and Electronic<br>Industries | ...             | ...              | ...           | ...             |
|             | Other Industries  | ...             | 0.17             | ...           | 0.17            |
| <b>C.7</b>  | <b>Transport</b>  |                 |                  |               |                 |
|             | Roads and Bridges   | 349.15          | 749.43           | ...           | 1,098.58        |
|             | Road Transport  | 14.81           | 20.42            | ...           | 35.23           |
|             | Other Transport Services  | ...             | ...              | ...           | ...             |
| <b>C.8</b>  | <b>Communications</b>   |                 |                  |               |                 |
|             | Other Communication Services  | 3.29            | ...              | ...           | 3.29            |
| <b>C.9</b>  | <b>Science Technology and<br/>Environment</b>                       |                 |                  |               |                 |
|             | Other Scientific Research   | 10.96           |                  | ...           | 10.96           |
|             | Ecology and Environment   | 0.88            | ...              | ...           | 0.88            |
| <b>C.10</b> | <b>General Economic Services</b>                                    |                 |                  |               |                 |
|             | Secretariat-Economic Services                                       | 32.53           | ...              | ...           | 32.53           |
|             | Tourism   | 11.87           | 17.65            | ...           | 29.52           |
|             | Foreign Trade and Export<br>Promotion                               | ...             | 2.81             | ...           | 2.81            |
|             | Census Surveys and Statistics                                       | 6.55            | ...              | ...           | 6.55            |
|             | Civil Supplies  | 75.40           | ...              | ...           | 75.40           |
|             | Investments in General Financial<br>and Trading Institutions        | ...             | 59.72            | ...           | 59.72           |
|             | Other General Economic Services                                     | 6.38            | 0.80             | ...           | 7.18            |
|             | <b>Total Economic Services</b>                                      | <b>2,777.84</b> | <b>1,514.26*</b> | <b>100.00</b> | <b>4,392.10</b> |

\* Differs by ₹0.01 crore with Statement No.16 due to rounding off.

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

**A. EXPENDITURE BY FUNCTION - Concl'd.**

| (₹ in crore) |  |                              |                             |                 |                              |
|--------------|--|------------------------------|-----------------------------|-----------------|------------------------------|
|              | Description  | Revenue                      | Capital                     | L&A             | Total                        |
| <b>D</b>     | <b>Grants-in-aid and contributions</b>                                       |                              |                             |                 |                              |
|              | Compensation and Assignments to Local Bodies and Panchayati Raj Institutions | 439.37                       | ...                         | ...             | 439.37                       |
| <b>E</b>     | <b>Loans to Government Servants etc.</b>                                     |                              |                             |                 |                              |
|              | Miscellaneous Loans  | ...                          | ...                         | 0.25            | 0.25                         |
| <b>F</b>     | <b>Public Debt</b>   |                              |                             |                 |                              |
|              | Internal Debt of the State Government  | ...                          | ...                         | 871.56          | 871.56                       |
|              | Loans and Advances from the Central Government                               | ...                          | ...                         | 32.71           | 32.71                        |
|              | <b>Total Loans, Public Debt, Grants-in-aid and contributions (D+E+F)</b>     | <b>439.37</b>                | <b>...</b>                  | <b>904.52</b>   | <b>1,343.89</b>              |
|              | <b>Total Consolidated Fund Expenditure</b>                                   | <b>18,342.04<sup>a</sup></b> | <b>2,734.18<sup>b</sup></b> | <b>1,004.52</b> | <b>22,080.74<sup>c</sup></b> |

<sup>a</sup> Differs with actual figure (₹18,342.05 crore) by ₹0.01 crore due to rounding.

<sup>b</sup> Differs with actual figure (₹2,734.19 crore) by ₹0.01 crore due to rounding.

<sup>c</sup> Differs with actual figure (₹22,080.76 crore) by ₹0.02 crore due to rounding.

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

**B. EXPENDITURE BY NATURE**

| Object of Expenditure                                | ( ₹ in crore)         |          |                           |          |         |          |          |         |          |
|--|-----------------------|----------|---------------------------|----------|---------|----------|----------|---------|----------|
|  | 2023-24               |          |                           | 2022-23  |         |          | 2021-22  |         |          |
|  | Revenue               | Capital  | Total                     | Revenue  | Capital | Total    | Revenue  | Capital | Total    |
| Salaries   | 6,289.65              | ...      | 6,289.65                  | 5,720.56 | ...     | 5,720.56 | 5,428.21 | ...     | 5,428.21 |
| Grants-in-aid  | 4,924.29 <sup>a</sup> | ...      | 4,924.29 <sup>&amp;</sup> | 4,924.68 | 0.85    | 4,925.53 | 3,896.23 | ...     | 3,896.23 |
| Major Works  | ...                   | 1,128.52 | 1,128.52                  | ...      | 778.93  | 778.93   | ...      | 842.95  | 842.96   |
| Pensionary Charges                                   | 3,068.20 <sup>b</sup> | ...      | 3,068.20                  | 2,683.25 | ...     | 2,683.25 | 2,517.29 | ...     | 2,517.29 |
| Interest   | 1,333.42              | ...      | 1,333.42                  | 1,373.52 | ...     | 1,373.52 | 1,398.16 | ...     | 1,398.16 |
| Repayment of Borrowings                              | ...                   | 904.27   | 904.27                    | ...      | 991.66  | 991.66   | ...      | 656.35  | 656.35   |
| Suspense   | 11.12                 | ...      | 11.12                     | 38.85    | ...     | 38.85    | 41.98    | ...     | 41.98    |
| Social Pension                                       | 444.33                | ...      | 444.33                    | 453.01   | ...     | 453.01   | 430.36   | ...     | 430.36   |
| Investments  | ...                   | 70.30    | 70.30                     | ...      | 64.65   | 64.65    | ...      | 52.35   | 52.35    |
| Scholarship/ Stipend                                 | 209.65                | ...      | 209.65                    | 187.83   | ...     | 187.83   | 239.81   | ...     | 239.81   |
| Supplies and Materials                               | 120.92                | ...      | 120.92                    | 112.70   | ...     | 112.70   | 64.98    | ...     | 64.98    |
| Cost of ration, Diet, Medicine, Bedding and Clothing | 60.35                 | ...      | 60.35                     | 59.03    | ...     | 59.03    | 112.54   | ...     | 112.54   |
| Electricity Charges                                  | 203.25                | ...      | 203.25                    | 162.11   | ...     | 162.11   | 129.79   | ...     | 129.79   |
| Wages  | 56.93                 | ...      | 56.93                     | 46.31    | ...     | 46.31    | 44.18    | ...     | 44.18    |
| Machinery and Equipment                              | ...                   | 25.66    | 25.66                     | ...      | 24.50   | 24.50    | ...      | 19.23   | 19.23    |
| Office Expenses                                      | 51.10                 | ...      | 51.10                     | 49.22    | ...     | 49.22    | 36.63    | ...     | 36.63    |
| Travel Expenses                                      | 30.76                 | ...      | 30.76                     | 20.15    | ...     | 20.15    | 24.48    | ...     | 24.48    |
| Other Administrative Expenses                        | 67.03                 | ...      | 67.03                     | 53.82    | ...     | 53.82    | 17.67    | ...     | 17.60    |
| P.O.L.   | 41.47                 | ...      | 41.47                     | 45.63    | ...     | 45.63    | 33.58    | ...     | 33.58    |
| Cost of fuel etc. and maintenance cost of vehicles   | 26.71                 | ...      | 26.71                     | 29.23    | ...     | 29.23    | 17.85    | ...     | 17.85    |

<sup>&</sup> An amount of ₹4,924.29 crore relates to Object Head 31- Grants-in-aid only and an amount of ₹1,482.43 crore under Object Head 57-Grants for creation of Capital Assets has been shown separately.

<sup>a</sup> Includes ₹206.37 crore of object head 31-Grants-in-aid under Major Head 3604-Compensation and assignments to Local Bodies & PRIs.

<sup>b</sup> Includes pensionary charges of ₹2.06 crore to the retired Home Guard Volunteers under Major Head 2070.

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

**B. EXPENDITURE BY NATURE - Contd.**

| Object of Expenditure                       | 2023-24                 |                       |          | 2022-23 |          |          | 2021-22 |         |        |
|---|-------------------------|-----------------------|----------|---------|----------|----------|---------|---------|--------|
|   | Revenue                 | Capital               | Total    | Revenue | Capital  | Total    | Revenue | Capital | Total  |
| Grants for creation of Capital Assets       | ...                     | 1,482.43 <sup>s</sup> | 1,482.43 | ...     | 1,321.53 | 1,321.53 | ...     | 494.99  | 494.99 |
| Minor Works                                 | 874.06                  | ...                   | 874.06   | 817.04  | ...      | 817.04   | 590.42  | ...     | 590.42 |
| Professional Services                       | 102.16                  | ...                   | 102.16   | 78.44   | ...      | 78.44    | 61.88   | ...     | 61.88  |
| Other Contractual Services                  | 11.05                   | ...                   | 11.05    | 9.63    | ...      | 9.63     | 8.40    | ...     | ...    |
| Subsidies                                   | 121.93                  | ...                   | 121.93   | 161.80  | ...      | 161.80   | 132.27  | ...     | 132.27 |
| Deposit towards SDRF                        | 83.33                   | ...                   | 83.33    | 86.84   | ...      | 86.84    | 66.66   | ...     | 66.66  |
| Other Charges                               | 283.28                  | ...                   | 283.28   | 443.22  | ...      | 443.22   | 476.89  | ...     | 476.89 |
| Transfer of Funds to TTAADC, PRIs and ULBs. | 214.71                  | 6.09 <sup>s</sup>     | 220.80   | 172.62  | 5.66     | 178.28   | 180.91  | 5.37    | 186.28 |
| Loans and Advances                          | ...                     | 100.25                | 100.25   | ...     | 109.65   | 109.65   | ...     | 54.08   | 54.08  |
| Procurement of Capital Assets               | ...                     | 7.43                  | 7.43     | ...     | 11.05    | 11.05    | ...     | 1.44    | 1.44   |
| Hiring charges of private vehicles          | 50.99                   | ...                   | 50.99    | 30.96   | ...      | 30.96    | 17.59   | ...     | 17.59  |
| Honorarium for Anganwadi Worker and Helper  | 160.42                  | ...                   | 160.42   | 136.73  | ...      | 136.73   | 130.16  | ...     | 130.16 |
| Advertising & Publicity                     | 18.21                   | ...                   | 18.21    | 19.82   | ...      | 19.82    | 13.09   | ...     | 13.09  |
| Purchase/ Acquisition of Land               | ...                     | 27.37                 | 27.37    | ...     | 25.83    | 25.83    | ...     | 16.48   | 16.48  |
| Motor Vehicles                              | ...                     | 23.84                 | 23.84    | ...     | 5.56     | 5.56     | ...     | 8.86    | 8.86   |
| Medical Reimbursement                       | 9.15                    | ...                   | 9.15     | 9.33    | ...      | 9.33     | 7.04    | ...     | 7.04   |
| Outsourcing of Services                     | 44.96                   | ...                   | 44.96    | 39.16   | ...      | 39.16    | 29.98   | ...     | 29.98  |
| Arms & Amunition                            | 4.01                    | ...                   | 4.01     | ...     | ...      | ...      | ...     | ...     | ...    |
| Share of Taxes/Duties                       | 233.00 <sup>&amp;</sup> | ...                   | 233.00   | 170     | ...      | 170.00   | 177     | ...     | 177.00 |
| Overtime Allowances                         | 1.19                    | ...                   | 1.19     | 1.36    | ...      | 1.36     | 2.93    | ...     | 2.93   |
| Rent,Rates and Taxes                        | 2.14                    | ...                   | 2.14     | 1.73    | ...      | 1.73     | 3.60    | ...     | 3.60   |
| Publication                                 | 1.59                    | ...                   | 1.59     | 1.57    | ...      | 1.57     | 1.52    | ...     | 1.52   |

<sup>s</sup> Govt. of Tripura in contravention of the provisions contained in IGAS-2 made budgetary provision and spent ₹1,488.52 crore of Grants-in-aid (₹1,482.43 crore as Grants for creation of Capital Assets and ₹6.09 crore as Transfer of funds to TTAADC, PRIs and ULBs).under Capital section in 2023-24.

<sup>&</sup> Amount relates to Major Head 3604-Compensation and assignments to Local Bodies & PRIs.

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

**B. EXPENDITURE BY NATURE - Concl'd.**

| Object of Expenditure                        | ( ₹ in crore )               |                             |                              |                  |                 |                  |                  |                 |                  |
|--|------------------------------|-----------------------------|------------------------------|------------------|-----------------|------------------|------------------|-----------------|------------------|
|  | 2023-24                      |                             |                              | 2022-23          |                 |                  | 2021-22          |                 |                  |
|  | Revenue                      | Capital                     | Total                        | Revenue          | Capital         | Total            | Revenue          | Capital         | Total            |
| Purchase of Vehicles                         | 3.52                         | ...                         | 3.52                         | 5.00             | ...             | 5.00             | 4.60             | ...             | 4.60             |
| Discretionary Grants                         | 0.20                         | ...                         | 0.20                         | 1.53             | ...             | 1.53             | 6.05             | ...             | 6.05             |
| Other Capital Expenditure                    | ...                          | 2.84                        | 2.84                         | ...              | 3.67            | 3.67             | ...              | 3.68            | 3.68             |
| Royalty                                      | 5.79                         | ...                         | 5.79                         | 8.61             | ...             | 8.61             | ...              | ...             | ...              |
| Clothing and Tentage                         | 0.75                         | ...                         | 0.75                         | 2.06             | ...             | 2.06             | ...              | ...             | ...              |
| Contributions                                | 0.45                         | ...                         | 0.45                         | 3.35             | ...             | 3.35             | ...              | ...             | ...              |
| Others <sup>c</sup>                          | 0.24                         | ...                         | 0.24                         | 0.47             | ...             | 0.47             | 0.78             | ...             | 0.78             |
| <b>Gross Expenditure</b>                     | <b>19,166.31</b>             | <b>3,779.00</b>             | <b>22,945.31</b>             | <b>18,161.17</b> | <b>3,343.54</b> | <b>21,504.71</b> | <b>16,345.51</b> | <b>2,155.78</b> | <b>18,501.29</b> |
| <b>Deduct Recoveries/<br/>Deduct Entries</b> | <b>824.28</b>                | <b>40.30</b>                | <b>864.58</b>                | <b>422.46</b>    | <b>217.26</b>   | <b>639.72</b>    | <b>220.27</b>    | <b>76.41</b>    | <b>296.68</b>    |
| <b>Net Expenditure</b>                       | <b>18,342.03<sup>d</sup></b> | <b>3,738.70<sup>e</sup></b> | <b>22,080.73<sup>f</sup></b> | <b>17,738.71</b> | <b>3,126.28</b> | <b>20,864.99</b> | <b>16,125.24</b> | <b>2,079.37</b> | <b>18,204.61</b> |

<sup>c</sup> The object heads where expenditure is less than ₹1.00 crore are clubbed together and shown under the head "Others" (during the year 2023-24 it only includes Royalty)

<sup>d</sup> Differs with actual figure (₹18,342.05 crore) by ₹0.02 crore due to rounding.

<sup>e</sup> Differs with actual figure (₹3,738.71 crore) by ₹0.01 crore due to rounding.

<sup>f</sup> Differs with actual figure (₹22,080.76 crore) by ₹0.03 crore due to rounding.

## STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

|            |  | ( ₹ in crore)      |                                |                    |                                |                               |
|------------|--|--------------------|--------------------------------|--------------------|--------------------------------|-------------------------------|
| Major Head | Description  | Expenditure during | Progressive expenditure ending | Expenditure during | Progressive expenditure ending | Per cent #                    |
|            |  | 2022-23            | 2022-23                        | 2023-24            | 2023-24                        | Increase (+)/<br>Decrease (-) |
|            |  | 1                  | 2                              | 3                  | 4                              | 5                             |
| <b>A.</b>  | <b>Capital Account of General Services</b>                               |                    |                                |                    |                                |                               |
| 4047       | Capital Outlay on other Fiscal Services                                  | 0.70               | 0.70                           | ...                | 0.70                           | (-)100.00                     |
| 4055       | Capital Outlay on Police   | 9.66               | 335.92                         | 33.94              | 369.86                         | 251.35                        |
| 4058       | Capital Outlay on Stationery and Printing                                | 0.05*              | 2.26                           | 0.04               | 2.30                           | (-)20.00                      |
| 4059       | Capital Outlay on Public Works   | 474.91             | 1,653.10                       | 199.38             | 1,852.48                       | (-)58.02                      |
| 4070       | Capital Outlay on other Administrative Services                          | 17.89              | 1,560.78                       | 30.02              | 1,590.80                       | 67.80                         |
| 4075       | Capital Outlay on Miscellaneous General Services                         | ...                | 1.02                           | ...                | 1.02                           | ...                           |
|            | <b>Total - A Capital Account of General Services</b>                     | <b>503.21</b>      | <b>3,553.78</b>                | <b>263.38</b>      | <b>3,817.16</b>                | <b>(-)47.66</b>               |
| <b>B.</b>  | <b>Capital Account of Social Services</b>                                |                    |                                |                    |                                |                               |
| <b>(a)</b> | <b>Capital Account of Education, Sports, Art and Culture</b>             |                    |                                |                    |                                |                               |
| 4202       | Capital Outlay on Education, Sports, Art and Culture                     | 73.77              | 1,876.47                       | 218.23             | 2,094.70                       | 195.85                        |
|            | <b>Total - (a) Capital Account of Education, Sports, Art and Culture</b> | <b>73.77</b>       | <b>1,876.47</b>                | <b>218.23</b>      | <b>2,094.70</b>                | <b>195.82</b>                 |
| <b>(b)</b> | <b>Capital Account of Health and Family Welfare</b>                      |                    |                                |                    |                                |                               |
| 4210       | Capital Outlay on Medical and Public Health                              | 78.17              | 1,551.26                       | 40.30              | 1,591.56                       | (-)48.45                      |
| 4211       | Capital Outlay on Family Welfare   | 0.83               | 93.31                          | 23.66              | 116.97                         | 2,750.60                      |
|            | <b>Total - (b) Capital Account of Health and Family Welfare</b>          | <b>79.00</b>       | <b>1,644.57</b>                | <b>63.96</b>       | <b>1,708.53</b>                | <b>(-)19.04</b>               |

\* Differs with Statement 16 by ₹ 0.01 crore due to rounding off.

# Difference of percentage figures with Statement 16 is due to rounding off in crore (Statement 5) and in lakh (Statement 16).



## STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

|            |   | ( ₹ in crore)      |                                |                    |                                |  |
|------------|---|--------------------|--------------------------------|--------------------|--------------------------------|--|
| Major Head | Description   | Expenditure during | Progressive expenditure ending | Expenditure during | Progressive expenditure ending | Per cent <sup>#</sup> Increase (+)/ Decrease (-) |
|            |   | 2022-23            | 2022-23                        | 2023-24            | 2023-24                        |  |
|            |   | 1                  | 2                              | 3                  | 4                              | 5  |
| <b>B.</b>  | <b>Capital Account of Social Services - Contd.</b>  |                    |                                |                    |                                |  |
| (c)        | <b>Capital Account of Water Supply, Sanitation, Housing and Urban Development</b>             |                    |                                |                    |                                |  |
| 4215       | Capital Outlay on Water Supply and Sanitation   | 127.59             | 3,800.64                       | 149.38             | 3,950.02                       | 17.08  |
| 4216       | Capital Outlay on Housing   | 1.58               | 1,416.73                       | 0.83               | 1,417.56                       | (-)47.47   |
| 4217       | Capital Outlay on Urban Development   | 258.94             | 1,837.82                       | 426.13             | 2,263.95                       | 64.57  |
|            | <b>Total - (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</b> | <b>388.11</b>      | <b>7,055.19</b>                | <b>576.34</b>      | <b>7,631.53</b>                | <b>48.50</b>                                     |
| (d)        | <b>Capital Account of Information and Broadcasting</b>  |                    |                                |                    |                                |  |
| 4220       | Capital Outlay on Information and Publicity   | 7.73               | 63.46                          | 1.25               | 64.71                          | (-)83.83   |
|            | <b>Total - (d) Capital Account of Information and Broadcasting</b>                            | <b>7.73</b>        | <b>63.46</b>                   | <b>1.25</b>        | <b>64.71</b>                   | <b>(-)83.83</b>                                  |

<sup>#</sup> Difference of percentage figures with Statement 16 is due to rounding off in crore (Statement 5) and in lakh (Statement 16).

## STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

| ( ₹ in crore) |  |                    |                                |                    |                                |   |
|---------------|--|--------------------|--------------------------------|--------------------|--------------------------------|---|
| Major Head    | Description  | Expenditure during | Progressive expenditure ending | Expenditure during | Progressive expenditure ending | Per cent #<br>Increase (+)/<br>Decrease (-) |
|               |  | 2022-23            | 2022-23                        | 2023-24            | 2023-24                        |   |
|               |  | 1                  | 2                              | 3                  | 4                              |   |
| <b>B.</b>     | <b>Capital Account of Social Services - Concl'd.</b>   |                    |                                |                    |                                |   |
| <b>(e)</b>    | <b>Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes &amp; Minorities</b>             |                    |                                |                    |                                |   |
| 4225          | Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities                         | 103.92             | 1,038.55                       | 88.18              | 1,126.73                       | (-)15.15                                    |
|               | <b>Total - (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes &amp; Minorities</b> | <b>103.92</b>      | <b>1,038.55</b>                | <b>88.18</b>       | <b>1,126.73</b>                | <b>(-)15.15</b>                             |
| <b>(g)</b>    | <b>Capital Account of Social Welfare and Nutrition</b>   |                    |                                |                    |                                |   |
| 4235          | Capital Outlay on Social Security and Welfare  | 31.16              | 235.74                         | 8.58               | 244.32                         | (-)72.46                                    |
| 4236          | Capital Outlay on Nutrition  | ...                | 2.11                           | ...                | 2.11                           | ...   |
|               | <b>Total - (g) Capital Account of Social Welfare and Nutrition</b>   | <b>31.16</b>       | <b>237.85</b>                  | <b>8.58</b>        | <b>246.43</b>                  | <b>(-)72.46</b>                             |
| <b>(h)</b>    | <b>Capital Account of other Social Services</b>  |                    |                                |                    |                                |   |
| 4250          | Capital Outlay on other Social Services  | ...                | 18.21                          | ...                | 18.21                          | ...   |
|               | <b>Total - (h) Capital Account of other Social Services</b>  | <b>...</b>         | <b>18.21</b>                   | <b>...</b>         | <b>18.21</b>                   | <b>...</b>                                  |
|               | <b>Total - B Capital Account of Social Services</b>  | <b>683.69</b>      | <b>11,934.30</b>               | <b>956.54</b>      | <b>12,890.84</b>               | <b>39.91</b>                                |

# Difference of percentage figures with Statement 16 is due to rounding off in crore (Statement 5) and in lakh (Statement 16)

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**STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.**


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|            |   | ( ₹ in crore)      |                                |                    |                                |                               |
|------------|---|--------------------|--------------------------------|--------------------|--------------------------------|-------------------------------|
| Major Head | Description   | Expenditure during | Progressive expenditure ending | Expenditure during | Progressive expenditure ending | Per cent #                    |
|            |   | 2022-23            | 2022-23                        | 2023-24            | 2023-24                        | Increase (+)/<br>Decrease (-) |
|            |   | 1                  | 2                              | 3                  | 4                              | 5                             |
| <b>C.</b>  | <b>Capital Account of Economic Services</b>                             |                    |                                |                    |                                |                               |
| <b>(a)</b> | <b>Capital Account of Agriculture and Allied Activities</b>             |                    |                                |                    |                                |                               |
| 4401       | Capital Outlay on Crop Husbandry  | 8.14               | 229.72                         | 12.07              | 241.79                         | 48.28                         |
| 4402       | Capital Outlay on Soil and Water Conservation                           | 0.08               | 55.26                          | 6.58               | 61.84                          | 8125.00                       |
| 4403       | Capital Outlay on Animal Husbandry                                      | 11.97              | 113.48                         | 10.03              | 123.51                         | (-)16.21                      |
| 4404       | Capital Outlay on Dairy Development                                     | ...                | 1.96                           | ...                | 1.96                           | ...                           |
| 4405       | Capital Outlay on Fisheries   | 14.48              | 74.29                          | 6.49               | 80.78                          | (-)55.18                      |
| 4406       | Capital Outlay on Forestry and Wild Life                                | 110.62             | 579.02                         | 98.25              | 677.27                         | (-)11.18                      |
| 4407       | Capital Outlay on Plantations   | ...                | 0.88                           | ...                | 0.88                           | ...                           |
| 4408       | Capital Outlay on Food Storage and Warehousing                          | 2.96               | 128.74                         | 2.60               | 131.34                         | (-)12.16                      |
| 4415       | Capital Outlay on Agricultural Research and Education                   | 0.20               | 50.40                          | 0.22               | 50.62                          | 10.00                         |
| 4425       | Capital Outlay on Co-operation  | 7.02               | 127.81                         | 5.27               | 133.08                         | (-)24.93                      |
| 4435       | Capital Outlay on other Agricultural Programmes                         | 26.98              | 160.64                         | 29.04              | 189.68                         | 7.64                          |
|            | <b>Total - (a) Capital Account of Agriculture and Allied Activities</b> | <b>182.45</b>      | <b>1,522.20</b>                | <b>170.55</b>      | <b>1,692.75</b>                | <b>(-)6.52</b>                |

# Difference of percentage figures with Statement 16 is due to rounding off in crore (Statement 5) and in lakh (Statement 16).

## STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

|            |  | ( ₹ in crore)      |                                |                    |                                |                               |
|------------|--|--------------------|--------------------------------|--------------------|--------------------------------|-------------------------------|
| Major Head | Description  | Expenditure during | Progressive expenditure ending | Expenditure during | Progressive expenditure ending | Per cent #                    |
|            |  | 2022-23            | 2022-23                        | 2023-24            | 2023-24                        | Increase (+)/<br>Decrease (-) |
|            |  | 1                  | 2                              | 3                  | 4                              | 5                             |
| <b>C.</b>  | <b>Capital Account of Economic Services - Contd.</b>               |                    |                                |                    |                                |                               |
| <b>(b)</b> | <b>Capital Account of Rural Development</b>                        |                    |                                |                    |                                |                               |
| 4515       | Capital Outlay on other Rural Development Programmes               | 32.4               | 3,604.69                       | 50.45              | 3,655.14                       | 55.71                         |
|            | <b>Total - (b) Capital Account of Rural Development</b>            | <b>32.40</b>       | <b>3,604.69</b>                | <b>50.45</b>       | <b>3,655.14</b>                | <b>55.71</b>                  |
| <b>(c)</b> | <b>Capital Account of Special Areas Programme</b>                  |                    |                                |                    |                                |                               |
| 4552       | Capital Outlay on North Eastern Areas                              | 16.71              | 1,105.10                       | 0.03               | 1,105.13                       | (-)99.82                      |
| 4575       | Capital Outlay on Special Areas Development                        | 22.79              | 22.79                          | ...                | 22.79                          | (-)100.00                     |
|            | <b>Total - (c) Capital Account of Special Areas Programme</b>      | <b>39.50</b>       | <b>1,127.89</b>                | <b>0.03</b>        | <b>1,127.92</b>                | <b>(-)99.92</b>               |
| <b>(d)</b> | <b>Capital Account of Irrigation and Flood Control</b>             |                    |                                |                    |                                |                               |
| 4701       | Capital Outlay on Medium Irrigation                                | ...                | 276.11                         | ...                | 276.11                         | ...                           |
| 4702       | Capital Outlay on Minor Irrigation                                 | 57.23              | 629.13                         | 96.32              | 725.45                         | 68.30                         |
| 4705       | Capital Outlay on Command Area Development                         | ...                | 0.63                           | ...                | 0.63                           | ...                           |
| 4711       | Capital Outlay on Flood Control Projects                           | 10.14              | 244.42                         | 2.11               | 246.53                         | (-)79.19                      |
|            | <b>Total - (d) Capital Account of Irrigation and Flood Control</b> | <b>67.37</b>       | <b>1,150.29</b>                | <b>98.43</b>       | <b>1,248.72</b>                | <b>46.10</b>                  |

# Difference of percentage figures with Statement 16 is due to rounding off in crore (Statement 5) and in lakh (Statement 16).

## STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

|            |   |                    |                                |                    |                                | ( ₹ in crore)                 |
|------------|---|--------------------|--------------------------------|--------------------|--------------------------------|-------------------------------|
| Major Head | Description   | Expenditure during | Progressive expenditure ending | Expenditure during | Progressive expenditure ending | Per cent <sup>#</sup>         |
|            |   | 2022-23            | 2022-23                        | 2023-24            | 2023-24                        | Increase (+)/<br>Decrease (-) |
|            |   | 1                  | 2                              | 3                  | 4                              | 5                             |
| <b>C.</b>  | <b>Capital Account of Economic Services - Contd.</b>          |                    |                                |                    |                                |                               |
| <b>(e)</b> | <b>Capital Account of Energy</b>                              |                    |                                |                    |                                |                               |
| 4801       | Capital Outlay on Power Projects                              | 76.38              | 1,816.10                       | 264.20             | 2,080.30                       | 245.90                        |
| 4810       | Capital Outlay on New and Renewable Energy                    | ...                | 64.39                          | ...                | 64.39                          | ...                           |
|            | <b>Total - (e) Capital Account of Energy</b>                  | <b>76.38</b>       | <b>1,880.49</b>                | <b>264.20</b>      | <b>2,144.69</b>                | <b>245.90</b>                 |
| <b>(f)</b> | <b>Capital Account of Industry and Minerals</b>               |                    |                                |                    |                                |                               |
| 4851       | Capital Outlay on Village and Small Industries                | 17.77              | 52.07                          | 79.60              | 131.67                         | 347.95                        |
| 4859       | Capital Outlay on Telecommunication and Electronic Industries | 1.59               | 9.18                           | ...                | 9.18                           | (-)100.00                     |
| 4860       | Capital Outlay on Consumer Industries                         | ...                | 383.33                         | ...                | 383.33                         | ...                           |
| 4875       | Capital Outlay on other Industries                            | ...                | 79.82                          | 0.17               | 79.99                          | 100.00                        |
| 4885       | Other Capital Outlay on Industries and Minerals               | ...                | 16.91                          | ...                | 16.91                          | ...                           |
|            | <b>Total - (f) Capital Account of Industry and Minerals</b>   | <b>19.36</b>       | <b>541.31</b>                  | <b>79.77</b>       | <b>621.08</b>                  | <b>312.04</b>                 |
| <b>(g)</b> | <b>Capital Account of Transport</b>                           |                    |                                |                    |                                |                               |
| 5053       | Capital Outlay on Civil Aviation                              | ...                | 3.63                           | ...                | 3.63                           | ...                           |
| 5054       | Capital Outlay on Roads and Bridges                           | 350.87             | 6,588.25                       | 749.43             | 7,337.68                       | 113.59                        |
| 5055       | Capital Outlay on Road Transport                              | 11.53              | 398.04                         | 20.42              | 418.46                         | 77.10                         |
| 5056       | Capital Outlay on Inland and Water Transport                  | ...                | 0.79                           | ...                | 0.79                           | ...                           |
|            | <b>Total - (g) Capital Account of Transport</b>               | <b>362.40</b>      | <b>6,990.71</b>                | <b>769.85</b>      | <b>7,760.56</b>                | <b>112.43</b>                 |

<sup>#</sup> Difference of percentage figures with Statement 16 is due to rounding off in crore (Statement 5) and in lakh (Statement 16).

## STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

|            |  | ( ₹ in crore)   |                  |                 |                  |  |
|------------|--|-----------------|------------------|-----------------|------------------|--|
| Major Head | Description  | Expenditure     | Progressive      | Expenditure     | Progressive      | Per cent <sup>#</sup><br>Increase (+)/<br>Decrease (-) |
|            |  | during          | expenditure      | during          | expenditure      |  |
|            |  | 2022-23         | 2022-23          | 2023-24         | 2023-24          |  |
|            |  | 1               | 2                | 3               | 4                | 5  |
| <b>C.</b>  | <b>Capital Account of Economic Services - Concl'd.</b>                   |                 |                  |                 |                  |  |
| <b>(h)</b> | <b>Capital Account of Communication</b>                                  |                 |                  |                 |                  |  |
| 5275       | Capital Outlay on other Communication Services                           | ...             | 0.87             | ...             | 0.87             | ...  |
|            | <b>Total - (h) Capital Account of Communication</b>                      | ...             | <b>0.87</b>      | ...             | <b>0.87</b>      | ...  |
| <b>(i)</b> | <b>Capital Account of Science Technology and Environment</b>             |                 |                  |                 |                  |  |
| 5425       | Capital Outlay on other Scientific and Environmental Research            | 12.68           | 79.33            | ...             | 79.33            | (-)100.00  |
|            | <b>Total - (i) Capital Account of Science Technology and Environment</b> | <b>12.68</b>    | <b>79.33</b>     | ...             | <b>79.33</b>     | <b>(-)100.00</b>                                       |
| <b>(j)</b> | <b>Capital Account of General Economic Services</b>                      |                 |                  |                 |                  |  |
| 5452       | Capital Outlay on Tourism  | 4.00            | 94.45            | 17.65           | 112.10           | 341.25   |
| 5453       | Capital Outlay on Foreign Trade and Export Promotion                     | ...             | 15.12            | 2.81            | 17.93            | 100.00   |
| 5465       | Investments in General Financial and Trading Institutions                | 41.21           | 465.75           | 59.72           | 525.47           | 44.92  |
| 5475       | Capital Outlay on other General Economic Services                        | 0.33            | 9.26             | 0.80            | 10.06            | 142.42   |
|            | <b>Total - (j) Capital Account of General Economic Services</b>          | <b>45.54</b>    | <b>584.58</b>    | <b>80.98</b>    | <b>665.56</b>    | <b>77.82</b>   |
|            | <b>Total - C Capital Account of Economic Services</b>                    | <b>838.07</b>   | <b>17,482.35</b> | <b>1,514.26</b> | <b>18,996.61</b> | <b>80.68</b>   |
|            | <b>Grand Total</b>   | <b>2,024.97</b> | <b>32,970.43</b> | <b>2,734.18</b> | <b>35704.61*</b> | <b>35.02</b>   |

<sup>#</sup> Difference of percentage figures with Statement 16 is due to rounding off in crore (Statement 5) and in lakh (Statement 16).

\* Differs with actual figure by ₹ (-)0.01 crore due to rounding off.

**STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.**

**EXPLANATORY NOTES**

During 2023-24 the Government invested ₹70.30 crore in various concerns as under :

| Sl. No.                                  | Name of the concern  | Amount<br>( ₹ in crore ) |
|--|--|--------------------------|
| <b>I Statutory Corporation</b>           |  |                          |
| (i)                                      | Tripura Road Transport Corporation, Agartala                     | ...                      |
| <b>Total - I - Statutory Corporation</b> |  | <u>...</u>               |
| <b>II Bank</b>                           |  |                          |
| (i)                                      | Tripura Gramin Bank  | ...                      |
| <b>Total - II Bank</b>                   |  | <u>...</u>               |
| <b>III Government Companies</b>          |  |                          |
| (i)                                      | Tripura Small Industries Corporation Limited                     | 6.15                     |
| (ii)                                     | Tripura Industrial Development Corporation Ltd.                  | ...                      |
| (iii)                                    | Tripura Handloom and Handicrafts Development Corporation Limited | 12.00                    |
| (iv)                                     | Tripura Jute Mills Limited                                       | 31.13                    |
| (v)                                      | Tripura Forest Development and Plantation Corporation Ltd.       | ...                      |
| (vi)                                     | Tripura Nature Trails and Resorts Ltd. (TNTR)                    | ...                      |
| (vii)                                    | Tripura Tea Development Corporation Limited                      | 9.50                     |
| (viii)                                   | Tripura Rehabilitation and Plantation Corporation Ltd.           | 3.20                     |
| (ix)                                     | Tripura Horticulture Corporation Ltd.                            | 1.10                     |
| (x)                                      | Tripura State Electricity Corporation Ltd.                       | ...                      |
| (xi)                                     | Tripura Tourism Development Corporation Ltd.                     | 0.60                     |
| (xii)                                    | Tripura Urban Transport Company Ltd.                             | ...                      |
| (xiii)                                   | Tripura Natural Gas Company Ltd.                                 | ...                      |

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**STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.**


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**EXPLANATORY NOTES - Contd.**


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| Sl. No.   | Name of the concern   | Amount<br>( ₹ in crore ) |
|---|---|--------------------------|
| <b>III Government Companies -Contd.</b>                         |   |                          |
| (xiv)   | Agartala Smart City Ltd.                                      | ...                      |
| (xv)  | Tripura Power Generation Ltd.                                 | ...                      |
| (xvi)   | Tripura State Bank Ltd.                                       | ...                      |
| <b>Total - III - Government Companies</b>                       |   | <b>63.68</b>             |
| <b>IV Other Joint Stock Companies and Partnerships</b>          |   |                          |
| (i)   | Assam Financial Corporation Ltd.                              | ...                      |
| (ii)  | ONGC Tripura Power Company Ltd.                               | ...                      |
| (iii)   | North East Transmission Company Ltd.                          | ...                      |
| (iv)  | Goods and Services Tax Network                                | ...                      |
| <b>Total - IV- Other Joint Stock Companies and Partnerships</b> |   | ...                      |
| <b>V Co-operative Banks, Societies etc.</b>                     |   |                          |
| (i)   | Tripura State Co-operative Bank Ltd.                          | ...                      |
| (ii)  | Tripura State Consumers Co-operative Federation Ltd.          | 1.80                     |
| (iii)   | Tripura Apex Marketing Co-operative Societies                 | ...                      |
| (iv)  | Primary Marketing Co-operative Society                        | 1.00                     |
| (v)   | Primary Agriculture and Marketing Co-operative Society        | ...                      |
| (vi)  | Large size Agricultural Multipurpose Societies                | ...                      |
| (vii)   | Other Co-operatives (Primary)                                 | 0.53                     |
| (viii)  | Tripura Scheduled Castes Co-operative Development Corporation | 1.90                     |
| (ix)  | Agartala Co-operative Urban Bank Ltd.                         | 0.24                     |
| (x)   | Tripura OBC Co-operative Development Corporation Ltd.         | ...                      |



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**STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.**


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**EXPLANATORY NOTES - Contd.**


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| Sl. No.  | Name of the concern   | Amount<br>( ₹ in crore ) |
|----------|---|--------------------------|
| <b>V</b> | <b>Co-operative Banks, Societies etc. - Concl'd.</b>              |                          |
| (xi)     | Tripura Minorities Co-operative Development Corporation           | 0.15                     |
| (xii)    | Tripura Apex Weavers Cooperative Society                          | ...                      |
| (xiii)   | Tripura Scheduled Tribe Co-operative Development Corporation      | 0.80                     |
| (xiv)    | Tripura Co-operative Agricultural and Rural Development Bank Ltd. | ...                      |
| (xv)     | Co-operative Credit Societies                                     | ...                      |
| (xvi)    | Services Co-operative Societies                                   | ...                      |
| (xvii)   | Multipurpose Co-operative Societies                               | ...                      |
| (xviii)  | Primary Consumers Co-operative Societies                          | ...                      |
| (xix)    | Matsyajibi Samabaya Samity  | ...                      |
| (xx)     | Joint Farming Co-operative society Ltd.                           | ...                      |
| (xxi)    | Co-operative Employees Fund Societies                             | ...                      |
| (xxii)   | Contract and Construction Co-operative Societies                  | ...                      |
| (xxiii)  | Industrial Co-operative Societies                                 | ...                      |
| (xxiv)   | Labour Co-operatives  | ...                      |
| (xxv)    | Tripura MARKFED Ltd.  | 0.20                     |
|          | <b>Total - V - Co-operative Banks, Societies etc.</b>             | <b>6.62</b>              |
|          | <b>Total (I+II+III+IV+V)</b>                                      | <b>70.30</b>             |

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

The total investments of the Government in share capital of different concerns at the end of 2022-23 and 2022-23 were ₹1,831.19 crore and ₹1,901.49 crore respectively as shown below :

| 2022-23   |                    |                 | 2023-24            |                             |
|---|--------------------|-----------------|--------------------|-----------------------------|
|   | Number of Concerns | Amount          | Number of Concerns | Amount                      |
|   |                    | ( ₹ in crore )  |                    | ( ₹ in crore )              |
| (i) Statutory Corporation                         | 1                  | 178.53          | 1                  | 178.53                      |
| (ii) Bank   | 1                  | 37.72           | 1                  | 37.72                       |
| (iii) Government Companies                        | 16                 | 1,392.79        | 16                 | 1,456.47                    |
| (iv) Other Joint Stock Companies and Partnerships | 4                  | 47.36           | 4                  | 47.36                       |
| (v) Co-operatives                                 | 25                 | 174.79          | 25                 | 181.41                      |
|   | <b>47</b>          | <b>1,831.19</b> | <b>47</b>          | <b>1,901.49<sup>#</sup></b> |

<sup>#</sup> Differs by ₹29.98 crore with Statement No. 8 and Statement No.19, the difference is under reconciliation with the State Government (July 2024).

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

### (i) Statement of Public Debt and Other Liabilities<sup>1</sup>

( ₹ in crore)

| Nature of Borrowings                                       | Balance as on<br>1 April 2023 | Receipt<br>during the<br>year | Repayments<br>during the<br>year | Balance as on<br>31 March<br>2024 | Net Increase (+)/<br>Decrease (-) |          | As a <i>per cent</i> of total<br>Liabilities |
|--|-------------------------------|-------------------------------|----------------------------------|-----------------------------------|-----------------------------------|----------|--|
|  |                               |                               |                                  |                                   | Amount                            | Per cent |  |
| <b>A. Public Debt</b>                                      |                               |                               |                                  |                                   |                                   |          |  |
| <b>6003 Internal Debt of the State Government</b>          |                               |                               |                                  |                                   |                                   |          |  |
| Market Loans   | 10,088.83                     | ...                           | 550.00                           | 9,538.83                          | (-)550.00                         | (-)5.45  | 42.38  |
| WMA <sup>2</sup> from the RBI                              | ...                           | ...                           | ...                              | ...                               | ...                               |          | ...  |
| Bonds  | ...                           | ...                           |                                  | ...                               | ...                               |          | ...  |
| Loans from Financial Institutions                          | 1,290.94                      | 703.22                        | 202.58                           | 1,791.58                          | 500.64                            | 38.78    | 7.96   |
| Special Securities issued to National Small Savings Fund   | 717.43                        | ...                           | 118.98                           | 598.45                            | (-)118.98                         | (-)16.58 | 2.66   |
| Other Loans  | 0.50                          | ...                           | ...                              | 0.50                              | ...                               | ...      | ...  |
| <b>6004 Loans and Advances from the Central Government</b> |                               |                               |                                  |                                   |                                   |          |  |
| Non-Plan Loans   | 1.46                          | ...                           | 0.39                             | 1.07                              | (-)0.39                           | (-)26.71 | ...  |
| Loans for State/Union Territory Plan Schemes.              | 59.17                         | ...                           | 30.10                            | 29.07                             | (-)30.10                          | (-)50.87 | 0.13   |
| Loans for Centrally Sponsored Plan Schemes.                | 11.37                         | ...                           | 1.00                             | 10.37                             | (-)1.00                           | (-)8.80  | 0.05   |
| Loans for Special Schemes                                  | 0.82                          | ...                           | 0.41                             | 0.41                              | (-)0.41                           | (-)50.00 | ...  |

<sup>[1]</sup> Detailed Account is at pages 465-480.

<sup>[2]</sup> WMA: Ways and Means Advances.

**6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.**
**(i) Statement of Public Debt and Other Liabilities<sup>1</sup> - Contd.**
*( ₹ in crore)*

| Nature of Borrowings   | Balance as on<br>1 April 2023 | Receipt<br>during the<br>year | Repayments<br>during the<br>year | Balance as on<br>31 March<br>2024 | Net Increase (+)/<br>Decrease (-) |             | As a <i>per cent</i> of total<br>Liabilities |
|--|-------------------------------|-------------------------------|----------------------------------|-----------------------------------|-----------------------------------|-------------|--|
|  |                               |                               |                                  |                                   | Amount                            | Per cent    |  |
| <b>A. Public Debt - Concltd.</b>   |                               |                               |                                  |                                   |                                   |             |  |
| <b>6004 Loans and Advances from the Central Government - Concltd.</b>                  |                               |                               |                                  |                                   |                                   |             |  |
| Pre-1984-85 Loans  | 0.18                          | ...                           | ...                              | 0.18                              | ...                               | ...         | ...  |
| Other Loans for States/Union territories with Legislatures (Block Loans & Other Loans) | 1,424.97                      | 697.46                        | 0.82                             | 2,121.61*                         | 696.64                            | 48.89       | 9.43   |
| <b>Total Public Debt</b>   | <b>13,595.67</b>              | <b>1400.68</b>                | <b>904.28</b>                    | <b>14,092.07</b>                  | <b>496.4</b>                      | <b>3.65</b> | <b>62.61</b>                                 |
| <b>B. Other liabilities</b>  |                               |                               |                                  |                                   |                                   |             |  |
| <b>Public Accounts</b>   |                               |                               |                                  |                                   |                                   |             |  |
| Small savings, Provident Funds etc.  | 6,220.68                      | 1,827.20                      | 1,587.11                         | 6,460.77                          | 240.09                            | 3.86        | 28.71  |
| Reserve funds bearing interest   | 523.50                        | 169.58                        | 45.60                            | 647.48                            | 123.98                            | 23.68       | 2.88   |
| Reserve funds not bearing interest   | 194.80                        | 507.00                        | 506.87                           | 194.93*                           | 0.13                              | 0.07        | 0.87   |
| Deposits bearing interest  | 1.05                          | 80.82                         | 70.18                            | 11.69                             | 10.64                             | 1013.33     | 0.05   |
| Deposits not bearing interest  | 1,151.37                      | 378.96                        | 431.64                           | 1,098.69*                         | (-)52.68                          | (-)4.58     | 4.88   |
| <b>Total other liabilities</b>   | <b>8,091.40</b>               | <b>2,963.56*</b>              | <b>2,641.40*</b>                 | <b>8,413.56<sup>#</sup></b>       | <b>322.16</b>                     | <b>3.98</b> | <b>37.39</b>                                 |
| <b>Total Public Debt and other liabilities</b>   | <b>21,687.07</b>              | <b>4,364.24</b>               | <b>3,545.68</b>                  | <b>22,505.63<sup>&amp;</sup></b>  | <b>818.56</b>                     | <b>3.77</b> | <b>100.00</b>                                |

\* Differs with Statement No.17 by ₹0.01 crore due to rounding.

<sup>#</sup> Differs with with Statement No.17 by ₹0.02 crore due to rounding.

<sup>&</sup> Includes an amount of ₹627.37 crore, which was passed on as back to back loan by Government of India (GoI) in lieu of shortfall in GST Compensation. This Back to back loan will not be treated as debt of the State Government vide Ministry of Finance, GoI's letter No. F.No. 40(1) PF-S/2021-22 dated 10-12-2021.

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## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

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

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#### Explanatory Notes to Statement 6

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**1. Amortization arrangements:** In accordance with the guidelines issued by the Reserve Bank of India, Government has constituted a fund called “Consolidated Sinking Fund Scheme” of the Government of Tripura. The fund is to be utilized as an Amortization Fund for redemption of the internal debt and public account liabilities of the Government. The State Government invested an amount of ₹100.95 crore during the year 2023-24. An amount of ₹71.08 crore as interest earned on Sinking Fund-Investment Account, has been credited to the Fund during the year 2023-24. The total balance of the Fund as on 31 March 2024 stood at ₹1,153.80 crore. No withdrawal has been made from the fund during the year.

**2. Loans from Small Saving Fund:** Loans out of the collection in the ‘Small Savings Schemes’ and ‘Public Provident Fund’ in the Post offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund *viz.* ‘National Small Savings Fund’ was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. No loan has been received during the year 2023-24, however an amount of ₹118.98 crore was repaid during the year. The balance outstanding at the end of the year was ₹598.44 crore which was 3.01 *per cent* of the total Public Debt of the State Government as on 31 March 2024.

**3. Loans and Advances from Central Government - Decrease in indebtness:** The balance of Loans and Advances from the Central Government increased during 2023-24 by ₹664.75 crore. During 2023-24, the State Government received Block Loans amounting to ₹ 34.54 crore for Externally Aided Project (EAP) and ₹662.92 crore as Loan to States for Capital expenditure. The loans from the Central Government as on 31 March 2024 constituted 15.35 *per cent* of the total Public Debt of the State Government as on that date.

**4. Market loans bearing interest :** These are long term loans (which have a currency of more than 12 months) raised in the open market. During the year 2023-24 the State Government did not raised any Market loan bearing interest.

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

**6. Ways and Means Advances:** During the year 2023-24, the State Government has not availed any Ways and Means Advances from Reserve Bank of India.

**7. Service of debt - Interest on debt and other obligations :** The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2022-23 and 2023-24 were as shown in next page:-

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

|          |  | 2023-24          | 2022-23          | Net increase(+)/ decrease (-)<br>during the year<br>( ₹ in crore ) |
|----------|--|------------------|------------------|--|
| (i)      | Gross debt and other obligations outstanding at the end of the year  |                  |                  |  |
| (a)      | Public Debt and Small Savings, Provident Funds etc.                  | 20,552.84        | 19,816.35        | 736.49   |
| (b)      | Other obligations  | 1,954.43         | 1,870.72         | 83.71  |
|          | <b>Total (i)</b>   | <b>22,507.27</b> | <b>21,687.07</b> | <b>820.20</b>  |
| (ii)     | <b>Interest paid by Government</b>                                   |                  |                  |  |
| (a)      | On Public Debt and Small Savings, Provident Funds etc.               | 1,331.04*        | 1,361.57         | (-)30.53   |
| (b)      | On other obligations   | ...              | 11.95            | (-)11.95   |
|          | <b>Total (ii)</b>  | <b>1,331.04</b>  | <b>1,373.52</b>  | <b>(-)42.48</b>  |
| (iii)    | <b>Deduct</b>  |                  |                  |  |
| (a)      | Interest received on loans and advances given by Government          | 0.13             | 0.05             | 0.08   |
| (b)      | Interest realised on investment of cash balances                     | 18.03            | 17.31            | 0.72   |
|          | <b>Total (iii)</b>   | <b>18.16</b>     | <b>17.36</b>     | <b>0.80</b>  |
| (iv)     | <b>Net interest charges</b>  | <b>1,312.88</b>  | <b>1,356.16</b>  | <b>(-)43.28</b>  |
| (v)      | Percentage of gross interest (item (ii)) to total revenue receipts   | 6.48             | 7.50             | (-)1.02  |
| (vi)     | Percentage of net interest ( item (iv))<br>to total revenue receipts | 6.39             | 7.41             | (-)1.02  |
| <b>8</b> | <b>Appropriation for reduction or avoidance of Debt</b>              |                  |                  |  |
|          | (i) Contribution to Sinking Funds                                    | 100.95           | 250.00           | (-)149.05  |

\* Includes ₹905.58 crore being the interest on public debt and ₹425.46 crore being the interest on GPF and Group Insurance during the year 2023-24.

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


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**Section 1 : Summary of Loans and Advances: Loanee groupwise**
*( ₹ in crore)*

| Loanee Group       | Balance on<br>1 April 2023 | Disbursements<br>during the<br>year | Repayments<br>during the<br>year | Write - off of<br>irrecoverable<br>loans and<br>advances | Balance on<br>31 March<br>2024<br>(2+3) - (4+5) | Net<br>increase/<br>decrease<br>during<br>the year<br>(6-2) | Interest<br>payment<br>in arrears |
|--------------------|----------------------------|-------------------------------------|----------------------------------|--|---|---|-----------------------------------|
| <i>1</i>           | <i>2</i>                   | <i>3</i>                            | <i>4</i>                         | <i>5</i>   | <i>6</i>  | <i>7</i>  | <i>8</i>                          |
| Government Company | 156.75                     | 100.00                              | ...                              | ...  | 256.75  | 100.00  | (a)                               |
| Others             | 152.69                     | 0.25                                | 0.89                             | ...  | 152.05  | (-)0.64   | (a)                               |

(a) Information not received from the State Government.

Source of Information : Sanction orders ,Treasury Vouchers and challans.

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

*( ₹ in crore)*

| Sl. No. | Loanee entity <sup>#</sup> | Year of Sanction | Sanction Order No. | Amount | Rate of Interest |
|---------|----------------------------|------------------|--------------------|--------|------------------|
|         |                            |                  | NIL                |        |                  |

**STATEMENT 7 : STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Contd.**
**Section 2 : Summary of Loans and Advances: Sector-wise**
*( ₹ in crore)*

| Sector  | Balance on<br>1 April<br>2023 | Disbursements<br>during the year | Repayments<br>during the<br>year | Write - off of<br>irrecoverable<br>loans and<br>advances | Balance on 31<br>March 2024<br>(2+3) - (4+5) | Net<br>increase/<br>decrease<br>during<br>the year<br>(6-2) | Interest<br>payment in<br>arrears |
|---|-------------------------------|----------------------------------|----------------------------------|--|--|---|-----------------------------------|
| <i>I</i>  | <i>2</i>                      | <i>3</i>                         | <i>4</i>                         | <i>5</i>   | <i>6</i>                                     | <i>7</i>  | <i>8</i>                          |
| <b>Social Services</b>  |                               |                                  |                                  |  |  |   |                                   |
| Loans for Education, Sports, Art and Culture                      | 0.01                          | ...                              | ...                              | ...  | 0.01   | ...   | ...                               |
| Loans for Medical and Public Health                               | 81.00                         | ...                              | ...                              | ...  | 81.00  | ...   | ...                               |
| Loans for Water Supply, Sanitation, Housing and Urban Development | 7.54*                         | ...                              | ...                              | ...  | 7.54   | ...   | ...                               |
| Loans for Social Welfare and Nutrition                            | 10.21                         | ...                              | ...                              | ...  | 10.21  | ...   | ...                               |
| Others  | 0.24                          | ...                              | ...                              | ...  | 0.24   | ...   | ...                               |
| <b>Total - Social Services</b>                                    | <b>99.00</b>                  | ...                              | ...                              | ...  | <b>99.00</b>                                 | ...   | ...                               |
| <b>Economic Services</b>  |                               |                                  |                                  |  |  |   |                                   |
| Loans for Agriculture and Allied Activities                       | 33.47                         | ...                              | 0.50                             | ...  | 32.97  | (-)0.50   | ...                               |
| Loans for Rural Development                                       | 0.40                          | ...                              | ...                              | ...  | 0.40   | ...   | ...                               |
| Loans for Power Projects  | 156.75                        | 100.00                           | ...                              | ...  | 256.75                                       | 100.00  | ...                               |
| Loans for Industry and Minerals                                   | 3.48                          | ...                              | ...                              | ...  | 3.48   | ...   | ...                               |
| Loans for Transport   | 0.15                          | ...                              | ...                              | ...  | 0.15   | ...   | ...                               |
| <b>Total - Economic Services</b>                                  | <b>194.25</b>                 | <b>100.00</b>                    | <b>0.50</b>                      | ...  | <b>293.75</b>                                | <b>99.50</b>  | ...                               |

\* Differs by ₹0.01 crore with Statement No.18 due to rounding.



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


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

| Sector                                  | Balance on<br>1 April<br>2023 | Disbursements<br>during the year | Repayments<br>during the<br>year | Write - off of<br>irrecoverable<br>loans and<br>advances | Balance on 31<br>March 2024<br>(2+3) - (4+5) | Net<br>increase/<br>decrease<br>during<br>the year<br>(6-2) | Interest<br>payment in<br>arrears |
|---|-------------------------------|----------------------------------|----------------------------------|--|--|---|-----------------------------------|
| <i>1</i>                                | <i>2</i>                      | <i>3</i>                         | <i>4</i>                         | <i>5</i>   | <i>6</i>                                     | <i>7</i>  | <i>8</i>                          |
| <b>Loans to Government Servants</b>     | <b>15.88</b>                  | <b>0.25</b>                      | <b>0.39</b>                      | ...  | <b>15.74</b>                                 | <b>(-)0.14</b>  | ...                               |
| <b>Loans for Miscellaneous purposes</b> | <b>0.31</b>                   | ...                              | ...                              | ...  | <b>0.31</b>                                  | ...   | ...                               |
| <b>Total - F. Loans and Advances</b>    | <b>309.44</b>                 | <b>100.25</b>                    | <b>0.89</b>                      | ...  | <b>408.80<sup>&amp;</sup></b>                | <b>99.36</b>  | ...                               |

<sup>&</sup> Difference of ₹0.01 crore with Detailed Statement No. 18 is due to rounding off.

Note: For details, refer Section 1 of Detailed Statement of Loans and Advances made by the State Government at pages 481-487.

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


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

| Loanee-Entity <sup>#</sup> | Amount of arrears as on 31 March 2024 |          |          | Earliest period to which arrears relate | Total loans outstanding against the entity on 31 March 2024 |
|----------------------------|---------------------------------------|----------|----------|---|---|
|                            | Principal                             | Interest | Total    |   |   |
| <i>1</i>                   | <i>2</i>                              | <i>3</i> | <i>4</i> | <i>5</i>                                | <i>6</i>  |
| ...                        | ...                                   | ...      | ...      | ...                                     | ...   |

<sup>#</sup> Information not received from the Government.

**STATEMENT 8 : STATEMENT OF INVESTMENTS OF THE GOVERNMENT**

**Comparative summary of Government Investment in the share capital of different concerns for 2022-23 and 2023-24**

( ₹ in crore)

| Name of the concern                                     | 2023-24            |                                   |  | 2022-23            |                                   |  |
|---|--------------------|-----------------------------------|--|--------------------|-----------------------------------|--|
|   | Number of concerns | Investment at the end of the year | Dividend/interest received during the year | Number of concerns | Investment at the end of the year | Dividend/interest received during the year |
| <b>I. Statutory Corporations</b>                        | 1                  | 169.78                            | NIL  | 1                  | 169.78                            | NIL  |
| <b>II. Rural Banks</b>                                  | 1                  | 33.63                             | NIL  | 1                  | 33.63                             | NIL  |
| <b>III. Government Companies</b>                        | 16                 | 1,496.90                          | NIL  |                    | 1,433.22                          | 0.16                                       |
| <b>IV. Other Joint Stock Companies and Partnerships</b> | 4                  | 47.36                             | 7.85*                                      | 4                  | 47.36                             | 11.50                                      |
| <b>V. Co-operative Institutions and Local Bodies</b>    | 25                 | 183.80                            | NIL  | 25                 | 177.18                            | NIL  |
| <b>Total</b>  | <b>47</b>          | <b>1,931.47<sup>#</sup></b>       | <b>7.85</b>                                | <b>47</b>          | <b>1,861.17</b>                   | <b>11.66</b>                               |

\* Includes dividend of ₹0.45 crore received from ONGC Tripura Power Company Ltd. (OTPC) and ₹7.40 crore received from North East Transmission Company Ltd. (NETC) for the year 2022-23 and 2023-24 and deposited by Power Department, Govt. of Tripura during the year 2023-24.

<sup>#</sup> Differs with Statement No.5 by ₹ 29.98 crore, the difference is under reconciliation.

**STATEMENT 9 : STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT**

Guarantees given by the State Government for repayment of loans etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding on the 31 March 2024 in various sectors are shown below :-

| (₹ in crore)                                   |   |  |                           |                           |                         |                |                                    |                             |             |  |
|--|---|--|---------------------------|---------------------------|-------------------------|----------------|------------------------------------|-----------------------------|-------------|--|
| Sector   | Maximum amount guaranteed as on 31 <sup>st</sup> March 2024 | Outstanding at the beginning of the year | Additions during the year | Deletions during the year | Invoked during the year |                | Outstanding at the end of the year | Guarantee Commission or fee |             | Other material details                                       |
|  |   |  |                           |                           | Discharged              | Not Discharged |                                    | Receivable                  | Received    |  |
| 1  | 2   | 3  | 4                         | 5                         | 6                       | 7              | 8                                  | 9                           | 10          | 11   |
| Power (6) <sup>§</sup>                         | 703.93  | 486.78                                   | 100.00 <sup>&amp;</sup>   | 29.91                     | NIL                     | NIL            | 556.87                             | NIL                         | 1.00        | Details are given in the Sector wise details for each class. |
| Co-operative (5) <sup>§</sup>                  | 430.28  | 83.12                                    | 5.00                      | 42.82                     | NIL                     | NIL            | 45.3                               | NIL                         | 0.05        |  |
| Irrigation                                     | Information not furnished by the State Government           | NIL                                      | NIL                       | NIL                       | NIL                     | NIL            | NIL                                | NIL                         | NIL         |  |
| Roads and Transport                            |   | NIL                                      | NIL                       | NIL                       | NIL                     | NIL            | NIL                                | NIL                         | NIL         |  |
| State Financial Corporation                    |   | NIL                                      | NIL                       | NIL                       | NIL                     | NIL            | NIL                                | NIL                         | NIL         |  |
| Urban Development and Housing                  |   | NIL                                      | NIL                       | NIL                       | NIL                     | NIL            | NIL                                | NIL                         | NIL         |  |
| Other Infrastructure                           |   | NIL                                      | NIL                       | NIL                       | NIL                     | NIL            | NIL                                | NIL                         | NIL         |  |
| <b>Others</b>                                  |   |  |                           |                           |                         |                |                                    |                             |             |  |
| (i) Municipalities/ Universities/ Local Bodies |   | NIL                                      | NIL                       | NIL                       | NIL                     | NIL            | NIL                                | NIL                         | NIL         |  |
| (ii) Government Companies                      |   | NIL                                      | NIL                       | NIL                       | NIL                     | NIL            | NIL                                | NIL                         | NIL         |  |
| <b>Total Others :</b>                          |   | ...                                      | <b>NIL</b>                | <b>NIL</b>                | <b>NIL</b>              | <b>NIL</b>     | <b>NIL</b>                         | <b>NIL</b>                  | <b>NIL</b>  |  |
| <b>GRAND TOTAL :</b>                           | <b>1,134.21</b>   | <b>569.90</b>                            | <b>105.00</b>             | <b>72.73</b>              | <b>NIL</b>              | <b>NIL</b>     | <b>602.17<sup>#</sup></b>          | <b>NIL</b>                  | <b>1.05</b> |  |

<sup>§</sup> 6(six) guarantees in respect of Power & 5(five) guarantees in respect of Co-operatives have been given by the Government.

<sup>&</sup> Guarantee of ₹100.00 crore given by the State Government during the year 2023-24, but TSECL could not execute the said guarantee for raising loan during the year 2023-24 and shown their guarantee received as "Nil". The said guarantee has been revalidated by the Government for the year 2024-25.

<sup>#</sup> The figure is inclusive of interest of ₹0.08 crore. Interest position in the balance amount of ₹602.17 crore at the end of the year 2023-24 is awaited from the State Government (July 2024).

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

**(a) Statement Containing Details of Total Funds Released During the Year 2023-24 as Grants-in-aid in Cash and Funds Allocated for Creation of Capital Assets\***

| <i>( ₹ in crore)</i>           |                                    |                                       |                                       |        |   |                                       |       |
|--------------------------------|------------------------------------|---------------------------------------|---------------------------------------|--------|---|---------------------------------------|-------|
| Name / Category of the Grantee |                                    | Total funds released as Grants-in-aid |                                       |        | Fund allocated for creation of Capital Assets out of total funds released shown in Column No. 2 |                                       |       |
|                                |                                    | State Fund Expenditure                | Central Assistance (including CSS/CS) | Total  | State Fund Expenditure  | Central Assistance (including CSS/CS) | Total |
| 1                              |                                    | 2                                     |                                       |        | 3   |                                       |       |
| <b>1.</b>                      | <b>Urban Local Bodies</b>          |                                       |                                       |        |   |                                       |       |
| (i)                            | Municipal Corporations             | 164.11                                | 81.27                                 | 245.38 | ...   | ...                                   | ...   |
| (ii)                           | Municipalities/ Municipal Councils | 114.16                                | 51.46                                 | 165.62 | ...   | ...                                   | ...   |
| (iii)                          | Others                             | 58.58                                 | 207.08                                | 265.66 | ...   | ...                                   | ...   |
| <b>2.</b>                      | <b>Panchayati Raj Institutions</b> |                                       |                                       |        |   |                                       |       |
| (i)                            | Zilla Parishads                    | 4.27                                  | 1.32                                  | 5.59   | ...   | ...                                   | ...   |
| (ii)                           | Panchayat Samities                 | 7.13                                  | 6.58                                  | 13.71  | ...   | ...                                   | ...   |
| (iii)                          | Gram Panchayats                    | 29.26                                 | 18.42                                 | 47.68  | ...   | 3.29                                  | 3.29  |
| (iv)                           | Others                             | 3.26                                  | 6.22                                  | 9.48   | ...   | ...                                   | ...   |
| <b>3.</b>                      | <b>Public Sector Undertakings</b>  |                                       |                                       |        |   |                                       |       |
| (i)                            | Government Companies               | ...                                   | ...                                   | ...    | ...   | ...                                   | ...   |
| (ii)                           | Statutory Corporations             | ...                                   | ...                                   | ...    | ...   | ...                                   | ...   |

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

**(a) Statement Containing Details of Total Funds Released During the Year 2023-24 as Grants-in-aid in Cash and Funds Allocated for Creation of Capital Assets\*- Concl'd.**

| <i>( ₹ in crore)</i>           |                                     |                                       |                                       |                             |   |                                       |                 |
|--------------------------------|-------------------------------------|---------------------------------------|---------------------------------------|-----------------------------|---|---------------------------------------|-----------------|
| Name / Category of the Grantee |                                     | Total funds released as Grants-in-aid |                                       |                             | Fund allocated for creation of Capital Assets out of total funds released shown in Column No. 2 |                                       |                 |
|                                |                                     | State Fund Expenditure                | Central Assistance (including CSS/CS) | Total                       | State Fund Expenditure  | Central Assistance (including CSS/CS) | Total           |
| 1                              |                                     | 2                                     |                                       |                             | 3   |                                       |                 |
| 4.                             | <b>Non-Government Organisations</b> | ...                                   | ...                                   | ...                         | ...   | ...                                   | ...             |
| 5.                             | <b>Autonomous Bodies</b>            |                                       |                                       |                             |   |                                       |                 |
| (i)                            | Universities                        | ...                                   | ...                                   | ...                         | ...   | ...                                   | ...             |
| (ii)                           | Development Authorities             | ...                                   | ...                                   | ...                         | ...   | ...                                   | ...             |
| (iii)                          | Cooperative Institutions            | ...                                   | ...                                   | ...                         | ...   | ...                                   | ...             |
| (iv)                           | Others                              | 423.00                                | ...                                   | 423.00                      | ...   | ...                                   | ...             |
| 6.                             | <b>Others</b>                       | 1,779.82                              | 3,450.81                              | 5,230.63 <sup>&amp;</sup>   | 675.09  | 804.05                                | 1,479.14        |
| <b>Total</b>                   |                                     | <b>2,583.59</b>                       | <b>3,823.16</b>                       | <b>6,406.75<sup>§</sup></b> | <b>675.09</b>   | <b>807.34</b>                         | <b>1,482.43</b> |

<sup>§</sup> Differs from actual of 2023-24 as per Appendix -III (Vol-II) by ₹ (+) 0.03 crore due to rounding.

\* Information furnished by the State Government.

<sup>&</sup> Includes CSS funds released to various State Govt. Departments and transferred through GIA Bills to SNA's Accounts.

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

**(b) Statement Containing Details of Total Value of Grants-in-aid in kind released during the year 2023-24 and Value of Grants-in-aid in kind being Capital Assets in Nature\***

(₹ in crore)

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

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

**(b) Statement Containing Details of Total Value of Grants-in-aid in kind released during the year 2023-24 and Value of Grants-in-aid in kind being Capital Assets in Nature\*- Concl'd.**

(₹ in crore)

| Name/Category of the Grantee |                                     | Total Value of Grants-in-aid in kind | Value of Grants-in-aid in kind being Capital Asset in Nature |
|------------------------------|-------------------------------------|--------------------------------------|--|
| 1                            |                                     | 2                                    | 3  |
| <b>4.</b>                    | <b>Non-Government Organisations</b> | Nil                                  | Nil  |
| <b>5.</b>                    | <b>Autonomous Bodies</b>            |                                      |  |
| (i)                          | Universities                        | Nil                                  | Nil  |
| (ii)                         | Development Authorities             | Nil                                  | Nil  |
| (iii)                        | Cooperative Institutions            | Nil                                  | Nil  |
| (iv)                         | Others                              | Nil                                  | Nil  |
| <b>6.</b>                    | <b>Others</b>                       | 18.67                                | Nil  |
|                              | <b>Total</b>                        | <b>18.67</b>                         | <b>Nil</b>   |

\* Information furnished by the State Government.



**STATEMENT 11 : STATEMENT OF VOTED AND CHARGED EXPENDITURE**

| Particulars   | Actuals         |                  |                              |                 |                  |                  |
|---|-----------------|------------------|------------------------------|-----------------|------------------|------------------|
|   | 2023-24         |                  |                              | 2022-23         |                  |                  |
|   | Charged         | Voted            | Total                        | Charged         | Voted            | Total            |
|   | ( ₹ in crore )  |                  |                              |                 |                  |                  |
| Expenditure Heads (Revenue Account)   | 1,477.10        | 16,864.95        | 18,342.05                    | 1,669.14        | 16,069.57        | 17,738.71        |
| Expenditure Heads (Capital Account)   | 0.41            | 2,733.77         | 2,734.18 <sup>s</sup>        | 0.06            | 2,024.91         | 2,024.97         |
| Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a) | 904.27          | 100.25           | 1,004.52                     | 991.66          | 109.65           | 1,101.31         |
| <b>Total</b>  | <b>2,381.78</b> | <b>19,698.97</b> | <b>22,080.75<sup>s</sup></b> | <b>2,660.86</b> | <b>18,204.13</b> | <b>20,864.99</b> |
| (a) The figures have been arrived as follows:-  |                 |                  |                              |                 |                  |                  |
| <b>E. Public Debt<sup>#</sup></b>   |                 |                  |                              |                 |                  |                  |
| Internal Debt of the State Government   | 871.56          | ...              | 871.56                       | 958.70          | ...              | 958.70           |
| Loans and Advances from the Central Government  | 32.71           | ...              | 32.71                        | 32.96           | ...              | 32.96            |
| <b>F. Loans and Advances<sup>*</sup></b>  |                 |                  |                              |                 |                  |                  |
| Loans for General Services  | ...             | ...              | ...                          | ...             | ...              | ...              |
| Loans for Social Services   | ...             | ...              | ...                          | ...             | ...              | ...              |
| Loans for Economic Services   | ...             | 100.00           | 100.00                       | ...             | 108.51           | 108.51           |
| Loans to Government servants etc.   | ...             | 0.25             | 0.25                         | ...             | 1.14             | 1.14             |
| Loans for Misc. Purpose   | ...             | ...              | ...                          | ...             | ...              | ...              |

<sup>s</sup> Differs with actual figure by ₹0.01 crore due to rounding.

<sup>#</sup> A more detailed account is given in Statement No. 17 at pages 465-480.

<sup>\*</sup> A more detailed account is given in Statement No. 18 at pages 481-490.

**STATEMENT 11 : STATEMENT OF VOTED AND CHARGED EXPENDITURE - Concl.**

| Particulars                            | Actuals               |       |       |         |       |       |
|--|-----------------------|-------|-------|---------|-------|-------|
|  | 2023-24               |       |       | 2022-23 |       |       |
|  | Charged               | Voted | Total | Charged | Voted | Total |
|  | <i>( ₹ in crore )</i> |       |       |         |       |       |
| <b>G. Inter-State Settlement</b>       |                       |       |       |         |       |       |
| Inter-State Settlement                 | ...                   | ...   | ...   | ...     | ...   | ...   |
| <b>H. Transfer to Contingency Fund</b> | ...                   | ...   | ...   | ...     | ...   | ...   |

The percentage of charged expenditure and voted expenditure to total expenditures during 2022-23 and 2023-24 was as under:-

| Year    | Percentage of total expenditure |       |
|---------|---------------------------------|-------|
|         | Charged                         | Voted |
| 2022-23 | 12.75                           | 87.25 |
| 2023-24 | 10.79                           | 89.21 |

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

|  | On 1 April 2023 | During the Year 2023-24 | On 31 March 2024 |
|--|-----------------|-------------------------|------------------|
|  | 1               | 2                       | 3                |
|  | (₹ in crore)    |                         |                  |
| <b>Capital and other Expenditure</b>                                     |                 |                         |                  |
| <b>Capital Expenditure (Sub Sector wise)</b>                             |                 |                         |                  |
| General Services   | 3,553.78        | 263.38                  | 3,817.16         |
| Education, Sports, Art and Culture                                       | 1,876.47        | 218.23                  | 2,094.70         |
| Health and Family Welfare  | 1,644.57        | 63.96                   | 1,708.53         |
| Water Supply, Sanitation, Housing and Urban Development                  | 7,055.19        | 576.34                  | 7,631.53         |
| Information and Broadcasting   | 63.46           | 1.25                    | 64.71            |
| Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes | 1038.55         | 88.18                   | 1126.73          |
| Social Welfare and Nutrition   | 237.85          | 8.58                    | 246.43           |
| Other Social Services  | 18.21           | ...                     | 18.21            |
| Agriculture and Allied Activities  | 1,522.20        | 170.55                  | 1,692.75         |
| Rural Development  | 3,604.68        | 50.45                   | 3,655.13         |
| Special Areas Programme  | 1,127.89        | 0.03                    | 1,127.92         |
| Irrigation and Flood Control   | 1,150.29        | 98.43                   | 1,248.72         |
| Energy   | 1,880.49        | 264.20                  | 2,144.69         |
| Industry and Minerals  | 541.31          | 79.77                   | 621.08           |
| Transport  | 6,990.71        | 769.85                  | 7,760.56         |

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

|   | On 1 April 2023  | During the Year 2023-24 | On 31 March 2024 |
|---|------------------|-------------------------|------------------|
|   | 1                | 2                       | 3                |
|   | (₹ in crore)     |                         |                  |
| <b>Capital and other Expenditure - Contd..</b>          |                  |                         |                  |
| Communication   | 0.87             | ...                     | 0.87             |
| Science Technology and Environment                      | 79.33            | ...                     | 79.33            |
| General Economic Services                               | 584.58           | 80.98                   | 665.56           |
| <b>Total - Capital expenditure</b>                      | <b>32,970.43</b> | <b>2,734.18</b>         | <b>35,704.61</b> |
| <b>Loans and Advances</b>                               |                  |                         |                  |
| <b>Loans and Advances for various Services -</b>        |                  |                         |                  |
| Education, Sports, Art and Culture                      | 0.01             | ...                     | 0.01             |
| Medical and Public Health                               | 81.00            | ...                     | 81.00            |
| Water Supply, Sanitation, Housing and Urban Development | 7.54             | ...                     | 7.54             |
| Social Welfare and Nutrition                            | 10.21            | ...                     | 10.21            |
| Others  | 0.24             | ...                     | 0.24             |
| Agriculture and Allied activities                       | 33.47            | (-)0.50                 | 32.97            |
| Rural Development                                       | 0.40             | ...                     | 0.40             |
| Energy  | 156.75           | 100.00                  | 256.75           |
| Industry and Minerals                                   | 3.48             | ...                     | 3.48             |

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

|  | On 1 April 2023  | During the Year 2023-24 | On 31 March 2024 |
|--|------------------|-------------------------|------------------|
|  | 1                | 2                       | 3                |
|  | (₹ in crore)     |                         |                  |
| <b>Loans and Advances for various Services - Concl.</b>        |                  |                         |                  |
| Transport  | 0.15             | ...                     | 0.15             |
| General Economic Services                                      | ...              | ...                     | ...              |
| Loans to Government Servants                                   | 15.88            | (-)0.14                 | 15.74            |
| Loans for Miscellaneous Purposes                               | 0.31             | ...                     | 0.31             |
| <b>TOTAL - Loans and Advances</b>                              | <b>309.44</b>    | <b>99.36</b>            | <b>408.80</b>    |
| <b>TOTAL - Capital and other expenditure</b>                   | <b>33,279.87</b> | <b>2,833.54</b>         | <b>36,113.41</b> |
| Deduct <b>Contribution from Contingency Fund</b>               | ...              | ...                     | ...              |
| <b>Contribution from Miscellaneous Capital Receipts</b>        | ...              | ...                     | ...              |
| <b>Contribution from development funds, reserve funds etc.</b> | ...              | ...                     | ...              |
| <b>Net - Capital and other Expenditure</b>                     | <b>33,279.87</b> | <b>2,833.54</b>         | <b>36,113.41</b> |

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

|   | On 1 April 2023  | During the Year 2023-24 | On 31 March 2024 |
|---|------------------|-------------------------|------------------|
|   | 1                | 2                       | 3                |
|   | (₹ in crore)     |                         |                  |
| <b>PRINCIPAL SOURCES OF FUNDS</b>   |                  |                         |                  |
| <b>Debt-</b>  |                  |                         |                  |
| Internal Debt of the State Government   | 12,097.69        | (-)168.34               | 11,929.35        |
| Loans and Advances from the Central Government  | 1,497.98         | 664.75                  | 2,162.73         |
| Small Savings, Provident Funds etc.   | 6,220.68         | 240.09                  | 6,460.77         |
| <b>Total: Debt</b>  | <b>19,816.35</b> | <b>736.50</b>           | <b>20,552.85</b> |
| <b>Other Receipts -</b>   |                  |                         |                  |
| Contingency Fund  | 10.00            | ...                     | 10.00            |
| Reserve Funds   | 718.30           | 124.10                  | 842.40           |
| Net balances under Deposits   | 1,152.41         | (-)42.04                | 1,110.37         |
| Civil Advances  | (-)2.33          | ...                     | (-)2.33          |
| Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account) | (-)129.61        | 30.90                   | (-)98.71         |
| Remittances   | (-)418.59        | (-)0.38                 | (-)418.97        |
| <b>TOTAL - Other Receipts</b>   | <b>1,330.18</b>  | <b>112.58</b>           | <b>1,442.76</b>  |
| <b>TOTAL - Debt and Other Receipts</b>  | <b>21,146.53</b> | <b>849.08</b>           | <b>21,995.61</b> |

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

|   | On 1 April 2023  | During the Year 2023-24        | On 31 March 2024 |
|---|------------------|--------------------------------|------------------|
|   | 1                | 2                              | 3                |
|   | (₹ in crore)     |                                |                  |
| <b>PRINCIPAL SOURCES OF FUNDS - Concl'd.</b>                                  |                  |                                |                  |
| <b>Deduct -</b>   |                  |                                |                  |
| (i) Cash Balance  | (-)0.07          | (-)3.43                        | (-)3.50          |
| (ii) Investments  | 1,131.42         | 214.94                         | 1,346.36         |
| <b>Total</b>  | <b>20,015.18</b> | <b>637.57</b>                  | <b>20,652.75</b> |
| <b>Add : Revenue Surplus (+)/ Deduct : Revenue Deficit (-)</b><br>for 2023-24 |                  | 2,195.97                       |                  |
| <b>Add-</b> Amount closed to Government Accounts during 2023-24               |                  | ...                            |                  |
| <b>Net-Provision of funds</b>   |                  | <b>2,833.54</b>                |                  |
| Progressive Net Capital and other Expenditure                                 |                  | 36,113.41                      |                  |
| Progressive Principal Sources of Funds  |                  | 20,652.75                      |                  |
| <b>Difference</b>   |                  | <b>15,460.66<sup>(a)</sup></b> |                  |

<sup>(a)</sup> The difference of ₹15,460.66 crore between the progressive net capital and other expenditure as on 31 March 2024 and the progressive principal sources of funds represents Cumulative Revenue Surplus to the end of 31 March 2024 and Amount Closed to Government Account.

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

---

A. The following is a summary of balances as on 31 March 2024 :-

| Debit Balances<br>( ₹ in crore ) | Sector of the General Account | Name of Account                         | Credit Balances<br>( ₹ in crore ) |
|----------------------------------|-------------------------------|---|-----------------------------------|
|                                  |                               | <b>Consolidated Fund</b>                |                                   |
| 20,243.97                        | A to D and Part of L          | Government Account                      |                                   |
| ...                              | E                             | Public Debt                             | 14,092.08                         |
| 408.79                           | F                             | Loans and Advances                      |                                   |
|                                  |                               | <b>Contingency Fund</b>                 |                                   |
| ...                              |                               | Contingency Fund                        | 10.00                             |
|                                  |                               | <b>Public Account</b>                   |                                   |
|                                  | I                             | Small Savings Provident Fund etc.       | 6,460.78                          |
|                                  | J                             | <b>Reserve Funds</b>                    |                                   |
|                                  |                               | (i) Reserve funds bearing Interest      | 672.48                            |
|                                  |                               | (ii) Reserve funds not bearing Interest | 1,373.98                          |
|                                  |                               | Gross Balance                           |                                   |
| 1,204.06                         |                               | Investments                             |                                   |
|                                  | K                             | <b>Deposits and Advances</b>            |                                   |
| ...                              |                               | (i) Deposits bearing Interest           | 11.68                             |
| ...                              |                               | (ii) Deposits not bearing Interest      | 1,098.68                          |
| 2.33                             |                               | (iii) Advances                          |                                   |

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<sup>#</sup>Please see 'B' at page 55 to understand how this figure is arrived at.



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

---

A. The following is a summary of balances as on 31 March 2024 - Concl'd.

| Debit Balances<br>( ₹ in crore ) | Sector of the General Account | Name of Account                       | Credit Balances<br>( ₹ in crore ) |
|----------------------------------|-------------------------------|---------------------------------------|-----------------------------------|
|                                  | L                             | <b>Suspense and Miscellaneous</b>     | ...                               |
| 1,346.36                         |                               | Investments                           | ...                               |
| 98.71                            |                               | Other Items (Net)                     | ...                               |
| 418.97                           | M                             | <b>Remittances</b>                    | ...                               |
| ...                              | N                             | <b>Cash Balance</b>                   | 3.50                              |
| ...                              |                               | Difference on account of rounding off | 0.01                              |
| <b>23,723.19</b>                 |                               |                                       | <b>23,723.19</b>                  |

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

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

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

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

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

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

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

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

| <b>Dr.</b>       | <b>Details</b>   | <b>Cr.</b>            |
|------------------|--|-----------------------|
|                  | <i>( ₹ in crore )</i>  | <i>( ₹ in crore )</i> |
| 19,705.75        | A - Balance at the Debit of the Government Account on 1 April 2023 | ...                   |
| ...              | B - Receipt Heads (Revenue Account)                                | 20,538.02             |
| ...              | C - Receipt Heads (Capital Account)                                | ...                   |
| 18,342.05        | D - Expenditure Heads (Revenue Account)                            | ...                   |
| 2,734.19         | E - Expenditure Heads (Capital Account)                            | ...                   |
| ...              | F - Suspense and Miscellaneous                                     | ...                   |
| ...              | (Miscellaneous Government Account)                                 | ...                   |
| ...              | G - Amount at the debit of Government Account on 31 March 2024     | 20,243.97             |
| <b>40,781.99</b> | <b>Total</b>   | <b>40,781.99</b>      |

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

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

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

## Notes to Finance Accounts for the year 2023-24

### 1. Summary of Significant Accounting Policies:

#### (i) Reporting Entity:

These accounts present the transactions of the Government of Tripura. The accounts of receipts and expenditure of the Government of Tripura have been compiled based on the initial accounts rendered by nine Treasuries, 13 Sub-treasuries, one e-treasury and Advices of the Reserve Bank of India. No accounts have been excluded at the end of the year.

#### (ii) Reporting Period:

The reporting period of these accounts is 1 April 2023 to 31 March 2024.

#### (iii) Reporting Currency:

The accounts of the Government of Tripura are reported in Indian Rupees (₹).

#### (iv) Form of Accounts:

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

#### (v) Basis of Budget and Financial Reporting:

As per the provisions of Article 202 of the Constitution of India, a statement of estimated receipts and expenditure, the Annual Financial Statements (called Budget) for a financial year is presented to the legislature in form of grants / appropriations before the commencement of the financial year. Budget is presented on gross basis without the recoveries and receipts which are otherwise permitted to be set off in reduction of expenditure. All grants / appropriations relating to heads of budget and accounts, whose balances are not carried forward, lapse at the end of the financial year.

**Budget and Accounts:** Both budget and accounts of the State follow the same accounting period, cash basis of accounting and uniform basis of classification. The accounts are classified as per the List of Major and Minor Heads to the level of Minor Heads as notified by the Controller General of Accounts in consultation with the Comptroller & Auditor General of India. Classification followed below Minor Heads is as agreed to by the Office of the

Accountant General (Accounts and Entitlements) in each state.

A separate budget comparison statement is presented as Appropriation Accounts, which represent actual disbursements in comparison to the grants / appropriations. The Appropriation Accounts are presented on gross basis and a reconciliation Statement is included in the Appropriation Accounts to reconcile the net figure in the Finance Accounts.

**Cash basis:** The accounts represent the actual cash receipts and disbursements during the reporting period with the exception of such book adjustments which are authorised. Receipts and disbursements in the Finance Accounts are on net basis; net of recoveries, deductions and refunds.

**Book Adjustments:** Book adjustments are non-cash transactions that appear in the accounts as adjustments / settlements. Some of these transactions take place at the level of the account rendering units, *e.g.*, treasuries, divisions, *etc.*, for adjustments of deductions and recoveries from salaries to Revenue Receipts/Loans/Public Account, 'nil' bills for transfer of moneys between the Consolidated Fund and Public Account, *etc.*

Book adjustments are also carried out at Office of the Accountant General (A&E). These, amongst others, include booking for creation of and contribution to funds in Public Account by debit to Consolidated Fund (*e.g.*, State Disaster Response Fund, Central Road Fund, Sinking Fund, *etc.*) crediting Reserve Funds/Deposit heads of accounts in Public Account by debiting Consolidated Fund; annual adjustment of interest on General Provident Fund and State Government Group Insurance Scheme by debiting Major Head 2049-Interest Payments and crediting relevant Major Heads in Public Account; adjusting Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions, recoupment of Contingency Fund, *etc.*

**Classification between Capital and Revenue Expenditure:** Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the Government establishment and not for sale in the ordinary course of business) or enhancing the utility of existing assets, are broadly defined as Capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the establishment and administrative expenses are classified as Revenue expenditure. Capital and Revenue expenditure are shown separately in the Accounts.

**Physical and Financial Assets and Liabilities:** Physical Assets and Financial Assets (such as, investments, loans and advances made by the Government, *etc.*), as well as Liabilities, such as, debt, *etc.*, are measured at historical cost. Physical Assets are not depreciated, and financial

assets are not amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

**Grants-in-aid:** In compliance with IGAS 2 – Accounting and Classification of Grants-in-aid, grants-in-aid in cash is recognized as revenue expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorized by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognized as revenue receipts. Details for meeting the requirements of accounting and classification of Grants-in-aid given by the State Government are depicted in Statement 10 and Appendix III of the Finance Accounts. Detailed information in respect of Grants-in-aid given in kind is disclosed as available from the State Government.

**Loan and Advances:** In compliance with IGAS 3 - Loan and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2024 are as provided by the State Government.

**Prior Period Adjustments:** In compliance with IGAS 4 – Prior Period Adjustment, the State Government carries out adjustment as per the existing procedure and discloses such information, which pertain to the prior period errors and covers entries requiring Prior Period Adjustments arising out of changes in Government decisions, which may impact current balances and progressive amounts during the earlier years for which accounts have been closed.

**Retirement benefits:** Retirement benefits disbursed during the reporting period as per the Pay-As-You-Go basis have been reflected in the accounts, but the future pension liability of the Government towards employees under the Old Pension Scheme, *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.

**(vi) Rounding off:**

The statements present figures that are rounded off to ₹ in lakh and ₹ in crore as depicted at the top of the respective statements. Difference wherever occurring in relation to absolute figures as well as rounded figures across different Statement, is due to rounding-off of the figures.

**(vii) Cash Balance:**

Cash balance as reported in the accounts is the balance of the State at the end of the 31<sup>st</sup> March of a year as recorded in the Account of the State Government–with the Central Accounts

Section of the Reserve Bank of India. The cash balance reflects the balance after cash transactions involving Consolidated Fund, the Contingency Fund and Public Account of the State for the year. Book adjustments do not affect the cash balance as they are non-cash transactions. Cash balance reported in the Finance Accounts is subject to reconciliation with the books of the Reserve Bank of India.

**(viii) Disclosure of Contingent & Committed liabilities:**

IGAS 1: ‘Guarantees given by the Governments’, Sector/class-wise, details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts as per the details made available by the State Government.

The Government does not follow commitment accounting and the commitments are neither recorded nor the liability against commitment recognized in accounts. However, it discloses its future commitments under Appendix XII of the Finance Accounts.

**(ix) Pass-through transactions:**

Pass-through transactions in the nature of receipts collected by the State but required to be transferred to other entity are disclosed in the Notes to Finance Accounts, These may include transfer of 10 *per cent* of the collection of the year in the State CAMPA Fund to the National Fund on annual basis, transfer of Central share received by the State on Centrally Sponsored Schemes, Central Sector Schemes to Single Nodal Agency, transfer of NPS contributions from the designated major head in Public Account to designated fund manager etc.

**2. Compliance with the Accounting Framework:**

**(i) Non-freezing of accounts by treasuries after closing monthly accounts:**

Non-freezing of accounts by treasuries after closing monthly accounts may give scope for data manipulation after submission of monthly accounts to AG office and may lead to mismatch of figures/data between AG office and State Government. In Tripura, there is provision for freezing of monthly accounts in Integrated Financial Management System (IFMS) after closure of monthly accounts and sending them to the Office of Pr. Accountant General (Accounts & Entitlement).

**(ii) Operation of discontinued heads:**

During the year 2023-24, the State Government of Tripura made budget provision of ₹8.17 crore under one discontinued Minor Head ‘101-Wireless Planning and Coordination’ under Major Head ‘3275-Other Communication Services’ (non-operational from 01 April

2019), however no expenditure was incurred under this head.

**(iii) Opening of New Sub Heads/Detailed Heads of Accounts without advice:**

According to Article 150 of the Constitution of India the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. No new Sub Heads / Detailed Heads were opened by State Government during the year without the advice of the Pr. Accountant General (A&E). During 2023-24, the State Government of Tripura opened 27 new Detailed Heads (21 under the Revenue Section, 02 under Capital section and 04 under both Revenue and Capital) in the budget, with the approval of the Pr. Accountant General (A&E).

**3. Consolidated Fund:**

**(i) Goods and Services Tax:**

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2023-24, the State GST collection was ₹1,589.78 crore compared to ₹1,459.01 crore in 2022-23, registering an increase of ₹130.77 crore (8.96 per cent). This includes adjustment of ₹21.60 crore of Advance Apportionment to make up shortfall in IGST balance by MoF, GoI. In addition, the State received ₹2,426.94 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹4,016.72 crore.

There was no difference in State GST between the RB figures and figures booked in Finance Accounts.

*The relevant figures are available in Statement No. 14 of the Finance Accounts.*

**(ii) Misclassification between Revenue and Capital Expenditure:**

During the year 2023-24, Government of Tripura incorrectly budgeted and booked expenditure of ₹1,488.52 crore (₹1,482.43 crore as Grants for creation of Capital Assets and ₹6.09 crore as Transfer of Grants to TTAADC, PRIs and ULBs) under Capital Section instead of Revenue Section as has been determined from the purpose of expenditure. The impact of misclassification on the Revenue/Capital- expenditure of the State is given under Para 6. The Revenue expenditure is understated by ₹1,488.52 crore.

*This has reference to figures in Statements 4, 5, 15 and 16 of the Finance Accounts.*

**(iii) Reconciliation between CCOs and Accountant General (A&E) of Receipts and Expenditure and Loans & Advances Given by the State:**

All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Principal Accountant General (A&E), Tripura. During the year 2023-24, revenue receipts amounting to ₹20,538.02 crore (100 *per cent* of total revenue receipts) and revenue expenditure amounting to ₹18,342.05 crore (100 *per cent* of total revenue expenditure) and capital expenditure amounting to ₹2,734.19 crore (100 *per cent* of total capital expenditure) were reconciled by the State Government. Loans and Advances given by the State Government amounting to ₹100.25 crore (100 *per cent* of total loans and advances given by the State Government) was reconciled.

In comparison, during the last year 2022-23, revenue receipts amounting to ₹18,309.01 crore (100 *per cent* of total revenue receipts) and revenue expenditure amounting to ₹17,738.71 crore (100 *per cent* of total revenue expenditure) and capital expenditure amounting to ₹2,024.97 crore (100 *per cent* of total capital expenditure) were reconciled by the State Government. During the last year, Loans and Advances given by the State Government amounting to ₹109.65 crore (100 *per cent* of total loans and advances given by the State Government) was reconciled.

**(iv) Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts:**

The Minor Head 800-Other Expenditure/800-Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged since it renders the accounts opaque.

During the year 2023-24, ₹64.46 crore under 15 Major Heads of accounts, constituting 0.31 *per cent* of the total Revenue and Capital expenditure (₹21,076.24 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous year 2022-23, ₹129.71 crore under 16 Major Heads of accounts, constituting 0.66 *per cent* of the total Revenue and Capital expenditure (₹19,763.68 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

Similarly, ₹242.58 crore under 38 Major Heads of Account, constituting 1.18 *per cent* of the total Revenue Receipts (₹20,538.02 crore) was classified under 800-Other Receipts in the accounts during the year 2023-24.

During the previous year, ₹243.89 crore under 43 Major Heads of Account, constituting 1.33 *per cent* of the total Revenue Receipts (₹18,309.01 crore) was classified under 800-Other



Receipts in the accounts.

*This has reference to Statements 14, 15 and 16 of the Finance Accounts.*

**(v) Transfer of funds to Personal Ledger (PL) Accounts:**

Personal Ledger accounts enable designated Drawing 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 2023-24, of the total receipts of ₹137.41 crore in PL Accounts, an amount of ₹26.34 crore was transferred to the PL Accounts from Consolidated Fund of the State. The remaining amount of ₹111.07 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 ₹22.90 crore was transferred in March 2024, of which ₹0.21 crore was transferred on the last day of March 2024. There were 205 PL accounts having the balance of ₹320.98 crore as on 31 March 2024.

177 Administrators (out of 181 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 24 (205-181) Administrators of Personal Ledger Accounts were not provided by the State Government.

Details of the PD accounts as on 31 March 2024 are given below:

**Table 1: Status of PL Accounts**

**(₹ in crore)**

| Opening Balance as on 01 April 2023 |        | Addition during the year 2023-24  |        | Withdrawal during the year 2023-24        |        | Closing Balance as on 31 March 2024 |        |
|-------------------------------------|--------|-----------------------------------|--------|---|--------|-------------------------------------|--------|
| Number of Administrators / Accounts | Amount | Number of Administrators/Accounts | Amount | Number of Administrators /Accounts closed | Amount | Number of Administrators / Accounts | Amount |
| 205                                 | 349.95 | ...                               | 137.41 | ...                                       | 166.38 | 205                                 | 320.98 |

In last three years, 50 PD Accounts having “Nil’ balance remained in-operative.

*The relevant figures are available in Statement No. 21 of the Finance Accounts.*

**(vi) Unadjusted Abstract Contingent (AC) 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)(ii) of Delegation of Financial Power Rules, 2019 of Govt. of Tripura, drawal of the amount in AC Bill should be adjusted in Detailed Countersigned Contingent (DCC) bills submitted to Countersigning officer within 60 (sixty) days from the date of drawal of the amount.

Out of 620 (421 unadjusted AC Bills involving ₹24.48 crore pending for clearance upto 31 March 2023 and 199 unadjusted AC Bills involving ₹2.31 crore drawn in March 2023), the State Government had cleared 316 AC Bills involving ₹3.98 crore during the year 2023-24.

During the year 2023-24, 843 AC bills amounting to ₹44.26 crore were drawn, of which 13 bills amounting to ₹0.15 crore were adjusted and 805 AC bills amounting to ₹43.87 crore drawn during March 2024 were not due during the year.

DCC Bills in respect of a total of 329 AC bills amounting to ₹23.05 crore due for adjustment as on 31 March 2024 were not received. Details of unadjusted AC bills as on 31 March 2024 pending submission of DCC bills are given below:

**Table 2: Year-wise status of Unadjusted AC Bills**

| Year          | Number of unadjusted AC Bills | Amount (₹ in crore) |
|---------------|-------------------------------|---------------------|
| Up to 2022-23 | 304                           | 22.81               |
| 2023-24       | 25                            | 0.24                |
| <b>Total</b>  | <b>329</b>                    | <b>23.05</b>        |

**(vii) Utilization Certificates (UCs) for Grants-in-Aid not received:**

In terms of Rules 238 (1) of the General Financial Rules 2017, Utilization Certificates (UCs) in respect of non-recurring 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 2023-24, out of 3924 pending UCs of ₹1,492.84 crore, 1057 UCs for ₹531.97 crore pertaining to the period upto 2023-24 were cleared.

The position of outstanding UCs in respect of non-recurring Grants-in-aid as on 31 March 2024 is given below:

**Table 3: Year-wise status of Awaiting UCs**

| Year*         | Number of UCs Outstanding | Amount (₹ in crore) |
|---------------|---------------------------|---------------------|
| Up to 2022-23 | 890                       | 543.74              |
| 2023-24       | 1977                      | 417.13              |
| <b>Total</b>  | <b>2867</b>               | <b>960.87</b>       |

\* The year mentioned above relates to "Due Year" i.e. after 12 months of actual drawal.

There were 1232 UCs amounting to ₹967.94 crore outstanding as on 31 March 2023.

Disclosure of total fund on CSS transferred to SNA through GIA bills has been included in Para 3 (xviii), hence the number of Grants-in-aid bills pertaining to SNA with corresponding amount has been excluded from the information on outstanding UCs.

**(viii) Interest Adjustment:**

Government is liable to pay/adjust interest in respect of balances under category J-Reserve Funds (a. Reserve Funds bearing interest) and K-Deposit and Advances (a. Deposits bearing interest), and for this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account.

Details of these Funds/Deposits and interest paid by the Government during the year 2023-24 are given below:

**Table 4: Interest Obligations on Reserve Funds/Deposits bearing interest**

| Funds/Deposits   | Opening Balance on 1 April, 2023 | Basis for calculation of interest  | (₹ in crore) |               |                     |
|--|----------------------------------|--|--------------|---------------|---------------------|
|  |                                  |  | Interest due | Interest paid | Interest short paid |
| Defined Contribution Pension Scheme for Government Employees | 1.05                             | Interest calculated as per the rate of interest notified by the Government/ payable to General Provident Fund as 7.1 per cent. | 0.09         | Nil           | 0.09                |
| State Compensatory Afforestation Fund                        | 392.46                           | As per the circulars issued by the Ministry of Environment, Forest & Climate Change, which is 3.35% for 2023-24.               | 13.15        | Nil           | 13.15               |

|                                       |         |  |              |            |              |
|---------------------------------------|---------|--|--------------|------------|--------------|
| State Disaster Response Fund (SDRF)   | 115.73* | Interest calculated at 8.50 <i>per cent</i> i.e. applicable to overdraft interest rate i.e. 2 <i>per cent</i> over Ways and Means Advances interest rate (Repo rate) calculated at an average for the number of days the Repo rate was applicable during the year 2023-24. | 11.98        | Nil        | 11.98        |
| State Disaster Mitigation fund (SDMF) | 15.31** | Interest calculated at 8.50 <i>per cent</i> i.e. applicable to overdraft interest rate i.e. 2 <i>per cent</i> over Ways and Means Advances interest rate (Repo rate) calculated at an average for the number of days the Repo rate was applicable during the year 2023-24. | 2.59         | Nil        | 2.59         |
| <b>Total</b>                          |         |  | <b>27.81</b> | <b>Nil</b> | <b>27.81</b> |

\*Excludes ₹10.00 crore invested during the year 2022-23

\*\*Excludes ₹15.00 crore invested during the year 2022-23.

Non-payment of the interest of ₹27.81 crore has led to understatement of Revenue Expenditure to that extent.

*This has reference to figures in Statements 15, 21 and 22 of the Finance Accounts.*

**(ix) Guarantees given by the Government:**

The Tripura Fiscal Responsibility and Budget Management (FRBM) Act, 2005 limits the amount of annual incremental risk weighted guarantees to one *per cent* of the Gross State Domestic Product (GSDP) of that year, within which, the Government may give guarantee on the security of the Consolidated Fund of the State. During the year, amount guaranteed by the State Government is ₹105.00 crore which was 0.13 *per cent* of the GSDP for the year 2023-24 (₹82,624.73 crore Advance estimates of GSDP figure at current prices for the year 2023-24 communicated by Directorate of Economics and Statistics, Govt. of Tripura). The total guarantees (principal plus interest) outstanding as on 31 March 2024 was ₹602.17 crore (0.73 *per cent* of the GSDP). During 2023-24, the State Government received ₹1.05 crore towards guarantee commission, which constituted one *per cent* of the fresh guaranteed amount during 2023-24 as required under the relevant rules.

*The relevant figures are available in Statements 9, 14 and 20 of the Finance Accounts.*

**(x) Expenditure on Ecology and Environment:**

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts upto the level of Minor Head under various functional head of accounts. During the year 2023-24, the Government of Tripura incurred ₹141.95 crore (₹0.87 crore under MH 3435 and ₹141.08 crore under MH 2406) as Revenue expenditure (including ₹32.63 crore as deduct entries) against the budget allocation of ₹256.09 crore (₹0.87 crore under MH 3435 and ₹255.22 crore under MH 2406) under Major Head 3435-Ecology and Environment and Major Head 2406-Forestry and Wild Life. During the previous year 2022-23, the Government of Tripura incurred ₹124.00 crore (₹0.34 crore under MH 3435 and ₹123.66 crore under MH 2406) as Revenue Expenditure (including ₹37.17 crore as deduct entries) against the budget allocation of ₹288.12 crore (₹0.34 crore under MH 3435 and ₹287.78 crore under MH 2406) under Major Head 3435-Ecology and Environment and Major Head 2406-Forestry and Wild Life.

*This has reference to Statements 15 of the Finance Accounts.*

**(xi) Expenditure relating to unforeseen/extraordinary events:**

During the year 2023-24, the Government of Tripura incurred ₹13.09 crore on relief measures relating to unforeseen/extraordinary events and booked the expenditure directly to the Major Head 8121 in Public Account. The Government received ₹67.90 crore (₹60.80 crore for SDRF and ₹7.10 crore for SDMF) from the Central Government for this purpose, being grants in aid/central assistance etc. which has been accounted for under Major Head 1601.

All expenditure relating to disaster, etc. is to be initially incurred from Consolidated Fund of the State under appropriate Major Head, which is subsequently met from the concerned Reserve Fund in the Public Account. Thus the procedure adopted by the State Government to book the expenditure directly to Public Account is not in conformity with the laid down procedure.

*This has reference to Statements 2, 14, 21 of the Finance Accounts.*

**(xii) Writing off of Central Loans:**

Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, (29 February 2012), had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the

Ministry of Finance. The Government of Tripura had made excess repayment of ₹6.88 crore (principal ₹2.79 crore, interest ₹4.09 crore) after the effective date of the order i.e. after 31 March 2010, of which, Ministry of Finance has so far adjusted ₹4.34 crore leaving a balance amount of ₹2.54 crore pending adjustment. No amount was adjusted by the Ministry of Finance, GoI during the year 2023-24.

*This has reference to Statement 17 of the Finance Accounts.*

**(xiii) Loans given by the State Government:**

During the year 2023-24, the State Government had disbursed a loan amount of ₹100.25 crore and ₹0.89 crore was recovered. The balance of outstanding loan as on 31 March 2024 stands at ₹408.79 crore.

In respect of old loans (detailed accounts of which are maintained by the Pr. Accountant General (A&E) amounting to ₹152.98 crore involving 12 Departments, recoveries of principal and interest have not been effected during the past several years which includes loans pending since the year 1993-1994.

The Pr. Accountant General (A&E) annually communicates loan balances to the loan sanctioning departments for verification and acceptance. None of the loanees have confirmed the balances. Details of information awaited from Departmental Officers for Reconciliation of Balances have been provided in Appendix-VII of the Finance Accounts.

*This has reference to Statements 7 & 18 of the Finance Accounts.*

**(xiv) Committed Liabilities:**

In terms of the Twelfth Finance Commission recommendations, action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual-based system of accounting, some additional information in the form of statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has furnished information on Committed Liabilities; the same has been reflected in Appendix-XII of the Finance Accounts.

**(xv) Expenditure on Centrally Sponsored Schemes (CSSs):**

During the year, the total on-budget expenditure booked under Centrally Sponsored Schemes and Central Sector Schemes, as on 31 March 2024, is ₹4,503.16 crore (Revenue Expenditure ₹3,606.59 crore and Capital Expenditure ₹896.57 crore), which includes expenditure out of

Central Assistance (₹3,700.30 crore) and State share (₹802.86 crore) for Centrally Sponsored Schemes and Central Sector Schemes.

*This has reference to Statements 15 and 16 of the Finance Accounts.*

**(xvi) Direct transfer of Central Scheme Funds by the Union Government to Implementing Agencies / Beneficiaries in the State:**

As per the PFMS portal of the CGA, ₹1,857.49 crore was directly received by the implementing agencies including beneficiaries under DBT (NGOs, Statutory organizations, Urban/Rural Bodies, Beneficiaries, etc.) in the State during 2023-24. The direct transfer of fund to the implementing agencies has decreased by 6.54 *per cent* as compared to 2022-23 (from ₹1987.38 crore in 2022-23 to ₹1,857.49 crore in 2023-24).

Details are in *Appendix-VI of the Finance Accounts.*

**(xvii) Off-Budget Liabilities of State Government, Implicit Subsidies and fiscal burden due to policy implications:**

Off-Budget Borrowing is a liability of the Government in as much as the principal and the interest thereon invariably are serviced through the Government Budget, either as assistance or grant to the State entity.

The State Government did not disclose the off-budget liabilities in their budget documents/annual financial statements and have intimated that there are no off-Budget liabilities during the year 2023-24.

**(xviii) Transfer of funds to Single Nodal Agency (SNA):**

Ministry of Finance, Government of India vide letter No. 1(13)PFMS/FCD/2020 dated 23-03-2021 had notified procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilization of the funds released through Single Nodal Agency (SNA). For each CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorized to conduct Government business by the State Government.

As per MoF, GoI's letter dated 16 February, 2023, the State Government shall transfer the Central share as well as the commensurate State share to the SNA account within 30 days of receipt of Central share. Any delay beyond 30 days in transfer of Central share to the SNA account, interest on the number of days at the rate of 7% per annum has to be paid by the State Government with effect from 01-04-2023.

As per the SNA 01 report of PFMS portal, the State Government received ₹3,688.92 crore being Central share during the year in its Treasury account. As on 31 March 2024, the Government transferred Central share of ₹3,688.92 crore and State share of ₹561.67 crore to the SNAs. The total transfer was through GIA bills. Detailed vouchers and supporting documents of actual expenditure were not received by AG office from the SNAs. An amount of ₹915.94 crore (excluding unspent balances of ₹125.29 crore under escrow account) was lying unspent in the bank accounts of SNAs as on 31 March 2024.

As per the details provided by the State Government, ₹3,431.86 crore was transferred to the SNAs by the State Government being total Central Share during the year 2023-24. The proportionate State Share transferred was ₹902.03 crore. During the year 2023-24, the State Government transferred a total of ₹4,333.89 crore to the SNAs through GIA Bills. There was an amount of ₹915.94 crore lying unspent in the SNAs as on 31 March 2024.

The difference in figures appearing in Finance Accounts, SNA Report and those informed by the State Government is under reconciliation.

**(xix) Funds transferred to DDO Bank Account:**

During the year 2023-24, 2(two) Bank Accounts have been opened by the DDOs of the Government of Tripura.

As per Rule 290 of the Central Treasury Rules adopted by the Government of Tripura: no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget. However, Treasuries/Sub-Treasuries of the Government of Tripura transferred funds of ₹570.86 crore to Bank Accounts maintained by various Drawing and Disbursing Officers (DDOs).

As per information received from the State Government in respect of 756 DDOs (out of 1482), as on 31 March 2024 an amount of ₹550.14 crore was still lying unspent in the Bank Accounts of 674 DDOs. Remaining 82 DDOs had 'Nil' balances as on 31-03-2024. It does not include any amount relating to SNA and DBT as confirmed by the State Government.

**4. Contingency Fund:**

As per Contingency Fund of Tripura Act, 1972, the Contingency Fund of the State of Tripura has a corpus of ₹10.00 crore. During the year there was no transaction from the Fund. As on 31 March 2024, Contingency Fund has balance of ₹10.00 crore

*The relevant figures are available in Statements 1, 2, and 21 of the Finance Accounts.*



## 5. Public Account:

### (i) National Pension System (NPS):

State Government employees recruited on or after 01 July 2018 are covered under the National Pension System (NPS), which is a Defined Contribution Pension Scheme. In terms of the scheme, the employee has to contribute 10 per cent of his / her monthly pay and the State Government has also to make a contribution at the rate of 10 *per cent*. The entire amount has to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

During the year 2023-24, total contribution to the NPS was ₹70.16 crore (Employees' contribution ₹30.51 crore and Government contribution ₹39.65 crore i.e. ₹39.25 crore through MH 2071 and ₹0.40 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 ₹70.16 crore (Govt. Contribution ₹30.51 crore Employees Contribution ₹39.65 crore) to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme. The State Government transferred ₹70.18 crore (Employees Contribution ₹30.72 crore and Government Contribution ₹39.46 crore) to NSDL. As on 31 March 2024, there was a balance amount of ₹1.02 crore that was yet to be transferred to NSDL, which includes ₹0.84 crore pertaining to the year 2022-23. The cash balance of the Government was overstated by this amount.

### (ii) (A) Reserve Funds bearing Interest:

(a) **State Disaster Response Fund (SDRF):** 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 2023-24, the State Government received ₹60.80 crore as Central Government's share. The State Government's share during the year is ₹6.76 crore. The State Government transferred ₹67.56 crore (Central share ₹60.80 crore, State share ₹6.76 crore) to the Fund under Major Head 8121-122 SDRF. During the year, the State Government received ₹1.64 crore as interest from the investment of fund in 182 days Treasury Bills. Moreover, un-utilized amount of ₹0.02 crore (₹1.55 lakh) was also deposited by challans in the fund during the year 2023-24. The un-invested balance lying in the Fund at the end of 31 March 2024 was ₹171.85 crore. During the year 2023-24, the State Government did not receive any grant from the Central Government towards National Disaster Response Fund (NDRF).

**(b) State Disaster Mitigation Fund:**

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 Central and the State Governments are required to contribute to the fund in the proportion of 90:10. The Central share constituted ₹7.10 crore being the 1<sup>st</sup> instalment of 2022-23 received during the year 2022-23 (in March 2023) along with ₹7.10 crore being the 2<sup>nd</sup> instalment of 2022-23 received during the year 2023-24. The State Government transferred ₹15.78 crore (Central share ₹14.20 crore and State share ₹1.58 crore) to MH 8121-130-SDMF during the year 2023-24. The un-invested balance lying in the fund at the end of 31 March 2024 was ₹31.09 crore.

**(c) State Compensatory Afforestation Fund:** 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 (SCAF) under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation. During the year 2023-24, the State Government received ₹10.66 crore from the user agencies and deposited under Major Head 8336-103-State Compensatory Afforestation Deposit. The State Government did not transfer ₹1.07 crore (10 *per cent* of ₹10.66 crore) to the National Compensatory Afforestation Fund and ₹9.59 crore (90 *per cent* of ₹10.66 crore) to Major Head 8121-129-State Compensatory Afforestation Fund during the year 2023-24. Non-transfer of ₹1.07 crore (10 *per cent* of ₹10.66 crore) to the National Compensatory Afforestation Fund will impact the cash balance.

The Government also received ₹84.59 crore from National Compensatory Afforestation Deposit during the year. There was an opening balance of ₹392.46 crore in the Fund as on 01 April 2023. After incurring an expenditure of ₹32.51 crore from the Fund, the total balance in the State Compensatory Afforestation Fund as on 31 March 2024 was ₹444.54 crore.

**(B) Reserve Funds not bearing Interest:**

**(a) 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 (internal debt + public account) as at the end of the previous year to the Consolidated Sinking Fund. In the year 2023-24

Government contributed ₹100.95 crore contribution to the fund. In addition, an amount of ₹71.07 crore accrued as interest on Sinking Fund Investment account during 2023-24 was also credited to the Fund. The total accumulation of the Fund was ₹1,153.80 crore as on 31 March 2024 (₹981.77 crore as on 31 March 2023) and the entire amount was invested.

**(b) 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 on 21-02-2024, effective from the year 2023-24, 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 2023-24, Government contributed ₹2.85 crore to the Fund as required for the year. An amount of ₹1.52 crore accrued as interest on the Guarantee Redemption Fund during 2023-24 which was also credited to the Fund. The total accumulation of the Fund was ₹25.26 crore as on 31 March 2024 (₹20.89 crore as on 31 March 2023) which was entirely invested.

*Transactions in the Fund are depicted in Statements 21 and 22 of the Finance Accounts.*

**(iii) Central Road and Infrastructure Fund (CRIF):**

The erstwhile Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF) vide GoI's Gazette notification dated 31-03-2018. The CRIF will be used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructure, etc.

In terms of the extant accounting procedure, the grants received by the State from the Centre are to be initially booked as Revenue Receipts under Major Head 1601. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head 8449-103-Subventions from Central Road and Infrastructure Fund through functional Major Head(s). During the year 2023-24, the State Government received grants of ₹25.92 crore towards CRIF. The State Government did not transfer ₹8.63 crore to the Fund in the Public Account as on 31 March 2024.

The short transfer of ₹8.63 crore understated the revenue expenditure.

**(iv) Suspense and Remittance 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 ₹487.86 crores (Net Debit) under Major Heads 8658, 8782, 8786 and 8793 as on 31 March 2024 (₹518.38 crore was as on 31 March 2023).

Non-clearance of outstanding balances under these heads affects the accuracy of receipts/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

**(v) Cheques, Bills and Digital Payments:**

MH 8670 Cheques and Bills are not operated by the State Government. In case of digital payments, payment orders through electronic mode are treated as expenditure as and when the transaction is completed. However, in case of failure referred to as 'e-Kuber failed' transactions, the treatment of the transaction is accounted for as suspense in 8658. In the year 2023-24, an amount of ₹2.06 crore was accounted for as suspense due to e-Kuber failed transactions.

**(vi) Road Development Cess levied by the State:**

During the year 2023-24, the total collection of Road Development Cess by the Government of Tripura was ₹374.52 crore (2022-23: ₹402.29 crore). Out of the total collection of ₹374.52 crore, ₹43.91.00 crore was not transferred to the designated fund under Public Account (MH 8225-02-101-State Roads and Bridges Fund) by the State Government. Short transfer of cess of ₹43.91 crore resulted in an understatement of Revenue expenditure to that extent.

**(vii) Cash Balance:**

The Cash balance as on 31 March 2024 as per the record of Accountant General was ₹237.12 lakh (Credit) and that reported by the RBI was ₹237.07 lakh (Debit). There was a net difference of ₹0.05 lakh (Credit), mainly due to pending reconciliation between the Treasury / RBI / Agency Bank and AG Office. The difference is under reconciliation. The position for the last year, *i.e.*, as on 31<sup>st</sup> March 2023 was ₹7.14 crore (Debit).

After reconciliation, the net difference reduced to 'Nil' as on 30 June 2024.

*The relevant figures are available in Statement No. 21 of the Finance Accounts.*

The Cash balance of the State Government of Tripura as on 31<sup>st</sup> March 2024 also includes a cash balance of ₹46.70 crore of Central share received up to 1<sup>st</sup> March 2024 by the State for CSSs. This amount is restricted for use by the State Government, as being pass-through transaction it is not controlled by the State Government, and is required to be transferred along with commensurate

State share to State Nodal Agency of each CSS's Account within 30 days.

Due to non-transfer of the amount, the revenue expenditure was understated by ₹46.70 crore and the cash balance was overstated by the same amount.

**(viii) Remittance to National Mineral Exploration Trust (NMET):**

National Mineral Exploration Trust (NMET) was established in August 2015 under section 9C (1) (inserted vide amendment in 2015) of the Mines and Mineral (Development and Regulation) – MMDR Act, 1957. Section 9C (4) of the Act states that the holder of a mining lease or a mineral concession shall pay to the Trust, a sum equivalent to two per cent of the royalty paid in terms of the Second Schedule, in such manner as may be prescribed by the Central Government.

Rule 7(6) of the NMET Rules, 2015 states, that the responsibility of collection and depositing the amount so collected in the Trust Fund and maintaining necessary accounts to be shared with the Central Government shall be that of the State Government. Further, Rule 7 (7) states, that the State Government shall provide information regarding amount paid pursuant to sub-section (4) of section 9C of the Act and royalty payments to the India Bureau of Mines on a monthly basis.

Rule 7(1) of the NMET (Amendment) Rules, 2018 states, that the holder of mining lease or prospecting license-cum-mining lease shall, while making payment of royalty to the State Government, pay to the Trust a sum equivalent to two *per cent* of the royalty under sub-section (4) of section 9C of the Act by depositing the same in the Public Account of the State under the head booked for this purpose. Further, Rule 7(2) states, that the State Government shall transfer the amount so collected in the Public Account of the State under sub-rule (1) to the Consolidated Fund of India.

As per the new accounting procedure notified by ministry of Mines, Government of India vide F.No.8/1/2015-NMET dated 05 April 2018, the holder of the mining lease or prospecting license-cum-mining lease shall, while making payment of royalty to the State Government, pay to the Trust a sum equivalent to two *per cent* of the royalty as NMET contribution by depositing the same in the Public Account of the State under Major Head 8449-123-NMET Deposits. The receipts collected by the State Government under Major head 8449-123-NMET Deposits will be transferred to Central Government on monthly basis by debiting the same HOA. The NMET Fund is non-lapsable and non-interest-bearing fund created under the Public Account of India. The State Government did not collect any royalty on account of mineral concessions, fees and royalties as there is no major mineral deposit available under mining lease in the State.

## 6. Impact on Receipt, Expenditure and Cash Balance:

The impact on revenue expenditure of misclassifications/non-compliance to statutory provisions on the states' finances as brought out in the preceding paras is tabulated below:

**Table 5: Impact of misclassifications/non-compliance to statutory provisions**

(₹ in crore)

| Para No.                  | Item  | O/S RE                           | U/S of RE | O/S CE                          | U/S of CE | O/S RR                      | U/S of RR | U/S CB                       | O/S of CB |
|---------------------------|---|----------------------------------|-----------|---------------------------------|-----------|-----------------------------|-----------|------------------------------|-----------|
| 3(ii)                     | Misclassification between Revenue and Capital account                   | ...                              | 1,488.52  | 1,488.52                        | ...       | ...                         | ...       | ...                          | ...       |
| 3(viii)                   | Non-payment of interest on Reserve Funds/Deposits bearing interest.     | ...                              | 27.81     | ...                             | ...       | ...                         | ...       | ...                          | ...       |
| 5(i)                      | Non-Transfer of NPS amount to NSDL.                                     | ...                              | ...       | ...                             | ...       | ...                         | ...       | ...                          | 1.02      |
| 5(ii)<br>(A)(c)           | Non-Transfer of 10 per cent to national Compensatory Afforestation fund | ...                              | ...       | ...                             | ...       | ...                         | ...       | ...                          | 1.07      |
| 5(iii)                    | Short transfer of CRIF grants to Public Account                         | ...                              | 8.63      | ...                             | ...       | 8.63                        | ...       | ...                          | ...       |
| 5(v)                      | Failed transactions   | 2.06*                            | ...       | ...                             | ...       | ...                         | ...       | ...                          | ...       |
| 5(vi)                     | Short transfer of Road Development Cess.                                | ...                              | 43.91     | ...                             | ...       | ...                         | ...       | ...                          | ...       |
| 5(vii)                    | Non-transfer of Central Share of CSS to SNA                             | ...                              | 46.70     | ...                             | ...       | ...                         | ...       | ...                          | 46.70     |
| <b>Total (Net) Impact</b> | <b>Overstatement ((O/S) / Understatement (U/S))</b>                     | <b>1,613.51 (Understatement)</b> |           | <b>1,482.52 (Overstatement)</b> |           | <b>8.63 (Overstatement)</b> |           | <b>48.79 (Overstatement)</b> |           |

\* May pertain to Capital Expenditure too but amount not ascertainable.



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