



सत्यमेव जयते

Finance Accounts 2022-23



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

(Volume-I)

Government of Tripura

Finance Accounts

for the year 2022-23

(Volume-I)

Government of Tripura

iii
GOVERNMENT OF TRIPURA
FINANCE ACCOUNTS
2022-23

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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 2023 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 2022-23.

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 2023.

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 eight Government Departments did not submit 934 numbers of Utilisation Certificates involving ₹749.62 crore which were due to be submitted during the year 2022-23. Furthermore, 298 UCs worth ₹218.32 crore due for submission upto 2021-22 remained outstanding as on 31 March 2023. Thus, a total of 1232 UCs worth ₹967.94 crore were due for submission from 41 State Government Departments as of March 2023.

[Para 3(vi) of Notes to Finance Accounts 2022-23]

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



Date: 30 November 2023
Place: New Delhi

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

GUIDE TO THE FINANCE ACCOUNTS

A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the State of Tripura present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts. 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 2022-23 is ₹ 10.00 crore.

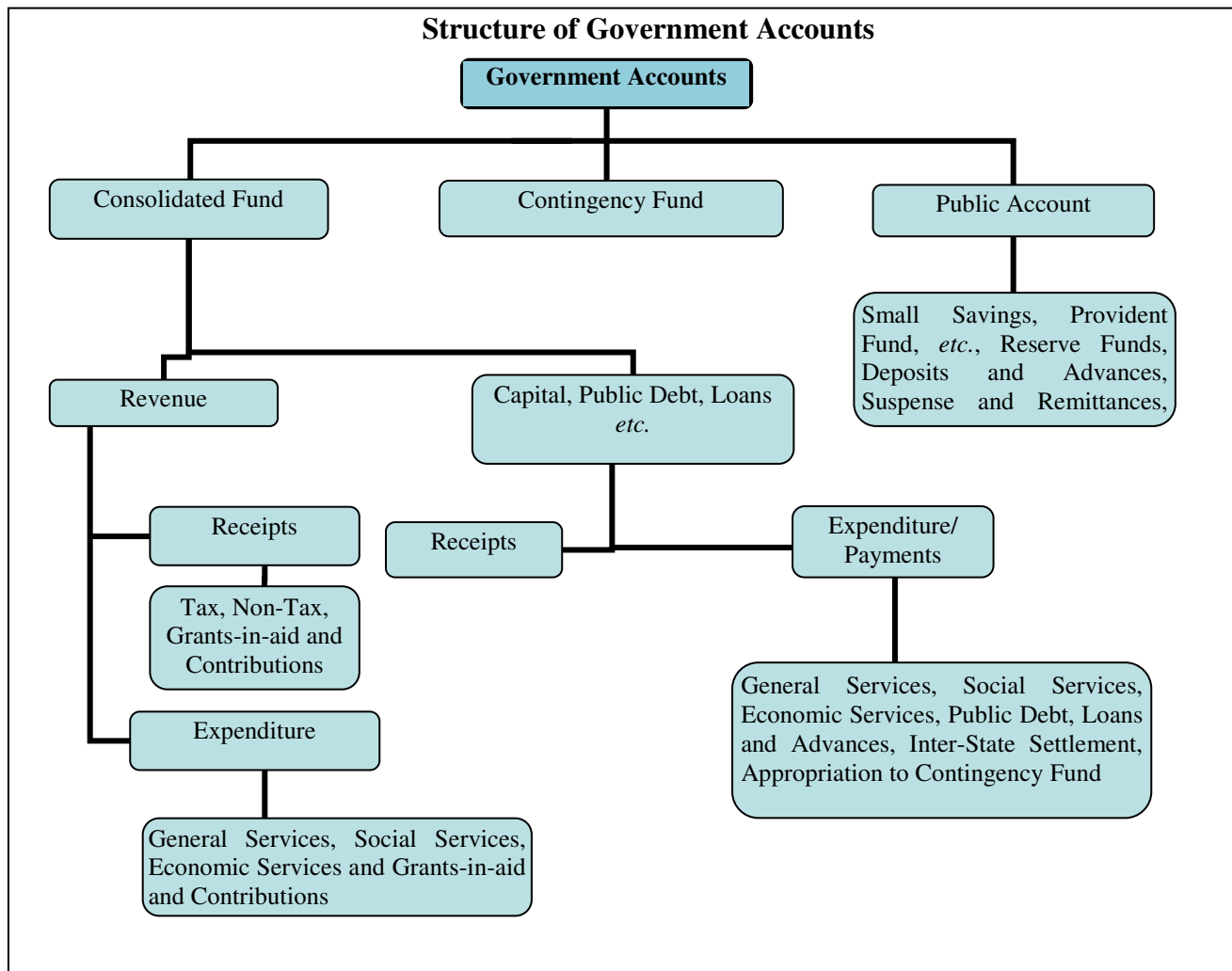
Part III: The Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing 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 2023)

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

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 Subhead levels also.

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

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

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

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

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

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

Part II of Volume II

Part II contains 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), II (Subsidy)
Grants-in-aid given by the Government	2,10	...	III (Grants-in-aid)
Capital expenditure	1,2,4,5,12	16	I (Salary)
Loans and Advances given by the Government	1,2 ,7	18	
Debt Position/ Borrowings	1,2,6	17	
Investments of the Government in Companies, Corporations, <i>etc.</i>	8	19	
Cash	1, 2,12,13		
Balances in Public Account and investments thereof	1, 2,12,13	21, 22	
Guarantees	9	20	
Schemes			IV (Externally Aided Projects)

STATEMENT 1 : STATEMENT OF FINANCIAL POSITION

(₹ in crore)

<i>Assets</i> ¹	<i>Reference (Sl. No.)</i>		As at 31 March 2023	As at 31 March 2022
	Notes to Finance Accounts	Statement / Appendix		
Cash				
(i) Cash in Treasuries and Local Remittances	...	Statement - 21, Annexure to Statement - 2	(-)1.13	(-)1.13
(ii) Departmental Balances	...	Statement - 21	29.55	29.55
(iii) Permanent Imprest	...	Statement - 21	0.27	0.24
(iv) Cash Balance Investment	...	Statement - 21	1,131.42	2,755.52
(v) Deposits with Reserve Bank of India (If credit balance include here with minus sign)	Sl. No. 5 (iv)	Annexure to Statement - 2 , Statement - 21	1.06	(-)58.92
(vi) Investments from earmarked funds ²		Statement - 21, 22	1,027.67	699.35
Capital Expenditure				
(i) Investments in shares of Companies, Corporations etc.	...	Statement - 8,19	1,861.17	1,796.52
(ii) Other Capital Expenditure	...	Statement - 16	31,109.26	29,148.94
Contingency Fund (un-recouped)	...	...	...	...
Loans and Advances	Sl. No. 3 (xi)	Statement - 7,18	309.44	251.38
Advances with departmental officers	...	Statement - 21	2.33	2.33
Suspense and Miscellaneous Balances ³	Sl. No. 5 (iii)	Statement - 21	99.79	93.62
Remittance Balances	...	Statement - 21	418.59	418.76
Cumulative excess of expenditure over receipts ⁴	...	...	...	...
Total			35,989.42	35,136.16

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

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

³In this statement the line item 'Suspense and Miscellaneous Balances' does not include 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.

⁴The 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>		As at 31 March 2023	As at 31 March 2022
	Notes to Finance Accounts	Statement / Appendix		
Borrowings (Public Debt)				
(i) Internal Debt	...	Statement - 6,17	12,097.70	12,537.03
(ii) Loans and Advances from Central Government				
Non-Plan Loans	...	Statement - 6,17	1.46	1.90
Loans for State Plan Schemes	...	Statement - 6,17	59.17	89.63
Loans for Centrally Sponsored Plan Schemes	...	Statement - 6,17	11.37	12.37
Other loans	...	Statement - 6,17	1,425.97	1,068.98
Contingency Fund (corpus)	...	Statement - 21	10.00	10.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds etc.	...	Statement - 6,21	6,220.68	6,110.71
(ii) Deposits	...	Statement - 6,21	1,152.41	1,212.41
(iii) Reserve Funds	...	Statement - 21,22	1,745.97	1,398.74
Cumulative excess of receipts over expenditure	...	Statement - 12	13,264.69	12,694.39
Total			35,989.42	35,136.16

STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2022-23	2021-22		2022-23	2021-22
Part - I Consolidated Fund					
Section - A: Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	18,309.01	17,613.95	Revenue Expenditure (Ref. Statement 4-A,4-B & 15)	17,738.71	16,125.24
Tax revenue (raised by the State) (Ref. Statement 3 & 14)	2,999.68	2,616.31	Salaries ¹ (Ref. Statement 4-B & Appendix-I)	5,720.56	5,428.21
Non-tax revenue (Ref. Statement 3 & 14)	402.35	274.11	Subsidies (Ref. Appendix-II)	161.80	132.27
			Grants-in-aid ² (Ref. Statement 4-B,10 & Appendix-III)	4,768.72 [*]	3,765.24
Interest receipts (Ref. Statement 3 & 14)	22.93	24.43	General Services (Ref. Statement 4 & 15)	4,735.18	4,473.81
Others (Ref. Statement 3)	379.42	249.68	Interest Payment and service of debt (Ref. Statement 4-A,4-B & 15)	1,623.52	1,664.63
Total (Ref. Statement 3 & 14)	402.35	274.11	Pension (Ref. Statement 4-A,4-B & 15)	2,678.06	2,516.49
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	6,724.23	6,077.52	Others ³ (Ref. Statement 4-B)	433.60	292.69
			Total (Ref. Statement 4-A & 15)	4,735.18	4,473.81
			Social services (Ref. Statement 4-A & 15)	1,404.95	1,534.77
			Economic services (Ref. Statement 4-A & 15)	621.54	482.95
Grants from Central Government (Ref. Statement 3 & 14)	8,182.75	8,646.01	Compensation and assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	325.96	307.99
Revenue Deficit	...	...	Revenue Surplus	570.30	1,488.71

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

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

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

* Grants-in-aid 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			
	2022-23	2021-22		2022-23	2021-22
Part - I Consolidated Fund					
Section - B : Capital					
Capital Receipts (Ref. Statement 3 & 14)	...	...	Capital Expenditure (Ref. Statement 4-A, 4-B & 16)	2,024.97[§]	1,368.95
			General Services (Ref. Statement 4-A & 16)	503.22	225.52
			Social Services (Ref. Statement 4-A & 16)	683.69	486.87
			Economic Services (Ref. Statement 4-A & 16)	838.06	656.56
Recoveries of Loans and Advances (Ref. Statement 3, 7 & 18)	51.59	0.87	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)	109.65	54.08
General Services (Ref. Statement 7 & 18)	...	...	General Services (Ref. Statement 4-A, 7 & 18)	...	...
Social Services (Ref. Statement 7 & 18)	0.01	0.01	Social Services (Ref. Statement 4-A, 7 & 18)	...	...
Economic Services (Ref. Statement 7 & 18)	50.97	0.34	Economic Services (Ref. Statement 4-A, 7 & 18)	108.51	52.95
Others (Ref. Statement 7 & 18)	0.61	0.52	Others (Ref. Statement 7 & 18)	1.14	1.13
Public debt receipts (Ref. Statement 3, 6 & 17)	877.42	1,047.09	Repayment of Public debt (Ref. Statement 4-A, 6 & 17)	991.66	656.34
Internal Debt (Market loans, NSSF etc.) (Ref. Statement 3, 6 & 17)	519.36	520.79	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17)	958.70 ^{&}	623.40
Loans from GOI (Ref. Statement 3, 6 & 17)	358.06	526.30	Loans from GOI (Ref. Statement 4-A, 6 & 17)	32.96	32.94
Inter-State Settlement Account (Net)	...	...	Inter-State Settlement Account (Net)	...	...
Total Receipts Consolidated Fund (Ref. Statement 3)	19,238.02	18,661.91	Total Expenditure Consolidated Fund (Ref. Statement 4)	20,864.99	18,204.61
Deficit in Consolidated Fund	1,626.97	...	Surplus in Consolidated Fund	...	457.30

[§] Govt. of Tripura in contravention of the provisions contained in IGAS-2 made budgetary provision and spent ₹1,322.38 crore of Grants-in-aid under Capital section in 2022-23 (₹1,321.53 as Grants for creation of Capital assets and ₹0.85 crore as Grants-in-aid).

[&] 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		
	2022-23	2021-22		2022-23	2021-22
Part II Contingency Fund					
Contingency Fund (Ref. Statement 21)	...	...	Contingency Fund (Ref. Statement 21)	...	...
Part III Public Account⁴					
Small savings (Ref. Statement 21)	1,713.24	1,716.73	Small savings (Ref. Statement 21)	1,603.27	1,413.94
Reserves & Sinking Funds (Ref. Statement 21)	793.86	701.78	Reserves & Sinking Funds (Ref. Statement 21)	774.95	553.92
Deposits (Ref. Statement 21)	497.46	616.35	Deposits (Ref. Statement 21)	557.46	808.42
Advances (Ref. Statement 21)	...	7.72	Advances (Ref. Statement 21)	...	9.98
Suspense and Misc (Ref. Statement 21)	43,122.40	41,249.04	Suspense and Misc⁵ (Ref. Statement 21)	41,504.50	42,044.18
Remittances (Ref. Statement 21)	(-0.01)	892.21	Remittances (Ref. Statement 21)	(-0.18)	917.83
Total Receipts Public Account (Ref. Statement 21)	46,126.95	45,183.83	Total Disbursements Public Account (Ref. Statement 21)	44,440.00	45,748.27
Deficit in Public Account	...	564.44	Surplus in Public Account	1,686.95	...
Opening Cash Balance	(-60.05)	47.09	Closing Cash Balance	(-0.07)	(-60.05)
Increase in cash balance	59.98	...	Decrease in cash balance	...	107.14

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

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

	On 31 March 2023	On 31 March 2022
	(₹ in crore)	
(a) General Cash Balances		
1 Cash in Treasuries	...	...
2 Deposit with Reserve Bank	1.06 [#]	(-)58.92
3 Remittances in Transit - Local	(-)1.13	(-)1.13
Total	(-)0.07	(-)60.05
4 Investment held in the "Cash Balance Investment Account"	1,131.42	2,755.52
Total (a)	1,131.35	2,695.47
(b) Other Cash Balances and Investments		
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	0.27	0.24
3 Investment of earmarked Funds	1,027.67	699.35
Total - (b)	1,057.49	729.14
Total - (a) and (b)	2,188.84	3,424.61

[#] There was difference of ₹0.96 crore (Cr.) between the figures reflected in accounts ₹1.06 crore (Dr.) and that intimated by the Reserve Bank of India ₹2.02 Crore (Cr.) regarding 'Deposit with RBI' (March, 2023). The difference after further reconciliation/adjustment was reduced to 'Nil' as on 30 June 2023.

STATEMENT 2: STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

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

Explanatory Notes

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

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

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

¹ The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31 March 2023 but worked out by 10 April 2023 and not simply the daily balance on 31 March 2023.

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

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

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 2022 which remain unchanged upto 31 March 2023. 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 ₹1,654.64 crore as on 01 April 2022 which was revised to ₹840.44 crore as on 31 March 2023. The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2022-23 is given below:-

(i) Number of days on which the minimum balance was maintained without taking any advance -	365
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance -	Nil
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advances (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 2022-23, the State Government has not availed any Special Drawing Facility and Ways and Means Advances.

The entire balance ₹1,131.42 crore under Cash Balance Investment Account as on 31 March 2023 was invested in Government of India 14/91/182 days Treasury Bills.

To make up the deficiency in Cash Balance, Government of India Treasury Bills was rediscounted on 144 occasions during the year.

Interest realized on investment of Cash Balance during the year 2022-23 stood at ₹17.31 crore.

STATEMENT 3 : STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

		<i>Actuals</i>	
		(₹ in crore)	
	Description	2022-23	2021-22
	Revenue Receipts		
A.	Tax Revenue		
A. 1	Own Tax revenue		
	State Goods and Services Tax	1,459.01	1,282.69
	Land Revenue	12.59	8.94
	Stamps and Registration fees	102.53	89.65
	State Excise	368.11	319.60
	Taxes on Sales, Trade etc.	463.57	463.12
	Taxes on Goods and Passengers	0.04	...
	Taxes on Vehicles	117.55	103.22
	Others	476.28 ^{&}	349.09
A. 2	Share of net proceeds of Taxes		
	Central Goods and Services Tax	1,899.83	1,792.99
	Integrated Goods and Services Tax	...	...
	Corporation Tax	2,254.97	1,754.97
	Taxes on Income other than Corporation Tax	2,200.61	1,838.83
	Other Taxes on Income and Expenditure	...	0.01
	Taxes on Wealth	...	0.28
	Customs	264.33	416.36
	Union Excise Duties	82.96	207.40
	Service Tax	10.46	60.43
	Other Taxes and Duties on Commodities and Services	11.07	6.25
	Total A	9,723.91	8,693.83

[&] Includes Taxes on Agricultural income (₹0.20 crore), Other taxes on income and expenditure excluding share of net proceeds (₹37.99 crore), Taxes and Duties on Electricity (₹35.60 crore) and Other Taxes and Duties on Commodities and Services excluding share of net proceeds (₹402.49 crore).

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

		<i>Actuals</i>	
		(₹ in crore)	
	Description	2022-23	2021-22
B.	Non-tax Revenue		
	Industries	161.94	86.62
	Police	122.42	82.77
	Miscellaneous General Services	29.71	23.70
	Interest receipts	22.93	24.43
	Forestry and Wild Life	15.83	21.35
	Dividends and Profits	11.66	1.63
	Other Administrative Services	6.58	7.07
	Public Works	6.11	6.67
	Medical and Public Health	3.54	1.73
	Education, Sports, Art and Culture	2.98	0.76
	Crop Husbandry	2.94	2.33
	Roads and Bridges	2.80	2.95
	Housing	2.57	2.23
	Other General Economic Services	1.75	1.68
	Stationery and Printing	1.46	1.06
	Water Supply and Sanitation	1.46	1.87
	Animal Husbandry	1.42	1.30
	Fisheries	0.94	0.88
	Public Service Commission	0.93	1.09
	Labour and Employment	0.58	0.68
	Road Transport	0.33	0.01
	Contributions and Recoveries towards Pension and Other Retirement Benefits	0.26	0.28
	Minor Irrigation	0.25	0.20
	Other Transport Services	0.19	0.18
	Food Storage and Warehousing	0.19	0.14
	Co-operation	0.15	0.17
	Civil Supplies	0.12	0.06
	Other Rural Development Programmes	0.12	0.15
	Other Fiscal Services	0.06	0.02

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

		<i>Actuals</i>	
		(₹ in crore)	
	Description	2022-23	2021-22
B.	Non-tax Revenue		
	Urban Development	0.04	0.01
	Jails	0.04	0.04
	Social Security and Welfare	0.03	0.02
	Information and Publicity	0.01	...
	Dairy Development	...	0.01
	Other Social Services	...	0.01
	Others	0.01 ^{&}	0.01
	Total B	402.35	274.11

[&] Includes revenue receipts under Dairy Development (0.38 lakh), Other Social Services (0.08 lakh), and Village and Small Industries (0.05 lakh).

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

		<i>Actuals</i>	
		(₹ in crore)	
Description		2022-23	2021-22
C.	Grants		
	Grants-in-aid from Central Government		
	Grants for Special Plan Schemes		
	Deduct Refund	(-)2.89	...
	Centrally Sponsored Schemes		
	Central Assistance/Share	3,404.45	3,253.89
	Externally Aided Projects	74.43	58.07
	Deduct Refund	(-)3.48	...
	Finance Commission Grants		
	Post Devolution Revenue Deficit Grant	4,423.00	4,546.00
	Grants for Rural Local Bodies	147.00	141.00
	Grants for Urban Local Bodies	21.00	72.00
	Grants-in-aid for State Disaster Response Fund	56.80	54.40
	Grants-in-aid for State Disaster Mitigation Fund	7.10	13.60
	Grants for Health Sector	...	84.08
	Other Transfer/Grants to States/ Union Territories with Legislatures		
	Central Pool of Resources for North Eastern Region	...	15.59
	Schemes for North Eastern	25.42	90.74
	Grants under the proviso to Article 275(1) of the Constitution	12.95	6.08
	Contribution to National Disaster Response Fund (NDRF)	...	...
	Grants from Central Road and Infrastructure Fund	19.42	33.76
	Special Assistance	40.81	175.35
	Compensation for loss of Revenue arising out of implementation of GST	...	101.45
	Deduct Refund	(-)43.26	...
	Total C	8,182.75	8,646.01
	Total Revenue Receipts (A+B+C)	18,309.01	17,613.96

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

		<i>Actuals</i>	
		(₹ in crore)	
	Description	2022-23	2021-22
D.	Capital Receipts		
	Disinvestment proceeds	...	...
	Others	...	...
	Total D	...	...
E.	Public Debt receipts		
	Internal Debt		
	Market Loans	...	300.00
	WMA ¹ from the RBI	...	...
	Bonds	...	...
	Loans from Financial Institutions	519.36	220.79
	Special Securities issued to National Small Savings Fund	...	...
	Other Loans	...	...
	Loans and Advances from Central Government		
	Other Loans for States/Union Territories with Legislatures	358.06	526.30
	Total E	877.42	1,047.09
F.	Loans and Advances by State Government (Recoveries)²	51.59	0.87
G.	Inter-State - Settlement	...	...
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	19,238.02	18,661.91

¹WMA: Ways and Means Advances.

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

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

(₹ in crore)					
	Description	Revenue	Capital	L&A	Total
A	General Services				
A.1	Organs of State				
	Parliament/State/Union Territory Legislatures	26.27	...	...	26.27
	President, Vice-President/Governor, Administrator of Union Territories	6.66	...	...	6.66
	Council of Ministers	2.55	...	...	2.55
	Administration of Justice	139.40	...	...	139.40
	Elections	92.28	...	...	92.28
A.2	Fiscal Services				
	Collection of Taxes on Income and Expenditure	0.10	...	...	0.10
	Land Revenue	38.09	...	...	38.09
	Stamps and Registration	2.84	...	...	2.84
	State Excise	6.03	...	...	6.03
	Taxes on Sales, Trade etc.	16.84	...	...	16.84
	Taxes on Vehicles	6.02	...	...	6.02
	Other Taxes and Duties on Commodities and Services	0.03	...	...	0.03
	Other Fiscal Services	3.65	0.70	...	4.35
	Appropriation for reduction or avoidance of Debt	250.00	...	...	250.00
	Interest Payments	1,373.52	...	...	1,373.52
A.3	Administrative Services				
	Public Service Commission	7.67*	...	...	7.67
	Secretariat-General Services	86.65	...	...	86.65
	District Administration	110.30	...	...	110.30
	Treasury and Accounts Administration	8.13	...	...	8.13
	Police	1,589.33	9.66	...	1,598.99
	Jails	40.83	...	...	40.83
	Stationery and Printing	10.33	0.05 [#]	...	10.38
	Public Works	308.58	474.91	...	783.49
	Vigilance	2.73	...	...	2.73
	Other Administrative Services	151.25	17.89	...	169.14

* Differs by ₹0.01 crore with Statement 15 due to rounding off.

[#] Differs by ₹0.01 crore with Statement 16 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
A	General Services - Concl'd.				
A.4	Pensions & Miscellaneous General Services				
	Pensions and other Retirement Benefits	2,678.06	...	...	2,678.06
	Miscellaneous General services	3.18	...	...	3.18
	Total General Services	6,961.32	503.21	...	7,464.53
B	SOCIAL SERVICES				
B.1	Education, Sports, Art & Culture*				
	General Education	2,281.19	70.87	...	2,352.06
	Technical Education	2.55	1.78	...	4.33
	Sports and Youth Services	74.45	0.91	...	75.36
	Art and Culture	4.19	0.21	...	4.40
B.2	Health & Family Welfare				
	Medical and Public Health	740.55	78.17	...	818.72
	Family Welfare	310.74	0.83	...	311.57
B.3	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	218.05	127.59	...	345.64
	Housing	1,793.12	1.58 [#]	...	1,793.12
	Urban Development	300.35	258.94	...	559.29
B.4	Information and Broadcasting				
	Information and Publicity	57.38	7.73	...	65.11
B.5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	466.05	103.92	...	569.97
B.6	Labour and Labour Welfare				
	Labour, Employment and Skill Development	48.40	...	...	48.40

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

[#] Differs by ₹0.01 crore with Statement 16 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.7	Social Welfare & Nutrition				
	Social Security and Welfare	1,263.36	31.16	...	1,294.52
	Nutrition	75.34	...	...	75.34
	Relief on Account of Natural Calamities	79.78	...	...	79.78
B.8	Others				
	Other Social Services	2.29	...	...	2.29
	Total Social Services	7,717.79	683.69	...	8,401.48
C	ECONOMIC SERVICES				
C.1	Agriculture & Allied Activities				
	Crop Husbandry	389.84	8.13	...	397.97
	Soil and Water Conservation	30.51	0.08	...	30.59
	Animal Husbandry	129.23	11.97	...	141.20
	Dairy Development	1.60	...	...	1.60
	Fisheries	62.51	14.48	...	76.99
	Forestry and Wild Life	123.66	110.63 [#]	...	234.29
	Food Storage and Warehousing	35.69	2.96	...	38.65
	Agricultural Research and Education	7.16	0.20	...	7.36
	Co-operation	27.48	7.02	8.51	43.01
	Other Agricultural Programmes	...	26.98	...	26.98
C.2	Rural Development				
	Special Programmes for Rural Development	207.32	...	...	207.32
	Land Reforms	15.58	...	...	15.58
	Other Rural Development	775.23	32.39	...	807.62
C.3	Special Areas Programmes				
	North Eastern Areas	1.83	16.71	...	18.54
	Other Special Area Programmes	...	22.79	...	22.79
C.4	Irrigation & Flood Control				
	Medium Irrigation	0.11	...	...	0.11
	Minor Irrigation	36.96	57.23	...	94.19
	Flood Control and Drainage	27.51	10.14	...	37.65

[#] Differs by ₹0.01 crore with Statement 16 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
C	ECONOMIC SERVICES -				
C.5	Energy				
	Power	123.54*	76.38	100.00	299.92
C.6	Industry & Minerals				
	Village and Small Industries	63.73	17.77	...	81.50
	Industries	24.99	...	...	24.99
	Capital Outlay on Telecommunication and Electronic Industries	...	1.59	...	1.59
	Other Industries	0.75	...	...	0.75
C.7	Transport				
	Roads and Bridges	427.02	350.87	...	777.89
	Road Transport	17.48	11.53	...	29.01
	Other Transport Services	3.85	...	...	3.85
C.8	Communications				
	Other Communication Services	45.15	...	...	45.15
C.9	Science Technology and Environment				
	Other Scientific Research	10.07	12.68	...	22.75
	Ecology and Environment	0.34	...	...	0.34
C.10	General Economic Services				
	Secretariat-Economic Services	31.59	...	...	31.59
	Tourism	8.82	4.00	...	12.82
	Foreign Trade and Export Promotion	1.37	...	...	1.37
	Census Surveys and Statistics	8.72	...	...	8.72
	Civil Supplies	84.18	...	...	84.18
	Investments in General Financial and Trading Institutions	...	41.21	...	41.21
	Other General Economic Services	9.82	0.33	...	10.15
	Total Economic Services	2,733.64	838.07	108.51	3,680.22

* Differs by ₹0.01 crore with Statement 15 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
D	Grants-in-aid and contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	325.96	...	...	325.96
E	Loans to Government Servants etc.				
	Miscellaneous Loans	...	...	1.14	1.14
F	Public Debt				
	Internal Debt of the State Government	...	...	958.70	958.70
	Loans and Advances from the Central Government	...	...	32.96	32.96
	Total Loans, Public Debt, Grants-in-aid and contributions (D+E+F)	325.96	...	992.80	1,318.76
	Total Consolidated Fund Expenditure	17,738.71	2,024.97	1,101.31	20,864.99

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

B. EXPENDITURE BY NATURE

Object of Expenditure	(₹ in crore)								
	2022-23			2021-22			2020-21		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salaries	5,720.56	...	5,720.56	5,428.21	...	5,428.21	5,240.57	...	5,240.57
Grants-in-aid	4,924.68 ^a	0.85 ^b	4,925.53	3,896.23	...	3,896.23	2,851.57	...	2,851.57
Major Works	...	778.93	778.93	...	842.95	842.96	...	762.32	762.32
Pensionary Charges	2,683.25 ^c	...	2,683.25	2,517.29	...	2,517.29	2,322.59	...	2,322.59
Interest	1,373.52	...	1,373.52	1,398.16	...	1,398.16	1,284.81	...	1,284.81
Repayment of Borrowings	...	991.66	991.66	...	656.35	656.35	...	741.24	741.24
Suspense	38.85	...	38.85	41.98	...	41.98	33.15	...	33.15
Social Pension	453.01	...	453.01	430.36	...	430.36	427.86	...	427.86
Investments	...	64.65	64.65	...	52.35	52.35	...	65.53	65.53
Scholarship/ Stipend	187.83	...	187.83	239.81	...	239.81	180.65	...	180.65
Supplies and Materials	112.70	...	112.70	64.98	...	64.98	108.32	...	108.32
Cost of ration, Diet, Medicine, Bedding and Clothing	59.03	...	59.03	112.54	...	112.54	108.01	...	108.01
Electricity Charges	162.11	...	162.11	129.79	...	129.79	116.42	...	116.42
Wages	46.31	...	46.31	44.18	...	44.18	45.24	...	45.24
Machinery and Equipment	...	24.50	24.50	...	19.23	19.23	...	24.74	24.74
Office Expenses	49.22	...	49.22	36.63	...	36.63	32.76	...	32.76
Travel Expenses	20.15	...	20.15	24.48	...	24.48	20.02	...	20.02
Other Administrative Expenses	53.82	...	53.82	17.67	...	17.60	30.02	...	30.02
P.O.L.	45.63	...	45.63	33.58	...	33.58	25.24	...	25.24
Cost of fuel etc. and maintenance cost of vehicles	29.23	...	29.23	17.85	...	17.85	11.44	...	11.44

^a Includes ₹155.96 crore of object head 31-Grants-in-aid under Major Head 3604-Compensation and assignments to Local Bodies & PRIs.

^b Govt. of Tripura in contravention of the provisions contained in IGAS-2 made budgetary provision and spent ₹0.85 crore of Grants-in-aid under Capital section in 2022-23.

^c Includes pensionary charges of ₹1.04 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	2022-23			2021-22			2020-21		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Grants for creation of Capital Assets	...	1,321.53 [§]	1,321.53	...	494.99	494.99	...	13.91	13.91
Minor Works	817.04	...	817.04	590.42	...	590.42	562.37	...	562.37
Professional Services	78.44	...	78.44	61.88	...	61.88	45.47	...	45.47
Other Contractual Services	9.63	...	9.63	8.40	...	...	17.98	...	17.98
Subsidies	161.80	...	161.80	132.27	...	132.27	145.83	...	145.83
Deposit towards SDRF	86.84	...	86.84	66.66	...	66.66	90.15	...	90.15
Other Charges	443.22	...	443.22	476.89	...	476.89	233.31	...	233.31
Transfer of Funds to TTAADC, PRIs and ULBs.	172.62	5.66	178.28	180.91	5.37	186.28	244.15	4.88	249.03
Loans and Advances	...	109.65	109.65	...	54.08	54.08	...	2.89	2.89
Procurement of Capital Assets	...	11.05	11.05	...	1.44	1.44	...	37.49	37.49
Hiring charges of private vehicles	30.96	...	30.96	17.59	...	17.59	14.41	...	14.41
Honorarium for Anganwari Worker and Helper	136.73	...	136.73	130.16	...	130.16	130.59	...	130.59
Advertising & Publicity	19.82	...	19.82	13.09	...	13.09	8.84	...	8.84
Purchase/ Acquisition of Land	...	25.83	25.83	...	16.48	16.48	...	15.85	15.85
Motor Vehicles	...	5.56	5.56	...	8.86	8.86	...	1.35	1.35
Medical Reimbursement	9.33	...	9.33	7.04	...	7.04	7.23	...	7.23
Outsourcing of Services	39.16	...	39.16	29.98	...	29.98	26.00	...	26.00
Arms & Amunition	...	...	...	...	...	...	14.94	...	14.94
Share of Taxes/Duties	170.00 ^{&}	...	170.00	177	...	177.00	164.97	...	164.97
Overtime Allowances	1.36	...	1.36	2.93	...	2.93	1.07	...	1.07
Rent,Rates and Taxes	1.73	...	1.73	3.60	...	3.60	2.50	...	2.50
Publication	1.57	...	1.57	1.52	...	1.52	1.33	...	1.33

[§] Govt. of Tripura in contravention of the provisions contained in IGAS-2 made budgetary provision and spent ₹1321.53 crore of Grants-in-aid under Capital section in 2022-23.

[&] 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)								
	2022-23			2021-22			2020-21		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Purchase of Vehicles	5.00	...	5.00	4.60	...	4.60	1.54	...	1.54
Discretionary Grants	1.53	...	1.53	6.05	...	6.05	1.75	...	1.75
Other Capital Expenditure	...	3.67	3.67	...	3.68	3.68	...	1.21	1.21
Royalty	8.61	...	8.61	...	...	...	...	...	...
Clothing and Tentage	2.06	...	2.06	...	...	...	...	...	...
Contributions	3.35	...	3.35	...	...	...	...	...	...
Others ^(c)	0.47	...	0.47	0.78	...	0.78	1.52	...	1.52
Gross Expenditure	18,161.17	3,343.54	21,504.71	16,345.51	2,155.78	18,501.29	14,554.62	1,671.41	16,226.03
Deduct Recoveries/ Deduct Entries	422.46	217.26	639.72	220.27	76.41	296.68	186.80	95.20	282.00
Net Expenditure	17,738.71	3,126.28	20,864.99	16,125.24	2,079.37	18,204.61	14,367.82	1,576.21	15,944.03

^(c) The object heads where expenditure is less than ₹1.00 crore are clubbed together and shown under the head "Others" during the year 2022-23.

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

						(₹ in crore)
Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Per cent Increase (+)/ Decrease (-)
		2021-22	2021-22	2022-23	2022-23	
		1	2	3	4	5
A.	Capital Account of General Services					
4047	Capital Outlay on other Fiscal Services	...	...	0.70	0.70	100.00
4055	Capital Outlay on Police	7.14	326.26	9.66	335.92	35.29
4058	Capital Outlay on Stationery and Printing	...	2.21	0.05*	2.26	100.00
4059	Capital Outlay on Public Works	213.28	1,178.19	474.91	1653.10*	122.67
4070	Capital Outlay on other Administrative Services	5.10	1,542.89	17.89	1,560.78	250.78
4075	Capital Outlay on Miscellaneous General Services	...	1.02	...	1.02	...
	Total - A Capital Account of General Services	225.52	3,050.57	503.21	3,553.78	123.14
B.	Capital Account of Social Services					
(a)	Capital Account of Education, Sports, Art and Culture					
4202	Capital Outlay on Education, Sports, Art and Culture	45.53	1,802.70	73.77	1,876.47	62.03
	Total - (a) Capital Account of Education, Sports, Art and Culture	45.53	1,802.70	73.77	1,876.47	62.03
(b)	Capital Account of Health and Family Welfare					
4210	Capital Outlay on Medical and Public Health	83.79	1,473.09	78.17	1551.26*	(-)6.71
4211	Capital Outlay on Family Welfare	4.42	92.48	0.83	93.31	(-)81.22
	Total - (b) Capital Account of Health and Family Welfare	88.21	1,565.57	79.00	1,644.57	(-)10.44

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

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

(₹ in crore)						
Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Per cent Increase (+)/ Decrease (-)
		2021-22	2021-22	2022-23	2022-23	
		1	2	3	4	5
B.	Capital Account of Social Services - Contd.					
(c)	Capital Account of Water Supply, Sanitation, Housing and Urban Development					
4215	Capital Outlay on Water Supply and Sanitation	239.76	3,673.05	127.59	3,800.64	(-)46.78
4216	Capital Outlay on Housing	0.34	1,415.15	1.58*	1,416.73	364.71
4217	Capital Outlay on Urban Development	76.56	1,578.88	258.94	1,837.82	238.22
	Total - (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	316.66	6,667.08	388.11	7,055.19	22.56
(d)	Capital Account of Information and Broadcasting					
4220	Capital Outlay on Information and Publicity	0.38	55.73	7.73	63.46	1934.21
	Total - (d) Capital Account of Information and Broadcasting	0.38	55.73	7.73	63.46	1934.21

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

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

						(₹ in crore)
Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Per cent Increase (+)/ Decrease (-)
		2021-22	2021-22	2022-23	2022-23	
		1	2	3	4		5
B.	Capital Account of Social Services - Concl.					
(e)	Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities					
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	27.35	934.63	103.92	1038.55 [#]	279.96
	Total - (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	27.35	934.63	103.92	1,038.55	279.96
(g)	Capital Account of Social Welfare and Nutrition					
4235	Capital Outlay on Social Security and Welfare	8.74	204.58	31.16	235.74	256.52
4236	Capital Outlay on Nutrition	...	2.11	...	2.11	...
	Total - (g) Capital Account of Social Welfare and Nutrition	8.74	206.69	31.16	237.85	256.52
(h)	Capital Account of other Social Services					
4250	Capital Outlay on other Social Services	...	18.21	...	18.21	...
	Total - (h) Capital Account of other Social Services	...	18.21	...	18.21	...
	Total - B Capital Account of Social Services	486.87	11,250.61	683.69	11,934.30	40.43

[#] Differs with Statement No. 16 by ₹ 0.01 crore due to rounding off.

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

						(₹ in crore)
Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Per cent Increase (+)/ Decrease (-)
		2021-22	2021-22	2022-23	2022-23	
		1	2	3	4	5
C.	Capital Account of Economic Services					
(a)	Capital Account of Agriculture and Allied Activities					
4401	Capital Outlay on Crop Husbandry	7.76	221.58	8.14*	229.72	4.90
4402	Capital Outlay on Soil and Water Conservation	...	55.18	0.08	55.26	100.00
4403	Capital Outlay on Animal Husbandry	2.76	101.51	11.97	113.48	333.70
4404	Capital Outlay on Dairy Development	...	1.96	...	1.96	...
4405	Capital Outlay on Fisheries	8.65	59.81	14.48	74.29	67.40
4406	Capital Outlay on Forestry and Wild Life	...	468.40	110.62	579.02	100.00
4407	Capital Outlay on Plantations	...	0.88	...	0.88	...
4408	Capital Outlay on Food Storage and Warehousing	7.04	125.78	2.96	128.74	(-)57.95
4415	Capital Outlay on Agricultural Research and Education	0.02	50.20	0.20	50.40*	900.00
4425	Capital Outlay on Co-operation	4.13	120.79	7.02	127.81	69.98
4435	Capital Outlay on other Agricultural Programmes	16.51	133.66	26.98	160.64	63.42
	Total - (a) Capital Account of Agriculture and Allied Activities	46.87	1,339.75	182.45	1,522.20	289.27

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

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

						(₹ in crore)
Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Per cent Increase (+)/ Decrease (-)
		2021-22	2021-22	2022-23	2022-23	
		1	2	3	4	5
C.	Capital Account of Economic Services - Contd.					
(b)	Capital Account of Rural Development					
4515	Capital Outlay on other Rural Development Programmes	20.08	3572.29	32.40*	3,604.69	61.35
	Total - (b) Capital Account of Rural Development	20.08	3,572.29	32.40	3,604.69	61.35
(c)	Capital Account of Special Areas Programme					
4552	Capital Outlay on North Eastern Areas	10.14	1,088.39	16.71	1,105.10	64.79
4575	Capital Outlay on Special Areas Development	...	...	22.79	22.79	100.00
	Total - (c) Capital Account of Special Areas Programme	10.14	1,088.39	39.50	1,127.89	289.55
(d)	Capital Account of Irrigation and Flood Control					
4701	Capital Outlay on Medium Irrigation	...	276.11	...	276.11	...
4702	Capital Outlay on Minor Irrigation	59.47	571.90	57.23	629.13	(-)3.77
4705	Capital Outlay on Command Area Development	...	0.63	...	0.63	...
4711	Capital Outlay on Flood Control Projects	2.62	234.28	10.14	244.42	287.02
	Total - (d) Capital Account of Irrigation and Flood Control	62.09	1,082.92	67.37	1,150.29	8.50

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

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

		(₹ in crore)				
Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Per cent Increase (+)/ Decrease (-)
		2021-22	2021-22	2022-23	2022-23	
		1	2	3	4	5
C.	Capital Account of Economic Services - Contd.					
(e)	Capital Account of Energy					
4801	Capital Outlay on Power Projects	58.83	1,739.72	76.38	1,816.10	29.83
4810	Capital Outlay on New and Renewable Energy	...	64.39	...	64.39	...
	Total - (e) Capital Account of Energy	58.83	1,804.11	76.38	1,880.49	29.83
(f)	Capital Account of Industry and Minerals					
4851	Capital Outlay on Village and Small Industries	0.30	34.30	17.77	52.07*	5823.33
4859	Capital Outlay on Telecommunication and Electronic Industries	5.22	7.59	1.59	9.18	(-)69.54
4860	Capital Outlay on Consumer Industries	...	383.33	...	383.33	...
4875	Capital Outlay on other Industries	...	79.82	...	79.82*	...
4885	Other Capital Outlay on Industries and Minerals	...	16.91	...	16.91	...
	Total - (f) Capital Account of Industry and Minerals	5.52	521.95	19.36	541.31	250.72
(g)	Capital Account of Transport					
5053	Capital Outlay on Civil Aviation	...	3.63	...	3.63	...
5054	Capital Outlay on Roads and Bridges	372.22	6,237.38	350.87	6,588.25	(-)5.74
5055	Capital Outlay on Road Transport	2.37	386.51	11.53	398.04	386.50
5056	Capital Outlay on Inland and Water Transport	...	0.79	...	0.79	...
	Total - (g) Capital Account of Transport	374.59	6,628.31	362.40	6,990.71*	(-)3.25

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

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

		(₹ in crore)				
Major Head	Description	Expenditure during	Progressive expenditure ending	Expenditure during	Progressive expenditure ending	Per cent Increase (+)/ Decrease (-)
		2021-22	2021-22	2022-23	2022-23	
		1	2	3	4	5
C.	Capital Account of Economic Services - Concl'd.					
(h)	Capital Account of Communication					
5275	Capital Outlay on other Communication Services	...	0.87	...	0.87	...
	Total - (h) Capital Account of Communication	...	0.87	...	0.87	...
(i)	Capital Account of Science Technology and Environment					
5425	Capital Outlay on other Scientific and Environmental Research	12.00	66.65	12.68	79.33	5.67
	Total - (i) Capital Account of Science Technology and Environment	12.00	66.65	12.68	79.33	5.67
(j)	Capital Account of General Economic Services					
5452	Capital Outlay on Tourism	22.55	90.45	4.00	94.45	(-)82.26
5453	Capital Outlay on Foreign Trade and Export Promotion	...	15.12	...	15.12	...
5465	Investments in General Financial and Trading Institutions	43.71	424.54	41.21	465.75*	(-)5.72
5475	Capital Outlay on other General Economic Services	0.18	8.93	0.33	9.26*	83.33
	Total - (j) Capital Account of General Economic Services	66.44	539.04	45.54	584.58*	(-)31.46
	Total - C Capital Account of Economic Services	656.56	16,644.28	838.07	17,482.35	27.65
	Grand Total	1,368.95	30,945.46	2,024.97	32,970.43*	47.92

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

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

EXPLANATORY NOTES

During 2022-23 the Government invested ₹64.65 crore in various concerns as under :

Sl. No.	Name of the concern	Amount (₹ in crore)
I	Statutory Corporation	
(i)	Tripura Road Transport Corporation, Agartala	...
	Total - I - Statutory Corporation	<hr/> ... <hr/>
II	Bank	
(i)	Tripura Gramin Bank	...
	Total - II Bank	<hr/> ... <hr/>
III	Government Companies	
(i)	Tripura Small Industries Corporation Limited	5.00
(ii)	Tripura Industrial Development Corporation Ltd.	...
(iii)	Tripura Handloom and Handicrafts Development Corporation Limited	14.82
(iv)	Tripura Jute Mills Limited	12.53
(v)	Tripura Forest Development and Plantation Corporation Ltd.	...
(vi)	Tripura Nature Trails and Resorts Ltd. (TNTR)	10.00
(vii)	Tripura Tea Development Corporation Limited	6.50
(viii)	Tripura Rehabilitation and Plantation Corporation Ltd.	3.50
(ix)	Tripura Horticulture Corporation Ltd.	1.00
(x)	Tripura State Electricity Corporation Ltd.	...
(xi)	Tripura Tourism Development Corporation Ltd.	0.55
(xii)	Tripura Urban Transport Company Ltd.	1.86
(xiii)	Tripura Natural Gas Company Ltd.	...

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

EXPLANATORY NOTES - Contd.

Sl. No.	Name of the concern	Amount (₹ in crore)
III Government Companies -Contd.		
(xiv)	Agartala Smart City Ltd.	...
(xv)	Tripura Power Generation Ltd.	...
(xvi)	Tripura State Bank Ltd.	...
Total - III - Government Companies		55.76
IV Other Joint Stock Companies and Partnerships		
(i)	Assam Financial Corporation Ltd.	...
(ii)	ONGC Tripura Power Company Ltd.	...
(iii)	North East Transmission Company Ltd.	...
(iv)	Goods and Services Tax Network	...
Total - IV- Other Joint Stock Companies and Partnerships		...
V Co-operative Banks, Societies etc.		
(i)	Tripura State Co-operative Bank Ltd.	...
(ii)	Tripura State Consumers Co-operative Federation Ltd.	2.40
(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)	0.70
(viii)	Tripura Scheduled Castes Co-operative Development Corporation	1.90
(ix)	Agartala Co-operative Urban Bank Ltd.	0.22
(x)	Tripura OBC Co-operative Development Corporation Ltd.	...

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

EXPLANATORY NOTES - Contd.

Sl. No.	Name of the concern	Amount (₹ in crore)
V	Co-operative Banks, Societies etc. - Concltd.	
(xi)	Tripura Minorities Co-operative Development Corporation	0.17
(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.	1.50
(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
	Total - V - Co-operative Banks, Societies etc.	8.89
	Total (I+II+III+IV+V)	64.65

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 2021-22 and 2022-23 were ₹1,766.54 crore and ₹1,831.19 crore respectively as shown below :

2021-22		2022-23		
	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	15	1,337.02	16	1,392.79
(iv) Other Joint Stock Companies and Partnerships	4	47.36	4	47.36
(v) Co-operatives	25	165.91	25	174.79
	46	1,766.54	47	1,831.19[#]

[#] Differs by ₹29.98 crore with Statement No. 8 and Statement No.19, the difference is under reconciliation with the State Government (July 2023).

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities¹

(₹ in crore)

Nature of Borrowings		Balance as on 1 April 2022	Receipt during the year	Repayments during the year	Balance as on 31 March 2023	Net Increase (+)/ Decrease (-)		As a per cent of total Liabilities
A. Public Debt						<i>Amount</i>	<i>Per cent</i>	
6003	Internal Debt of the State Government							
	Market Loans	10,733.83	...	645.00	10,088.83	(-)645.00	(-)6.01	46.52
	WMA ² from the RBI	...	...	...	...	...	...	...
	Bonds	...	...		...	...	...	...
	Loans from Financial Institutions	966.29	519.36	194.71	1,290.94	324.65	33.60	5.95
	Special Securities issued to National Small Savings Fund	836.41	...	118.98	717.43	(-)118.98	(-)14.23	3.31
	Other Loans	0.50	...	...	0.50	....	....	...
6004	Loans and Advances from the Central Government							
	Non-Plan Loans	1.90	...	0.44	1.46	(-)0.44	(-)23.16	0.01
	Loans for State/Union Territory Plan Schemes.	89.63	...	30.46	59.17	(-)30.46	(-)33.98	0.27
	Loans for Centrally Sponsored Plan Schemes.	12.37	...	1.00	11.37	(-)1.00	(-)8.08	0.05
	Loans for Special Schemes	1.32	...	0.50	0.82	(-)0.50	(-)37.88	0.01

^[1] Detailed Account is at pages 430-446.

^[2] WMA: Ways and Means Advances.

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

Nature of Borrowings	Balance as on 1 April 2022	Receipt during the year	Repayments during the year	Balance as on 31 March 2023	Net Increase (+)/ Decrease (-)		As a <i>per cent</i> of total Liabilities
					Amount	<i>Per cent</i>	
A. Public Debt - Concl'd.					Amount	<i>Per cent</i>	
6004	Loans and Advances from the Central Government - Concl'd.						
	Pre-1984-85 Loans	0.18	...	0.18	...	...	...
	Other Loans for States/Union territories with Legislatures (Block Loans & Other Loans)	1,067.48	358.06	1,424.97	357.49	33.49	6.57
	Total Public Debt	13,709.91	877.42	13,595.67	(-)114.24	(-)0.83	62.69
B. Other liabilities							
	Public Accounts						
	Small savings, Provident Funds etc.	6,110.71	1,713.24	6,220.68*	109.97	1.80	28.68
	Reserve funds bearing interest	526.13	90.17*	523.50	(-)2.63	(-)0.50	2.41
	Reserve funds not bearing interest	173.26	703.69	194.80	21.54	12.43	0.90
	Deposits bearing interest	0.58	33.81	1.05	0.47	81.03	0.01
	Deposits not bearing interest	1,211.83	463.65	1,151.37*	(-)60.46	(-)4.99	5.31
	Total other liabilities	8,022.51	3,004.56	8,091.40	68.89	0.86	37.31
	Total Public Debt and other liabilities	21,732.42	3,881.98	21,687.07^{&}	(-)45.35	(-)0.21	100.00

[&] 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.

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

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

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

Explanatory Notes to Statement 6

1. Amortization arrangements: In accordance with the guidelines issued by the Reserve Bank of India, Government has constituted a fund called “Consolidated Sinking Fund Scheme” of the Government of Tripura. The fund is to be utilized as an Amortization Fund for redemption of the internal debt and public account liabilities of the Government. The State Government invested an amount of ₹250.00 crore during the year 2022-23. An amount of ₹47.34 crore as interest earned on Sinking Fund-Investment Account, has been credited to the Fund during the year 2022-23. The total balance of the Fund as on 31 March 2023 stood at ₹981.78 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 2022-23, however an amount of ₹118.98 crore was repaid during the year. The balance outstanding at the end of the year was ₹717.43 crore which was 5.28 *per cent* of the total Public Debt of the State Government as on 31 March 2023.

3. Loans and Advances from Central Government - Decrease in indebtness: The balance of Loans and Advances from the Central Government increased during 2022-23 by ₹325.10 crore. During 2022-23, the State Government received Block Loans amounting to ₹ 8.27 crore for Externally Aided Project (EAP) and ₹349.79 crore as Loan to States for Capital expenditure. The loans from the Central Government as on 31 March 2023 constituted 11.02 *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 2022-23 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 2022-23, 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 2021-22 and 2022-23 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.**

	2022-23	2021-22	Net increase(+)/ decrease (-) during the year (₹ in crore)
(i) Gross debt and other obligations outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds etc.	19,816.35	19,820.62	(-)4.27
(b) Other obligations	1,870.72	1,911.80	(-)41.08
Total (i)	21,687.07	21,732.42	(-)45.35
(ii) Interest paid by Government			
(a) On Public Debt and Small Savings, Provident Funds etc.	1,361.57*	1,382.67	(-)21.10
(b) On other obligations	11.95	15.49	(-)3.54
Total (ii)	1,373.52	1,398.16	(-)24.64
(iii) Deduct			
(a) Interest received on loans and advances given by Government	0.05	0.15	(-)0.10
(b) Interest realised on investment of cash balances	17.31	18.48	(-)1.17
Total (iii)	17.36	18.63	(-)1.27
(iv) Net interest charges	1,356.16	1,379.53	(-)23.37
(v) Percentage of gross interest (item (ii)) to total revenue receipts	7.50	7.94	(-)0.44
(vi) Percentage of net interest (item (iv)) to total revenue receipts	7.41	7.83	(-)0.42
8 Appropriation for reduction or avoidance of Debt			
(i) Contribution to Sinking Funds	250.00	266.47	(-)16.47

* Includes ₹952.89 crore being the interest on public debt and ₹408.68 crore being the interest on GPF and Group Insurance during the year 2022-23.

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

Section 1 : Summary of Loans and Advances: Loanee groupwise

(₹ in crore)

Loanee Group	Balance on 1 April 2022	Disbursements during the year	Repayments during the year	Write - off of irrecoverable loans and advances	Balance on 31 March 2023 (2+3) - (4+5)	Net increase/ decrease during the year (6-2)	Interest payment in arrears
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>
Government Company	106.75	100.00	50.00	...	156.75	50.00	(a)
Others	144.63	9.65	1.59	...	152.69	8.06	(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[#]	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 1 April 2022	Disbursements during the year	Repayments during the year	Write - off of irrecoverable loans and advances	Balance on 31 March 2023 (2+3) - (4+5)	Net increase/ decrease during the year (6-2)	Interest payment in arrears
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>
Social Services							
Loans for Education, Sports, Art and Culture	0.01	...	...	...	0.01	...	...
Loans for Medical and Public Health	81.00	...	...	...	81.00	...	...
Loans for Water Supply, Sanitation, Housing and Urban Development	7.55	...	0.01	...	7.54*	(-) 0.01	...
Loans for Social Welfare and Nutrition	10.21	...	...	...	10.21	...	...
Others	0.24	...	...	...	0.24	...	...
Total - Social Services	99.01	...	0.01	...	99.00	(-)0.01	...
Economic Services							
Loans for Agriculture and Allied Activities	25.93	8.51	0.97	...	33.47	7.54	...
Loans for Rural Development	0.40	...	...	...	0.40	...	...
Loans for Power Projects	106.75	100.00	50.00	...	156.75	50.00	...
Loans for Industry and Minerals	3.48	...	...	...	3.48	...	...
Loans for Transport	0.15	...	...	...	0.15	...	...
Total - Economic Services	136.71	108.51	50.97	...	194.25	57.54	...

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

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

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

Sector	Balance on 1 April 2022	Disbursements during the year	Repayments during the year	Write - off of irrecoverable loans and advances	Balance on 31 March 2023 (2+3) - (4+5)	Net increase/ decrease during the year (6-2)	Interest payment in 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>
Loans to Government Servants	15.35	1.14	0.61	...	15.88	0.53	...
Loans for Miscellaneous purposes	0.31	...	...	...	0.31	...	...
Total - F. Loans and Advances	251.38	109.65	51.59	...	309.44	58.06	...

Note: For details, refer Section 1 of Detailed Statement of Loans and Advances made by the State Government at pages 447-453.

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

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

Loanee-Entity [#]	Amount of arrears as on 31 March 2023			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2023
	Principal	Interest	Total		
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
...

[#] Information not received from the Government.

STATEMENT 8 : STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital of different concerns for 2021-22 and 2022-23

(₹ in crore)

Name of the concern	2022-23			2021-22		
	Number of concerns	Investment at the end of the year	Dividend/interest received during the year	Number of concerns	Investment at the end of the year	Dividend/ interest received during the year
I. Statutory Corporations	1	169.78	NIL	1	169.78	NIL
II. Rural Banks	1	33.63	NIL	1	33.63	NIL
III. Government Companies	16	1,433.22	0.16 [^]	15	1,377.45	NIL
IV. Other Joint Stock Companies and Partnerships	4	47.36	11.50 [*]	4	47.36	1.62
V. Co-operative Institutions and Local Bodies	25	177.18	NIL	25	168.30	NIL
Total	47	1,861.17[#]	11.66	46	1,796.52	1.62

[^] Represents dividend received from Tripura Industrial Development Corporation Ltd. for the year 2019-20 deposited during the year 2022-23.

^{*} Includes dividend of ₹0.39 crore received from ONGC Tripura Power Company Ltd. (OTPC) and ₹11.11 crore received from North East Transmission Company Ltd. (NETC) for the year 2021-22 & 2022-23 and deposited by Power Department, Govt. of Tripura during the year 2022-23.

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 2023 in various sectors are shown below :-

(₹ in crore)

Sector	Maximum amount guaranteed	Outstanding at the beginning of the year	Additions during the year	Deletions during the year	Invoked during the year		Outstanding at the end of the year	Guarantee Commission or fee		Other material details
					Discharged	Not Discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
Power (6) [§]	603.93	357.47	175.00	45.69	NIL	NIL	486.78	NIL	1.75	Details are given in the Sector wise details for each class.
Co-operative (6) [§]	525.88	130.39	NIL	47.27	NIL	NIL	83.12	NIL	NIL	
Irrigation	Information not furnished by the State Government	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	
Roads and Transport		NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	
State Financial Corporation		NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	
Urban Development and Housing		NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	
Other Infrastructure		NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	
Others										
(i) Municipalities/Universities / Local Bodies		NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	
(ii) Government Companies		NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	
Total Others :		...	NIL	NIL	NIL	NIL	NIL	NIL	NIL	
Agartala Smart City Ltd.	...	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	

[§] 6(six) guarantees each in respect of Power & Co-operatives have been given by the Government.

STATEMENT 9 : STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT - Concl'd.

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 2023 in various sectors are shown below :-

(₹ in crore)										
Sector	Maximum amount guaranteed	Outstanding at the beginning of the year	Additions during the year	Deletions during the year	Invoked during the year		Outstanding at the end of the year	Guarantee Commission or fee		Other material details
					Discharged	Not Discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
Tripura Housing & Construction Board	Nil	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	Details are given in the Sector wise details for each class.
Tripura Infrastructure and Investment Fund Board	146.40	146.40	NIL	146.40	NIL	NIL	NIL	NIL	NIL	
GRAND TOTAL :	1,276.21	634.26	175.00	239.36	NIL	NIL	569.90[#]	NIL	1.75	

[#] The figure is inclusive of interest of ₹0.08 crore. The interest position in the balance amount of ₹569.90 crore at the end of the year 2022-23 is awaited from the State Government (July 2023).

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

(a) Statement Containing Details of Total Funds Released During the Year 2022-23 as Grants-in-aid in Cash and Funds Allocated for Creation of Capital Assets*

(₹ in crore)							
Name / Category of the Grantee		Total funds released as Grants-in-aid			Fund allocated for creation of Capital Assets out of total funds released shown in Column No. 2		
		State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
1		2			3		
1.	Urban Local Bodies						
(i)	Municipal Corporations	110.30	38.30	148.60	...	...	...
(ii)	Municipalities/ Municipal Councils	63.25	24.34	87.59	...	...	...
(iii)	Others	38.33	297.45	335.78	...	...	...
2.	Panchayati Raj Institutions						
(i)	Zilla Parishads	1.54	3.27	4.81	...	...	...
(ii)	Panchayati Samities	4.80	16.33	21.13	...	...	...
(iii)	Gram Panchayats	27.37	45.73	73.10	0.20	1.70	1.90
(iv)	Others	23.46	93.57	117.03	...	...	...
3.	Public Sector Undertakings						
(i)	Government Companies	...	...	...	...	...	...
(ii)	Statutory Corporations	...	...	...	...	...	...

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

(a) Statement Containing Details of Total Funds Released During the Year 2022-23 as Grants-in-aid in Cash and Funds Allocated for Creation of Capital Assets*- Concl'd.

(₹ in crore)							
Name / Category of the Grantee		Total funds released as Grants-in-aid			Fund allocated for creation of Capital Assets out of total funds released shown in Column No. 2		
		State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
1		2			3		
4.	Non-Government Organisations	...	...	...	...	...	...
5.	Autonomous Bodies						
(i)	Universities	...	...	...	...	...	...
(ii)	Development Authorities	...	...	...	...	...	...
(iii)	Cooperative Institutions	...	...	...	...	...	...
(iv)	Others	335.64	...	335.64	...	...	...
6.	Others	1,482.95	3,640.42	5,123.37 ^{&}	438.01	881.62	1,319.63
Total		2,087.64	4,159.41	6,247.05	438.21	883.32	1,321.53

* Information furnished by the State Government.

[&] 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 2022-23 and Value of Grants-in-aid in kind being Capital Assets in Nature*

(₹ in crore)

Name/Category of the Grantee		Total Value of Grants-in-aid in kind	Value of Grants-in-aid in kind being Capital Asset in Nature
1		2	3
1.	Urban Local Bodies		
(i)	Municipal Corporations	Nil	Nil
(ii)	Municipalities/ Municipal Council	Nil	Nil
(iii)	Others	Nil	Nil
2.	Panchayati Raj Institutions		
(i)	Zilla Parishads	Nil	Nil
(ii)	Panchayati Samities	Nil	Nil
(iii)	Gram Panchayats	Nil	Nil
(iv)	Others	Nil	Nil
3.	Public Sector Undertakings		
(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 2022-23 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
4.	Non-Government Organisations	Nil	Nil
5.	Autonomous Bodies		
(i)	Universities	Nil	Nil
(ii)	Development Authorities	Nil	Nil
(iii)	Cooperative Institutions	Nil	Nil
(iv)	Others	Nil	Nil
6.	Others	Nil	Nil
	Total	Nil	Nil

* Information furnished by the State Government.

STATEMENT 11 : STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2022-23			2021-22		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
Expenditure Heads (Revenue Account)	1,669.14	16,069.57	17,738.71	1,701.81	14,423.43	16,125.24
Expenditure Heads (Capital Account)	0.06	2,024.91	2,024.97	0.63	1,368.32	1,368.95
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	991.66	109.65	1,101.31	656.34	54.08	710.42
Total	2,660.86	18,204.13	20,864.99	2,358.78	15,845.83	18,204.61
(a) The figures have been arrived as follows:-						
E. Public Debt[#]						
Internal Debt of the State Government	958.70	...	958.70	623.40	...	623.40
Loans and Advances from the Central Government	32.96	...	32.96	32.94	...	32.94
F. Loans and Advances[*]						
Loans for General Services	...	...	...	...	...	...
Loans for Social Services	...	...	...	...	...	...
Loans for Economic Services	...	108.51	108.51	...	52.95	52.95
Loans to Government servants etc.	...	1.14	1.14	...	1.13	1.13
Loans for Misc. Purpose	...	...	...	...	...	...

[#]A more detailed account is given in Statement No. 17 at pages 430-446.

^{*}A more detailed account is given in Statement No. 18 at pages 447-457.

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

Particulars	Actuals					
	2022-23			2021-22		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
G. Inter-State Settlement						
Inter-State Settlement	...	...	...	...	...	...
H. Transfer to Contingency Fund	...	...	...	...	...	...

The percentage of charged expenditure and voted expenditure to total expenditures during 2021-22 and 2022-23 was as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2021-22	12.96	87.04
2022-23	12.75	87.25

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

	On 1 April 2022	During the Year 2022-23	On 31 March 2023
	1	2	3
	(₹ in crore)		
Capital and other Expenditure			
<i>Capital Expenditure (Sub Sector wise)</i>			
General Services	3,050.57	503.21	3,553.78
Education, Sports, Art and Culture	1,802.70	73.77	1,876.47
Health and Family Welfare	1,565.57	79.00	1,644.57
Water Supply, Sanitation, Housing and Urban Development	6,667.08	388.11*	7,055.19
Information and Broadcasting	55.73	7.73	63.46
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	934.63	103.92	1,038.55*
Social Welfare and Nutrition	206.69	31.16	237.85
Other Social Services	18.21	...	18.21
Agriculture and Allied Activities	1,339.75	182.45	1,522.20
Rural Development	3,572.29	32.39	3,604.68
Special Areas Programme	1,088.39	39.50	1,127.89
Irrigation and Flood Control	1,082.92	67.37	1,150.29
Energy	1,804.11	76.38	1,880.49
Industry and Minerals	521.95	19.36	541.31
Transport	6,628.31	362.40	6,990.71*

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

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

	On 1 April 2022	During the Year 2022-23	On 31 March 2023
	1	2	3
	(₹ in crore)		
Capital and other Expenditure - Contd..			
Communication	0.87	...	0.87
Science Technology and Environment	66.65	12.68	79.33
General Economic Services	539.04	45.54	584.58*
Total - Capital expenditure	30,945.46	2,024.97	32,970.43
Loans and Advances			
Loans and Advances for various Services -			
Education, Sports, Art and Culture	0.01	...	0.01
Medical and Public Health	81.00	...	81.00
Water Supply, Sanitation, Housing and Urban Development	7.55	(-)0.01	7.54#
Social Welfare and Nutrition	10.21	...	10.21
Others	0.24	...	0.24
Agriculture and Allied activities	25.93	7.54	33.47
Rural Development	0.40	...	0.40
Energy	106.75	50.00	156.75
Industry and Minerals	3.48	...	3.48

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

Differs by ₹0.01 crore with Detailed Statement No.18 due to rounding off.

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

	On 1 April 2022	During the Year 2022-23	On 31 March 2023
	1	2	3
	(₹ in crore)		
Loans and Advances for various Services - Concl'd.			
Transport	0.15	...	0.15
General Economic Services	...	...	...
Loans to Government Servants	15.35	0.53	15.88
Loans for Miscellaneous Purposes	0.31	...	0.31
TOTAL - Loans and Advances	251.38	58.06	309.44
TOTAL - Capital and other expenditure	31,196.84	2,083.03	33,279.87
Deduct Contribution from Contingency Fund	...	...	...
Contribution from Miscellaneous Capital Receipts	...	...	...
Contribution from development funds, reserve funds etc.	...	...	...
Net - Capital and other Expenditure	31,196.84	2,083.03	33,279.87

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

	On 1 April 2022	During the Year 2022-23	On 31 March 2023
	1	2	3
	(₹ in crore)		
PRINCIPAL SOURCES OF FUNDS			
Debt-			
Internal Debt of the State Government	12,537.03	(-)439.34	12,097.69
Loans and Advances from the Central Government	1,172.88	325.10	1,497.98
Small Savings, Provident Funds etc.	6,110.71	109.97	6,220.68
Total: Debt	19,820.62	(-)4.27	19,816.35
Other Receipts -			
Contingency Fund	10.00	...	10.00
Reserve Funds	699.39	18.91	718.30
Net balances under Deposits	1,212.41	(-)60.00	1,152.41
Civil Advances	(-)2.33	...	(-)2.33
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	(-)123.41	(-)6.20	(-)129.61
Remittances	(-)418.76	0.17	(-)418.59
TOTAL - Other Receipts	1,377.30	(-)47.12	1,330.18
TOTAL - Debt and Other Receipts	21,197.92	(-)51.39	21,146.53

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

	On 1 April 2022	During the Year 2022-23	On 31 March 2023
	1	2	3
	(₹ in crore)		
PRINCIPAL SOURCES OF FUNDS - Concl.			
Deduct -			
(i) Cash Balance	(-)60.05	59.98	(-)0.07
(ii) Investments	2,755.52	(-)1,624.10	1,131.42
Total	18,502.45	1,512.73	20,015.18
Add : Revenue Surplus (+)/ Deduct : Revenue Deficit (-) for 2022-23		570.30	
Add- Amount closed to Government Accounts during 2022-23		...	
Net-Provision of funds		2,083.03	
Progressive Net Capital and other Expenditure		33,279.87	
Progressive Principal Sources of Funds		20,015.18	
Difference		13,264.69^(a)	

^(a) The difference of ₹13,264.69 crore between the progressive net capital and other expenditure as on 31 March 2023 and the progressive principal sources of funds represents Cumulative Revenue Surplus to the end of 31 March 2023 and Amount Closed to Government Account.

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

A. The following is a summary of balances as on 31 March 2023 :-

Debit Balances (₹ in crore)	Sector of the General Account	Name of Account	Credit Balances (₹ in crore)
		Consolidated Fund	
19,705.75	A to D and Part of L	Government Account	
...	E	Public Debt	13,595.67
309.44	F	Loans and Advances	
		Contingency Fund	
...		Contingency Fund	10.00
		Public Account	
	I	Small Savings Provident Fund etc.	6,220.69
	J	Reserve Funds	
		(i) Reserve funds bearing Interest	548.51
		(ii) Reserve funds not bearing Interest	1,197.46
		Gross Balance	
1,027.67		Investments	
	K	Deposits and Advances	
...		(i) Deposits bearing Interest	1.05
...		(ii) Deposits not bearing Interest	1,151.36
2.33		(iii) Advances	

#Please see 'B' at page 56 to understand how this figure is arrived at.

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

A. The following is a summary of balances as on 31 March 2023 - Concl'd.

Debit Balances (₹ in crore)	Sector of the General Account	Name of Account	Credit Balances (₹ in crore)
	L	Suspense and Miscellaneous	...
1,131.42		Investments	...
129.61		Other Items (Net)	...
418.59	M	Remittances	...
...	N	Cash Balance	0.07 ^{&}
22,724.81			22,724.81

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

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

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

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

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

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

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

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

Dr.	Details	Cr.
	<i>(₹ in crore)</i>	<i>(₹ in crore)</i>
18,251.08	A - Balance at the Debit of the Government Account on 1 April 2022	...
...	B - Receipt Heads (Revenue Account)	18,309.01
...	C - Receipt Heads (Capital Account)	...
17,738.71	D - Expenditure Heads (Revenue Account)	...
2,024.97	E - Expenditure Heads (Capital Account)	...
...	F - Suspense and Miscellaneous	...
...	(Miscellaneous Government Account)	...
...	G - Amount at the debit of Government Account on 31 March 2023	19,705.75
38,014.76	Total	38,014.76

(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 2022-23

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 2022 to 31 March 2023.

(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 and approved by 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 financial year.

Budget and Accounts: Both budget and accounts of the State follow the same accounting period and cash basis of accounting as well as uniform basis of classification 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.

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 Principal 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 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 organisation 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 organisation, including 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 the Indian Government Accounting Standard (IGAS) 2: Accounting and Classification of Grants-in-aid, grants-in-aid in cash is recognised as revenue expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorised by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognised 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 not available.

Loans and advances: In compliance with the (IGAS) 3: Loan and Advances made by Government, disclosure is made on loans and advances made by the State Government in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2023 need to be reconciled with the Loanee Entities / State Government.

Retirement benefits: Retirement benefits disbursed during the reporting period 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 lakhs and ₹ in crores as depicted at the top of the respective statements. Minor difference of ₹ 0.01/0.02 lakh/crore, wherever occurring, between the Summary and Detailed statements in Volume-I and Volume-II respectively, is due to rounding.

(vii) Cash Balance:

Cash balance as reported in the accounts is the balance of the State as at end of the 31st March of a year 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. Cash balance reported in the Finance Accounts is subject to reconciliation with the book of the Reserve Bank of India.

(viii) Disclosure of Contingent and Committed liabilities:

Contingent liabilities are not recognised. In compliance with the 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 recognised in accounts but 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 requiring transfer to other entity are disclosed in the Notes to Finance Accounts. These include transfer of 10 *per cent* of the collection of the year in the State Compensatory Afforestation Fund to the National Compensatory Afforestation Fund on annual basis.

2. Compliance with the Accounting Framework :

(i) Operation of unauthorized heads:

During the year 2022-23, the State Government of Tripura made budget provision under one unauthorized Minor Head '101-Wireless Planning and Coordination' under Major Head '3275-Other Communication Services' (non-operational from 01 April 2019) and incurred expenditure of ₹35.70 crore in this head.

3. Consolidated Fund:

(i) Goods and Services Tax: Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2022-23, the State GST collection was ₹1,459.01 crore compared to ₹1,282.69 crore in 2021-22, registering an increase of ₹176.32 crore (13.75 *per cent*). This includes Advance Apportionment of IGST amounting to ₹45.50 crore. In addition, the State received ₹1,899.83 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹3,358.84 crore.

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

The relevant figures are available in Statement No. 14 and Statement No. 17 of the Finance Accounts.

(ii) Misclassification between Revenue and Capital Expenditure:

During the year 2022-23, Government of Tripura incorrectly budgeted and booked expenditure of ₹1,322.38 crore (₹1,321.53 crore as Grants for creation of Capital Assets and ₹0.85 crore as Grants-in-aid) under Capital Section instead of Revenue Section as has been determined from the purpose of expenditure. The impact of misclassification on the Revenue/Fiscal Surplus of the State is given under Para 6.

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

(iii) Reconciliation of Receipts and Expenditure between CCOs and Accountant General (A&E):

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 2022-23, receipts amounting to ₹19,238.02 crore (100 *per cent* of total receipts) and expenditure amounting to ₹20,864.99 crore (100 *per cent* of total expenditure) were reconciled by the State Government. In comparison, receipts amounting to ₹18,661.91 crore (100 *per cent* of total receipts) and expenditure amounting to ₹18,204.61 crore (100 *per cent* of total expenditure) were reconciled by the State Government during 2021-22 i.e. the previous year.

(iv) Transfer of funds to Personal Ledger (PL) Accounts:

Personal Ledger accounts enable designated Drawing and Disbursing Officers to incur expenditure for specific purposes pertaining to a scheme. During the year 2018-19, the State Government had taken a policy decision to transfer funds from Bank Accounts of DDOs to PL Accounts, where Bank balance of a particular DDO exceeds ₹2.00 crore except funds of Central Schemes, where it is mandatorily required to be kept in separate Bank account as per Scheme guidelines.

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

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

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

Table 1: Status of PL Accounts

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

(₹ in crore)

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

(v) 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) of Delegation of Financial Power Rules, 2019 of Govt. of Tripura, DDOs are required to present Detailed Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure within 02 month/s from the date of completion of the purpose for which the advance was drawn.

Out of 405 unadjusted AC bills involving ₹32.52 crore pending for clearance upto 31 March 2022, the State Government had cleared 233 AC bills involving ₹17.81 crore during the year 2022-23.

During the year 2022-23, 459 AC bills amounting to ₹13.07 crore were drawn, of which 11 bills amounting to ₹0.99 crore were adjusted and 199 AC bills amounting to ₹2.31 crore were not due during the year.

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

Table 2: Year-wise status of Unadjusted AC Bills

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

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

During the year 2022-23, out of 1432 pending UCs of ₹1,026.94 crore, 200 UCs for ₹59.00 crore pertaining to the period upto 2022-23 were cleared.

The position of outstanding UCs as on 31 March 2023 is given below:

Table 3: Year-wise status of outstanding UCs

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

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

There were 435 UCs amounting to ₹263.23 crore outstanding as on 31 March 2022.

(vii) 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 interests paid by the Government during the year 2022-23 are given below:

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

Funds/Deposits	Balance on April, 2022	Basis for calculation of interest	(₹ in crore)		
			Interest due	Interest paid	Interest short paid
Defined Contribution Pension Scheme for Government Employees	0.58	Interest calculated as per the rate of interest notified by the Government/payable to General Provident Fund as 7.1 per cent.	0.04	Nil	0.04

State Compensatory Afforestation Deposit	415.31	Interest calculated at the rate of 3.35 <i>per cent</i> , as per circular issued on 10-10-2022 by the Ministry of Environment, Forest & Climate Change, GoI.	13.91	11.95	1.96
State Disaster Response Fund & State Disaster Mitigation fund	85.81*	Interest calculated at 7.49 <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 2022-23.	6.43	Nil	6.43
Total			20.38	11.95	8.43

* Excluding ₹25.00 crore invested during the year 2022-23 of which ₹10.00 crore is from SDRF and ₹15.00 crore from SDMF.

Non-payment/short payment of the interest ₹8.43 crore has resulted in understatement of Revenue Expenditure to that extent.

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

(viii) 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 ₹175.00 crore which was 0.24 *per cent* of the GSDP for the year 2022-23 (₹72,635.62 crore Advance estimates of GSDP figure at current prices for the year 2022-23 communicated by Directorate of Economics and Statistics, Govt. of Tripura). The total guarantees (principal plus interest) outstanding as on 31 March 2023 was ₹569.90 crore (0.78 *per cent* of the GSDP). During 2022-23, the State Government received ₹1.75 crore towards guarantee commission, which constituted one *per cent* of the fresh guaranteed amount during 2022-23 as required under the relevant rules.

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

(ix) 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 2022-23, the Government of Tripura incurred ₹0.34 crore as Revenue expenditure against the budget allocation of ₹0.34 crore under Major Heads 3435-Ecology and

Environment. During the previous year 2021-22, the Government of Tripura incurred ₹0.27 crore against the budget allocation of ₹0.27 crore under Major Heads 3435-Ecology and Environment.

This has reference to Statement 15 of the Finance Accounts.

(x) Writing off of Central Loans:

On 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 2022-23.

This has reference to Statement 17 of the Finance Accounts.

(xi) Loans given by the State Government:

During the year the State Government had disbursed a loan amount of ₹109.65 crore and ₹51.59 crore was recovered. The balance of outstanding loan as on 31 March 2023 stands at ₹309.44 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 and ₹14.96 crore (pertaining to 9 Departments) are more than 10 years old.

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.

(xii) 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.

(xiii) Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA) excluding Block Grants:

Consequent to the merger of Plan/Non-Plan, the Central Assistance released is now classified as Central Assistance/Share under Centrally Sponsored Schemes.

The total expenditure booked under Centrally Sponsored Schemes as on 31 March 2023, is ₹5,119.74 crore (Revenue Expenditure ₹4,166.21 crore and Capital Expenditure ₹953.53 crore), which includes expenditure out of Central Assistance of ₹4,312.22 crore (Revenue Expenditure ₹3,447.25 crore and Capital Expenditure ₹864.97 crore) and State share of ₹807.52 crore (Revenue Expenditure ₹718.96 crore and Capital Expenditure ₹88.56 crore) for implementation of Centrally Sponsored Schemes.

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

(xiv) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget):

As per PFMS portal of Controller General of Accounts (CGA), ₹1,987.38 crore was directly received by the implementing agencies in the State during 2022-23, which included transfer to intermediaries / beneficiaries.

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

(xv) Off Budget Liabilities of State Government:

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 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 2022-23.

(xvi) Unspent amount lying in the Bank Accounts of DDOs:

Drawing and Disbursing officers (DDOs) are required to withdraw money from the Government Account/Consolidated Fund for making payment on behalf of the Government. During the year 2022-23, the State Government transferred/deposited ₹351.90 crore into bank accounts of 646 Drawing and Disbursing Officers for disbursement, despite Government's earlier order (issued in December 2016 and in February 2017) for closure of Current Deposit (CD)/Savings Bank (SB) Accounts of the DDOs of all Departments by 31 March 2017 and instruction to all DDOs to deposit the unspent balance lying in their CD/SB accounts into the Government account.

Information received from the State Government in respect of 709 DDOs (out of 1438) revealed that ₹499.53 crore was lying in the Current Deposit/Savings Bank Accounts of 574 DDOs and rest 135 DDOs were having 'Nil' balance as on 31 March 2023.

(xvii) 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 SNA. For each CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorised to conduct Government business by the State Government. As per the procedure, the State Government is to transfer the Central share received in its accounts to the concerned SNA's account along with corresponding State share.

As per the SNA report of PFMS portal, the State Government received 3,039.11 crore being Central share during the year 2022-23 in its Treasury Accounts. As on 31 March 2023, the Government transferred ₹4,499.14 crore Central share received in Treasury Accounts and State share of ₹864.80 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 ₹2,031.24 crore was lying unspent in the bank accounts of SNAs as on 31 March 2023.

As per the details provided by the State Government, ₹3,889.75 crore was transferred to the SNAs by the State Government being total Central Share during the year 2022-23. The proportionate State Share transferred was ₹895.45 crore. During the year 2022-23, the State Government transferred a total of ₹4,785.20 crore to the SNAs through GIA Bills. There was an

amount of ₹1,812.84 crore lying unspent in the SNAs as on 31 March 2023. The difference requires reconciliation.

- 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 2023, 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:

During the year 2022-23, total contribution to the NPS which is a Defined Contribution Pension Scheme was ₹33.81 crore (Employees' contribution ₹16.40 crore and Government contribution ₹17.41 crore – ₹16.76 crore through MH 2071 and ₹0.65 crore through challans directly transferred under MH 8342-117 contribution pertaining to the employees on deputation to PSUs/Autonomous Bodies/Municipal Corporation, etc.). The detailed information on Government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹33.81 crore (Govt. Contribution ₹17.41 crore Employees Contribution ₹16.40 crore) to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme. The State Government transferred ₹33.34 crore (Employees Contribution ₹16.48 crore and Government Contribution ₹16.86 crore) to NSDL. As on 31 March 2023, there was a balance amount of ₹1.05 crore that was yet to be transferred to NSDL, which includes ₹0.58 crore pertaining to the year 2021-22.

The relevant figures are available in Statement 21 of the Finance Accounts.

(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 2022-23, the State Government received ₹56.80 crore as Central Government's share. The State Government's share during the year was ₹6.31 crore. The State Government transferred ₹63.11 crore (Central share ₹56.80 crore, State share ₹6.31 crore) to the Fund under Major Head 8121-122 SDRF. The State Government has invested an amount of ₹10.00 crore from the fund during the year in 182 days Treasury Bills. The

un-invested balance lying in the Fund at the end of 31 March 2023 was ₹115.72 crore. During the year 2022-23, the State Government did not receive any grant from the Central Government towards National Disaster Response Fund (NDRF).

(b) State Disaster Mitigation Fund (SDMF):

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

(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 under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation. During the year 2022-23, the State Government received ₹48.59 crore from the user agencies and remitted the same to the National Afforestation Fund. No amount was received from National Compensatory Afforestation Deposit. The State Government credited an amount of ₹11.95 crore being interest to the Fund. There was an opening balance of ₹415.31 crore in the Fund as on 01 April 2022. After incurring an expenditure of ₹34.80 crore from the Fund, the total balance in the State Compensatory Afforestation Fund as on 31 March 2023 was ₹392.46 crore.

(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 2022-23 Government contributed ₹250.00 crore as against ₹102.80 crore minimum required contribution to the fund. In addition, an amount of ₹47.34 crore accrued as interest on Sinking Fund Investment account during 2022-23 was also credited to the Fund. The total accumulation of the Fund was ₹981.77 crore as on 31 March 2023 (₹684.43 crore as on 31 March 2022) 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, effective from the year 2017-18, stipulates that the State Government shall initially contribute a minimum of 1 *per cent* and thereafter at the rate of 0.5 *per cent* of outstanding guarantees at the end of the previous year to achieve a minimum level of 3 *per cent* in next five years. The Fund shall be gradually increased to a desirable level of five *per cent*. During the year 2022-23, Government contributed ₹3.17 crore to the Fund as required for the year. An amount of ₹0.88 crore accrued as interest on the Guarantee Redemption Fund during 2022-23 which was also credited to the Fund. The total accumulation of the Fund was ₹20.89 crore as on 31 March 2023 (₹16.84 crore as on 31 March 2022) which was entirely invested.

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

(c) 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 2022-23, the State Government received grants of ₹19.42 crore towards CRIF. The State Government transferred ₹22.36 crore to the Fund in the Public Account as on 31 March 2023.

(iii) 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 ₹518.38 crores (Net Debit) under Major Heads 8658, 8782, 8786 and 8793 as on 31 March 2023 (₹512.38 crore was as on 31 March 2022).

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.

(iv) Cash Balance:

The Cash Balance as on 31 March 2023 as per the record of Principal Accountant General was ₹1.06 crore (Debit) and that reported by the RBI was ₹2.02 crore (Credit). There was a net difference of ₹0.96 crore (Credit), mainly due to erroneous reporting by the accredited banks to Reserve Bank of India. After reconciliation, the net difference reduced to 'Nil' as on 30 June 2023.

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

The Cash Balance as on 31 March 2022 as per record of Pr. Accountant General was ₹58.92 crore (Credit) and that reported by the RBI was ₹66.06 crore (Debit). There was a net difference of ₹7.14 crore (Debit), mainly due to erroneous reporting by the accredited banks to Reserve Bank of India.

As per information received from State Government, an amount of ₹2,619.23 crore was released by the Government of India as Central share of CSS during the year 2022-23 (upto 10 March 2023). This amount was required to be transferred to State Nodal Agency (SNA) of each CSS's Account within 21 days. However, an amount of ₹2,614.92 crore out of ₹2,619.23 crore was transferred to SNA's Account by the State Government as on 31 March 2023. The remaining amount of ₹4.31 crore forms a part of the State Government's Cash Balance resulting in understatement of Revenue Expenditure.

6. Impact of misclassifications:

The impact 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 Number	Item	Revenue expenditure	
		Over statement	Under statement
3(ii)	Misclassification between Revenue and Capital Account.	Nil	1,322.38
3(vii)	Non-payment/short payment of the interest on Reserve Funds/Deposits bearing interest.	Nil	8.43
5(ii)(A)(b)	Non-transfer of SDMF Grants received from GoI during the year 2022-23.	Nil	7.10
5(iv)	Non-transfer of Central Share of CSS to SNA	Nil	4.31
Net Total impact		Understatement ₹ 1,342.22 crore	

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