
Preface

1. This State Finances Audit Report for the year 2022-23 has been prepared for submission to the Governor of Tripura under Article 151 of the Constitution of India for being laid before the Legislative Assembly of the State of Tripura.
2. Chapter I of this Report contains the basis and approach to State Finances Audit Report, Structure of the Report, Structure of Government Accounts, Budgetary processes, Trends in key fiscal parameters like revenue surplus/ deficit, fiscal surplus/ deficit, etc., and fiscal correction path.
3. Chapters II contains a broad perspective of the finances of the State, analyses the critical changes in major fiscal aggregates relative to the previous year, overall trends during the last five years, debt profile of the State and key Public Account transactions, based on the Finance Accounts of the State.
4. Chapter III is based on the Appropriation Accounts of the State and reviews the appropriations and allocative priorities of the State Government and reports on deviations from Constitutional provisions relating to budgetary management for the year ended 31 March 2023.
5. Chapter IV on 'Quality of Accounts & Financial Reporting Practices' provides an overview and status of the State Government's compliance during the year 2022-23 with various financial rules, procedures and directives.
6. Chapter V provides a 'bird's eye view' on the functioning of the State Public Sector Enterprises (SPSEs) for the year ended 31 March 2023. The term SPSEs encompasses the State Government owned/ controlled Government Companies set up under the Companies Act, 2013 and Statutory Corporations set up under the statutes executed by the Parliament and State Legislature.
7. Reports of the Comptroller and Auditor General of India containing the findings of Performance Audit and Compliance Audit in various Government departments, observations arising out of audit of Statutory Corporations, Boards and Government Companies and observations on Revenue Receipts are presented separately.