



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

ACCOUNTS AT A GLANCE 2024-25



Government of Tripura

**ACCOUNTS AT A GLANCE
2024-25**

Government of Tripura

Preface

I am happy to present our annual Publication, the 'Accounts at a Glance' for the year 2024-25 which provides a broad overview of Governmental activities, as reflected in the Finance Accounts and Appropriation Accounts.

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

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

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

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



(Ranendu Sarkar)
Accountant General (A&E)
Tripura

Agartala
Date: 08 January 2026

Our Vision, Mission and Core Values

VISION

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

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

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

MISSION

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

CORE VALUES

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

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

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Chapter I

Overview

1.1 Introduction

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

1.2 Structure of Government Accounts

Government accounts are kept in three parts:

Structure of Government Accounts

Part 1

● CONSOLIDATED FUND

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

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

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

Part 2

● CONTINGENCY FUND

Part 3

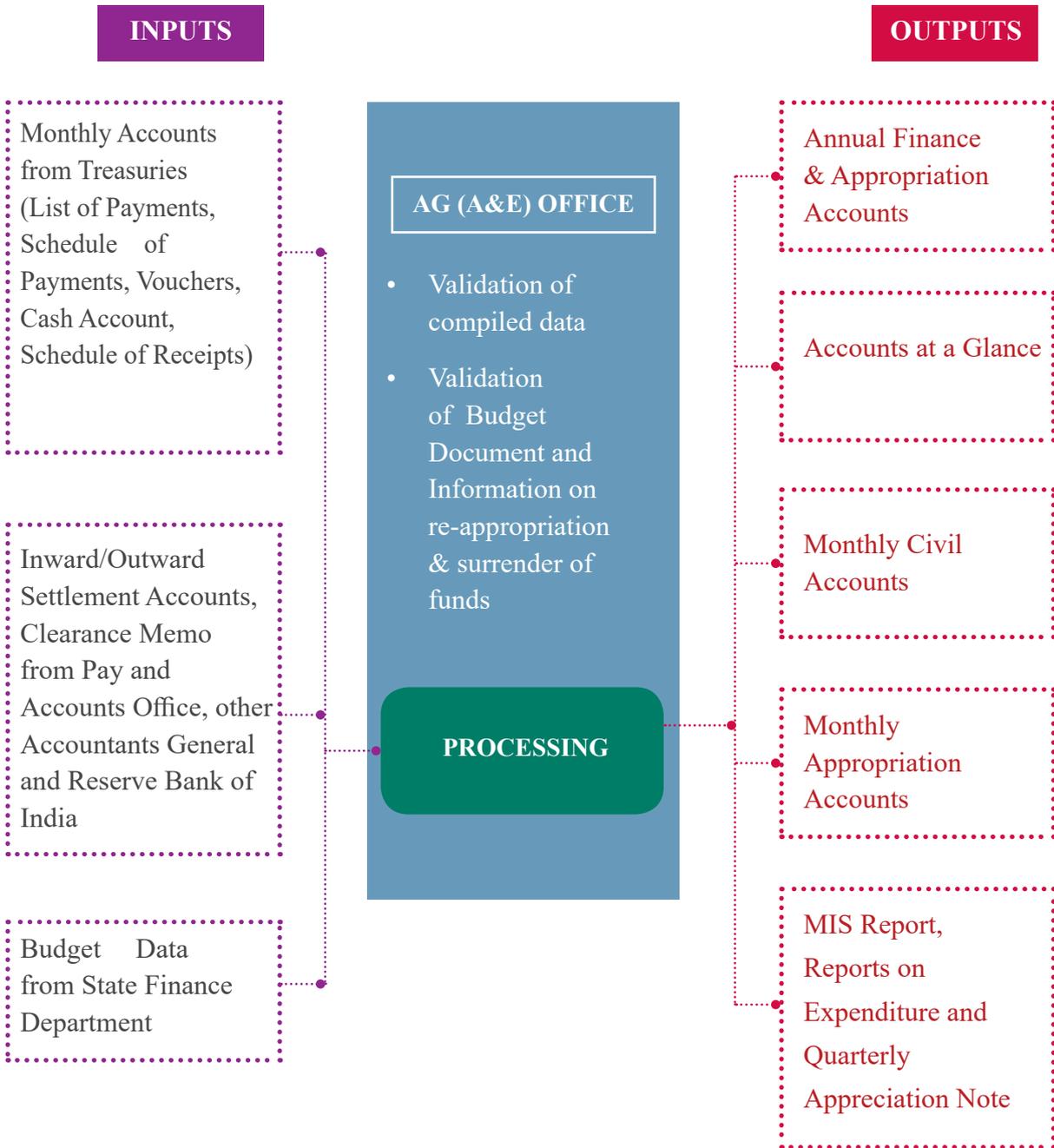
● PUBLIC ACCOUNT

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

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

1.2.2 Compilation of Accounts

Flow diagram for Accounts Compilation



1.3 Finance Accounts and Appropriation Accounts

1.3.1 Finance Accounts

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

The Union Government transfers substantial funds directly to State Implementing Agencies/ Non-Governmental Organizations for implementation of various schemes and programmes. During the year 2024-25, the Government of India (GOI) released ₹1,438.98 crore directly to the implementing agencies in Tripura. Since these funds are not routed through the State Budget, these are not reflected in the Accounts of the State Government. These transfers are exhibited in Appendix VI of Volume II of the Finance Accounts.

1.3.2 Highlights of the Financial year 2024-25

The following table provides the details of actual financial results vis-a-vis budget estimates for the year 2024-25:

Sl. No	Component	Budget Estimates (₹ in crore)	Actuals (₹ in crore)	Percentage of Actuals to B.E.	Percentage of Actuals to GSDP [#]
1.	Tax Revenue (including Central Share)(a)	12,384	12,656	102.20	14.11
2.	Non-Tax Revenue	475	1,085	228.42	1.21
3.	Grants-in-Aid & Contributions	10,099	7,363	72.91	8.21
4.	<i>Revenue Receipts(1+2+3)</i>	22,958	21,104	91.92	23.53
5.	Recovery of Loans & Advances	25	10	40.00	0.01
6.	Other Receipts	...	...	...	...
7.	Borrowings & Other Liabilities (b)	4,253	3,119	72.93	3.48
8.	<i>Capital Receipts(5+6+7)</i>	4,278	3,129	73.17	3.49
9.	<i>Total Receipts (4+8)</i>	27,236	24,233	88.98	27.02
10.	<i>Revenue Expenditure</i>	21,171	19,519	92.20	21.76
11.	Expenditure on Interest Payments (Out of Revenue Expenditure)	1,486	1,370	92.19	1.53
12.	<i>Capital Expenditure</i>	6,065	4,709	77.64	5.25
13.	<i>Loans and Advances Disbursed</i>	2	5	250.00	0.00
14.	<i>Total Expenditure (10+12+13)</i>	27,236	24,233	88.97	27.02
15.	<i>Revenue Surplus (+)/Deficit(-) (4-10)</i>	(+) 1,787	(+)1,585	(+)88.70	(+)1.77
16.	<i>Fiscal Deficit (4+5+6-14)</i>	(-) 4,253	(-) 3,119	(-)73.34	(-)3.48

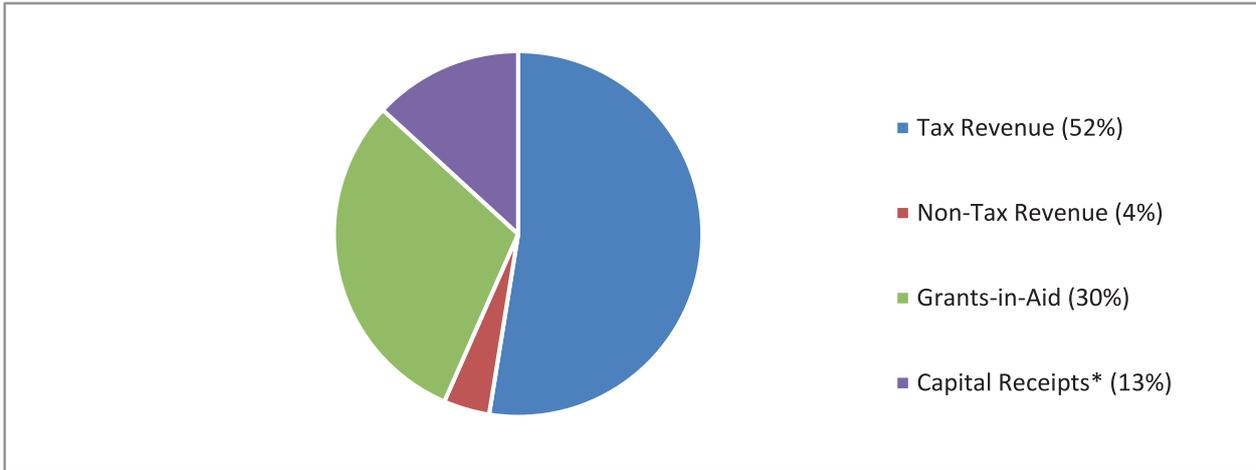
GSDP figure of 2024-25 is ₹89,682 crore as communicated by the Directorate of Economics and Statistics, Government of Tripura.

- (a) Includes share of net tax proceed assigned to state amounting to ₹9,111 crore (State Government own Tax Receipt were ₹3,545 crore which was 3.95 per cent to GSDP).
- (b) Borrowing and other Liabilities: Net (Receipts-Disbursement) of Public Debt + Net of Contingency Fund + Net (Receipts-Disbursement) of Public Account + Net of opening and closing cash balance.

Receipts and disbursements during the year 2024-25

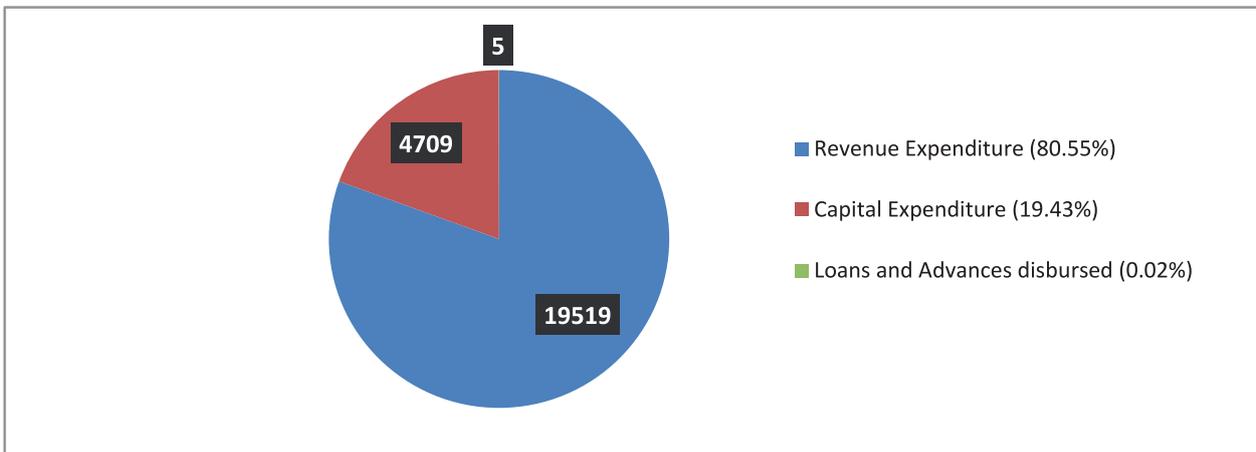
Receipts	Revenue	Tax Revenue (State's Own Revenue of ₹3,545 crore and Central Share of ₹9,111 crore)	12,656
		Non Tax Revenue	1,085
		Grants-in-Aid & Contribution	7,363
		Total	21,104
	Capital	Recovery of Loans and Advances	10
		Borrowings and other Liabilities	3,119
		Total	3,129
Total Receipts		24,233	
	Revenue Expenditure	19,519	
	Capital Expenditure	4709	
	Loans and Advances	5	
	Total Disbursements	24,233	

Total Receipts



* Percentage of Recovery of Loan and Advances are included in Capital Receipts.

Total Disbursements



1.3.3 Appropriation Accounts

Under the Constitution, no expenditure can be incurred by the Government except with authorization of the Legislature. Barring certain expenditure specified in the Constitution as “charged” on the Consolidated Fund, which can be incurred without vote of the Legislature, all other expenditure requires to be “voted”. The Appropriation Accounts supplement the Finance Accounts. The budget of the Tripura has 1 Charged Appropriations 7 Grants (both voted and charged) and 59 voted Grants. The purpose of the Appropriation Accounts is to indicate the extent to which the actual expenditure complied with the appropriation authorized by the Legislature through the Appropriation Act of each year.

1.3.4 Efficiency on Budget Preparation

At the end of the year, the actual expenditure of the government of Tripura against the budget approved by the Legislature, showed a net saving of ₹7,371 crore (22.94 per cent of budget estimates of ₹32,136 crore) and under-estimation of ₹132.01 crore (183.35 per cent of budget estimates of ₹72 crore) on reduction of expenditure. Certain grants, like those relating to Law Department, Revenue Department, Public Works (R&B) Department, Public Works (WR) Department, Tribal Welfare Department, Welfare of Scheduled Castes Department, Agriculture Department and Planning and Co-ordination Department showed substantial savings.

1.4 Sources and Application of Funds

1.4.1 Ways and Means Advances

Ways and Means Advances are taken from the Reserve Bank of India to maintain liquidity by making good the deficiency in the agreed minimum cash balance (₹0.29 crore) which the State Government is required to maintain with the Reserve Bank of India. During 2024-25, the State Government neither availed any Special Drawing facility nor any Ways and Means advances.

1.4.2 Overdraft from the Reserve Bank of India

Overdraft is taken from the Reserve Bank of India while the limit of minimum cash balance falls below ₹0.29 crore, even after taking Ways and Means Advances which is required to be maintained with the Reserve Bank of India. During the year 2024-25, there was no overdraft of the State.

1.4.3 Fund flow statement

The state had a Revenue Surplus of ₹1,585 crore and a Fiscal Deficit of ₹3,119 crore in 2024-25. The Fiscal Deficit was met from net Public Debt (₹1801 crore), and from net Public Account (₹1,318 crore). Around 53 per cent of the revenue receipts (₹21,104 crore) and 46 per cent of the total receipt of ₹24,233 crore of the State Government was spent on committed expenditure like Salaries and Wages (₹6,432 crore), Interest Payments (₹1,370 crore) and Pension (₹3,281 crore) and Subsidies (₹182 crore) out of total revenue expenditure of ₹19,519 crore.

Sources and Application of Funds

(₹ in crore)

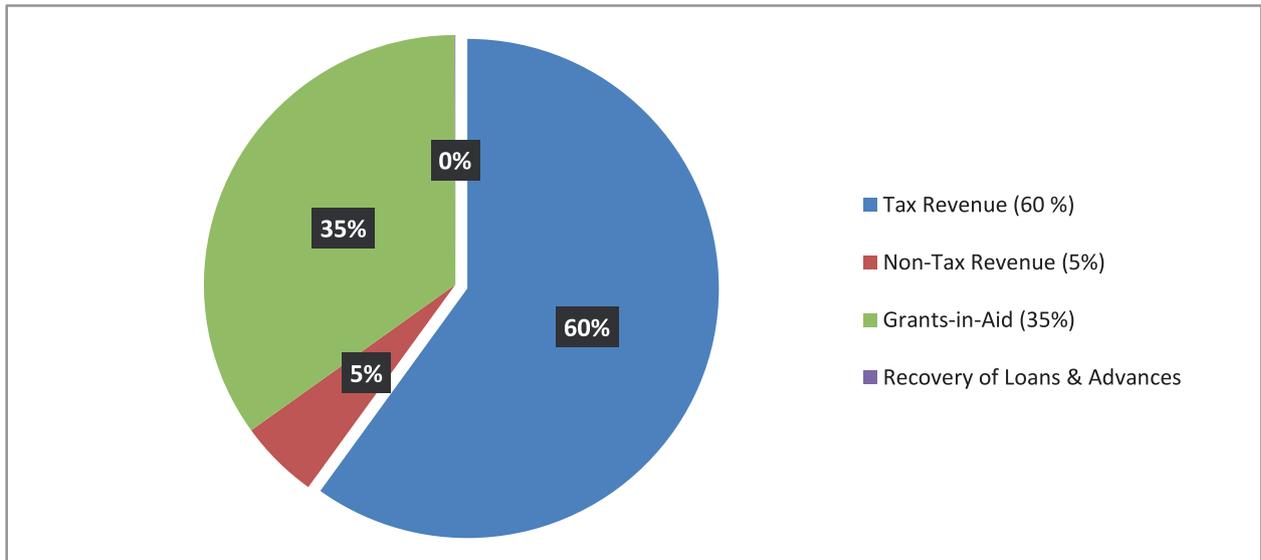
	Particulars	Amount
SOURCES	Opening Cash Balance as on 01-04-2024	(-)3
	Revenue Receipts	21,104
	Capital Receipts	....
	Recovery of Loans & Advances	10
	Public Debt	2,329
	Small Savings Provident Fund & Others	1,905
	Reserves Fund & Sinking Funds	1,118
	Deposits Received	515
	Civil Advances Repaid	....
	Suspense Account	44,671*
	Remittances	(-)5
	Contingency Fund	....
	TOTAL	71,644
	APPLICATION	Revenue Expenditure	19,519
Capital Expenditure		4,709
Loans Given		5
Repayment of Public Debt		528
Small Savings Provident Fund & Others		1,595
Reserves Fund & Sinking Funds		920
Deposits Spent		474
Civil Advances Given		....
Suspense Account		43,906**
Remittances		(-)11
Closing Cash Balance as on 31-03-2025		(-) 1
TOTAL		71,644

Note: (*) Includes ₹44,686 crore on account of cash balances investment account.

(**) ₹43,914 crore on account of cash balances investment account.

1.4.4 Where the ₹ came from?

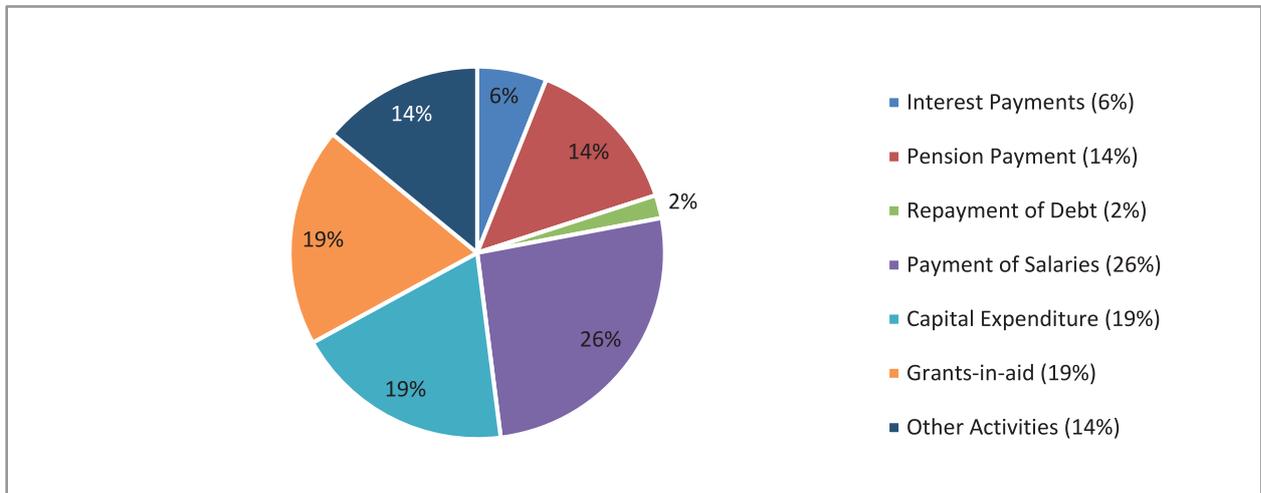
Actual Receipts (percentage of total receipts)



(Amount of Recoveries of Loans and Advances was only ₹10 crore).

1.4.5 Where ₹ went?

Actual Expenditure (percentage of total expenditure)



During the year 2024-25, Revenue Surplus was ₹1,585 crore (in 2023-24 the Revenue surplus was ₹2,196 crore) while the fiscal deficit was ₹3,119 crore in 2024-25 (in 2023-24 the Fiscal Deficit was ₹638 crore). The fiscal deficit constituted 13 per cent of total expenditure.

What do the deficits and surplus indicate?

DEFICIT

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

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

REVENUE DEFICIT/ SURPLUS

FISCAL DEFICIT/ SURPLUS

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

1.5 Fiscal Responsibility and Budget Management Act

Deficit indicators, revenue augmentation and expenditure management are major yardsticks for judging the fiscal performance of the Government. The Government of Tripura has enacted the Fiscal Responsibility and Budget Management Act, 2005. As per this Act, the State Government was required to achieve certain fiscal targets by specified periods. Achievements during the year 2024-25 against fiscal targets laid down in the Act and rules framed thereunder were as follows:

Sl. No.	Financial Parameter	Actual (₹ in crore)	Ratio to GSDP [#]	
			Target	Achievement/shortfall
1	Revenue Surplus	1,585	Strive to achieve 'NIL' Revenue Deficit	Achieved
2	Fiscal Deficit	3,119	3.50 per cent of GSDP or less	Achieved (3.48%)
3	Debt	15,725	Not exceeding 40 per cent of GSDP	Achieved (17.53%)

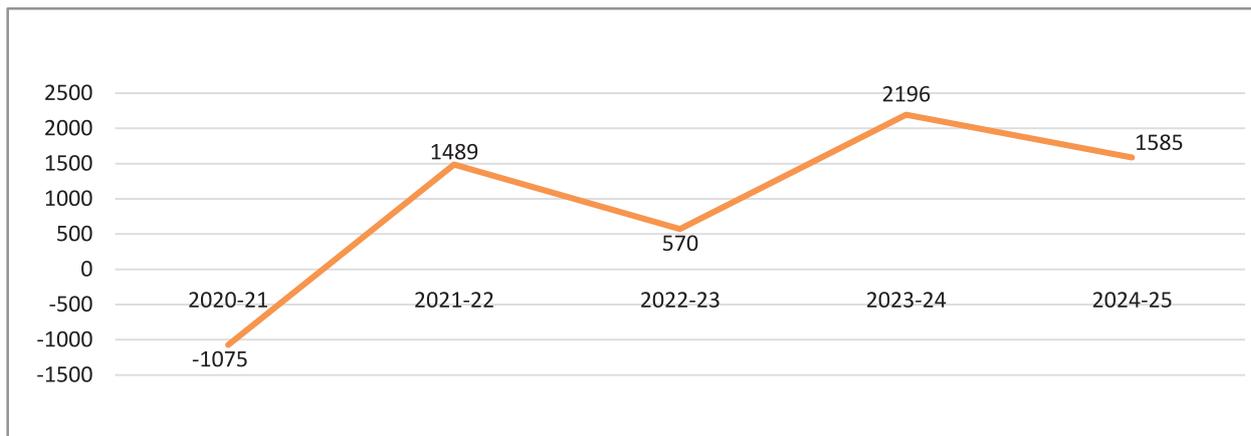
[#] GSDP figure of 2024-25 is ₹89,682 crore as communicated by the Directorate of Economics and Statistics, Government of Tripura.

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

The State Government had revenue surplus of ₹2,196 crore in 2023-24 and ₹1,585 crore revenue surplus during the year 2024-25. Fiscal deficit increased by ₹2,481 crore from ₹638 crore in 2023-24 to ₹3,119 crore in the current year 2024-25.

1.5.1 Trend of Revenue Deficit/Surplus

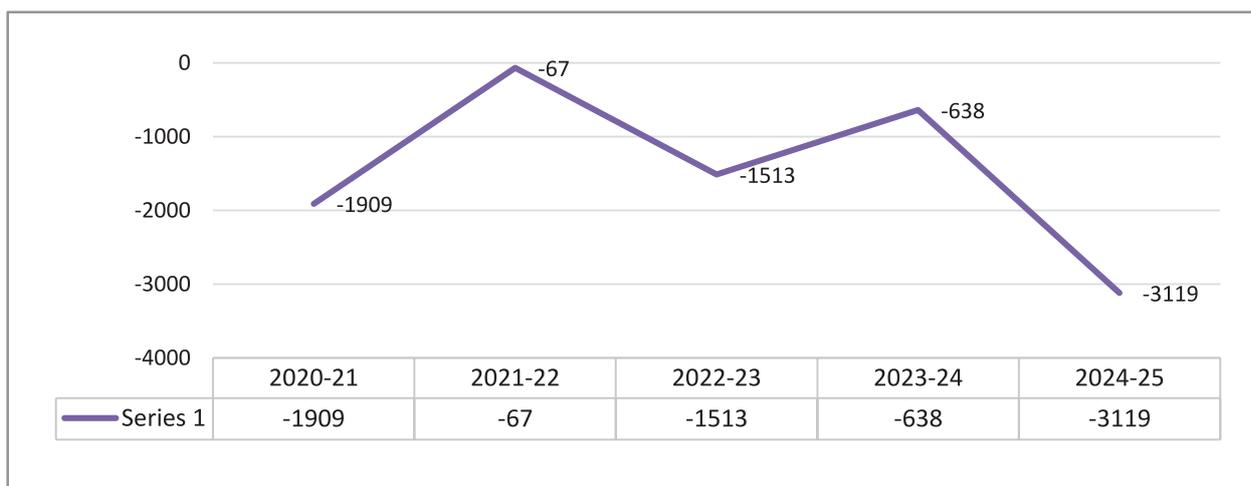
Trend of Revenue Deficit/ Surplus



During the last five years from 2020-21 to 2024-25, there were Revenue Deficit during the year 2020-21 and Revenue Surplus during the year 2021-22, 2022-23, 2023-24 and 2024-25.

1.5.2 Trend of fiscal Deficit/Surplus

Trend of Fiscal Deficit



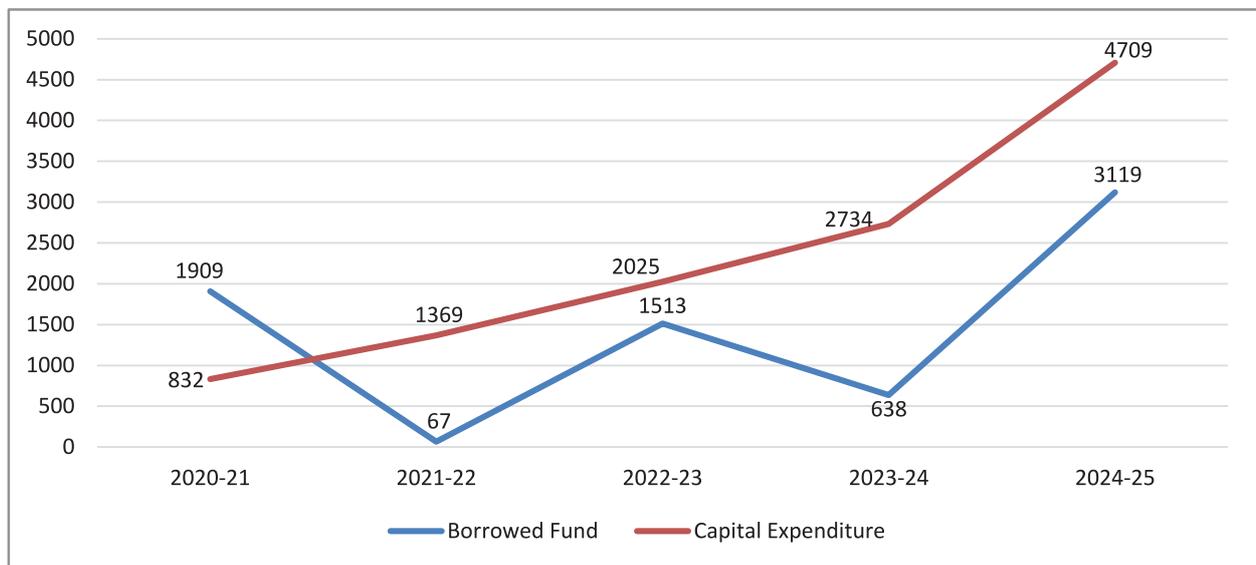
The Fiscal Deficit of the State Government during the year 2021-22 was least as compared to the years under reference.

1.5.3 Proportion of borrowed funds spent on Capital Expenditure

(₹ in crore)

Year	Borrowed Fund	Capital Expenditure
2020-21	1,909	832
2021-22	67	1,369
2022-23	1,513	2,025
2023-24	638	2,734
2024-25	3,119	4,709

(₹ in crore)



The Governments usually run on fiscal deficits and borrow funds for capital/assets formation or for creation of economic and social infrastructure. The State Government spent an amount of ₹4,709 crore on capital expenditure. Out of which borrowings was ₹3,119 crore exclusive of disbursement of Loans and Advances given by the State Government (₹5 crore).

Chapter II

Receipts

2.1 Introduction

Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total Revenue Receipts for 2024-25 were ₹ 21,104 crore.

2.2 Revenue Receipts

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

● TAX REVENUE

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

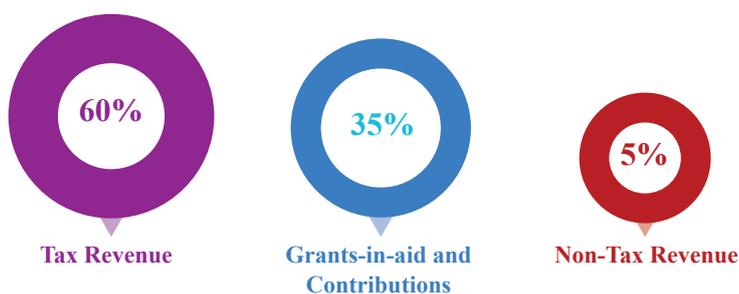
Includes interest receipts, dividend, profits, departmental receipts etc.

● NON-TAX REVENUE

● GRANTS-IN-AID

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

Revenue Receipts



2.2.1 Revenue Receipts Components (2024-25)

Components		Actuals (₹ in crore)	Per cent to Revenue Receipt
A.	Tax Revenue*	12,656	59.97
	Goods and Services Tax	4,403	20.86
	Taxes on Income & Expenditure	5,923	28.07
	Taxes on Property & Capital Transactions	123	0.58
	Taxes on Commodities & Services	2,207	10.46
B.	Non-Tax Revenue	1,085	5.14
	Interest Receipts, Dividends and Profits	766	3.63
	General Services	169	0.80
	Social Services	09	0.04
	Economic Services	141	0.67
C.	Grants-in-aid & Contributions	7,363	34.89
	Total –Revenue Receipts	21,104	100.00

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

2.2.2 Trend of Revenue Receipts

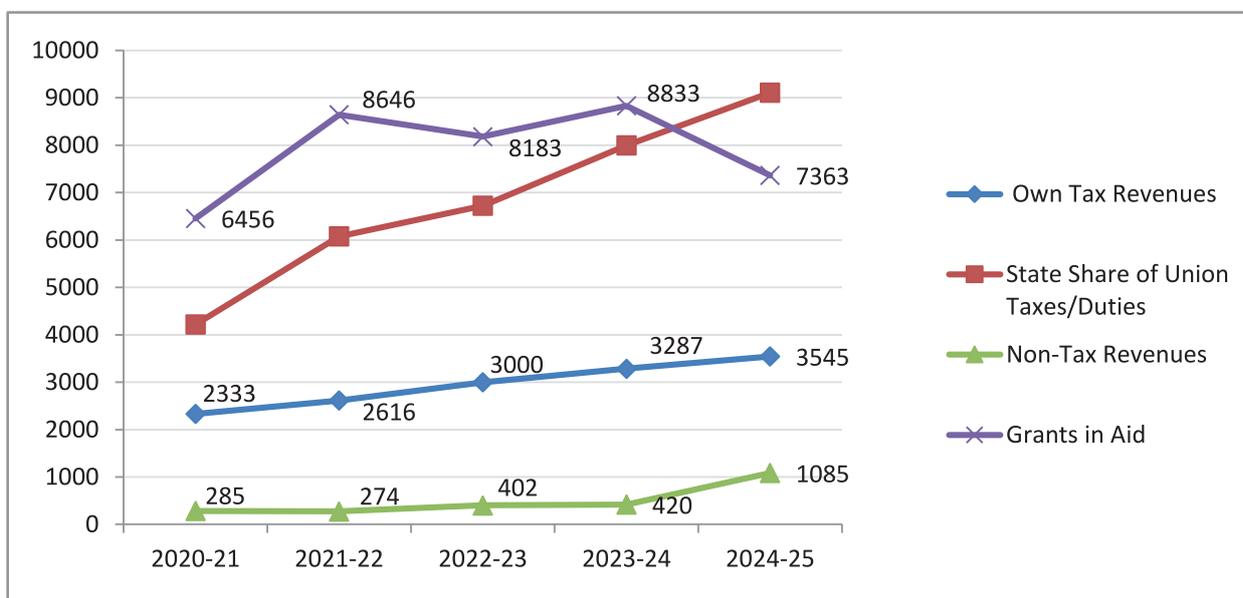
	(₹ in crore)				
	2020-21	2021-22	2022-23	2023-24	2024-25
Tax Revenues (Raised by the State)	2,333 (4)	2,616 (4)	3,000 (3)	3,287 (4)	3,545 (4)
State Share of Union Taxes/Duties	4,218 (7)	6,078 (9)	6,724 (11)	7,997 (10)	9,111 (10)
Non-Tax Revenues	285 (0)*	274 (0)*	402 (1)*	421 (0.5)*	1,085 (1)*
Grants-in-aid	6,456 (11)	8,646 (13)	8,183 (10)	8,833 (11)	7,363 (8)
Total Revenue Receipts	13,292 (22)	17,614 (27)	18,309 (25)	20,538 (25)	21,104 (24)
GSDP	59,753	64,778	72,636	82,625	89,682

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

* Percentage is negligible, hence shown as 0.

Though the GSDP increased by 7.87 per cent in 2024-25 as compared to previous year, growth in revenue receipts was increased by 2.76 per cent. The total tax revenue (including share of Union Taxes) increased by 12.16 percent, the non-tax revenue increased by 157.72 per cent and the grants-in-aid decreased by 16.64 per cent as compared to previous year.

Trend of Components of Revenue Receipts



2.3 Tax Revenue

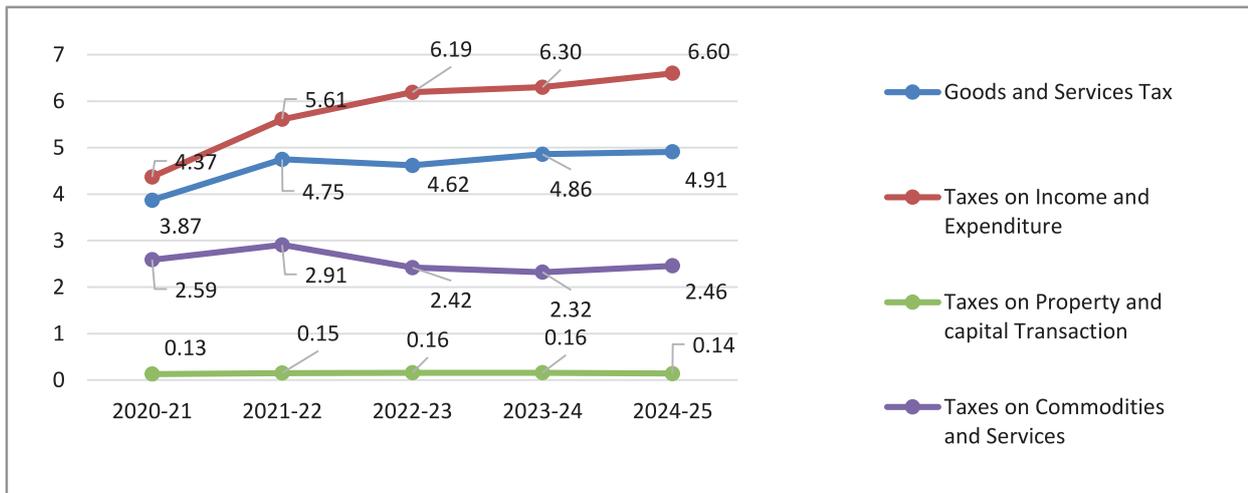
(₹ in crore)

Sector-wise Tax Revenue					
	2020-21	2021-22	2022-23	2023-24	2024-25
a. Goods and Services Tax	2,315 (3.87)	3,076 (4.75)	3,359 (4.62)	4,017 (4.86)	4,403 (4.91)
b. Taxes on Income and Expenditure	2,611 (4.37)	3,636 (5.61)	4,494 (6.19)	5,213 (6.30)	5,923 (6.60)
c. Taxes on Property and Capital Transactions	79 (0.13)	99 (0.15)	115 (0.16)	137 (0.16)	123 (0.14)
d. Taxes on Commodities and Services	1,546 (2.59)	1,883 (2.91)	1,756 (2.42)	1,917 (2.32)	2,207 (2.46)
Total Tax Revenues	6,551 (10.96)	8,694 (13.42)	9,724 (13.39)	11,284 (13.66)	12,656 (14.11)
GSDP	59,753	64,778	72,636	82,625	89,682

Note: Figures in parentheses represent percentage to GSDP.

The net increase in total tax revenue (₹crore) during 2024-25 was mainly attributable to more collection of Taxes on Income and Expenditure (₹710 crore) and more collection of Goods and Services Tax (₹386 crore).

Trend of Major Taxes in proportion to GSDP#



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

The Gross State Domestic Product (GSDP) of 2024-25 was ₹89,682 crore as communicated by the Directorate of Statistics and Economics, Government of Tripura.

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

Year	Tax Revenue (Including Central Share and States' own Revenue) (₹ in crore)	State share of Union Taxes/ Duties (₹ in crore)	State's Own tax Revenue	
			Tax Revenue (₹ in crore)	Percentage to GSDP
2020-21	6,551	4,218	2,333	3.9
2021-22	8,694	6,078	2,616	4.0
2022-23	9,724	6,724	3,000	4.0
2023-24	11,284	7,997	3,287	3.9
2024-25	12,656	9,111	3,545	3.9

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

(₹ in crore)

Description	2020-21	2021-22	2022-23	2023-24	2024-25
State's own Tax collection	2,333	2,616	3,000	3,287	3,545
Devolution of Union Taxes	4,218	6,078	6,724	7,997	9,111
Total Tax Revenue	6,551	8,694	9,724	11,284	12,656
Percentage of State's own tax to total tax revenue	36	30	31	29	28

The proportion of State's own tax collection in overall tax revenue is 28 per cent during the year 2024-25.

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

The The proportion of State's own tax collection has experienced an increasing trend from ₹2,333 crore to ₹3,545 crore during the year from 2020-21 to 2024-25. This is an indicative towards the economic growth of the State.

(₹ in crore)

Description	2020-21	2021-22	2022-23	2023-24	2024-25
1. State Goods and Services Tax	1,056	1,283	1,459	1,590	1,742
2. Land Revenue	10	9	13	22	13
3. Stamp and Registration fees	70	90	103	115	110
4. State Excise	288	320	368	417	484
5. Taxes on Sales, Trade etc.	403	463	464	541	613
6. Taxes on Vehicles	97	103	118	143	157
7. Taxes and Duties on electricity	112	34	36	44	52
8. Other Taxes	297	314	439	415	374
Total State's own Taxes	2,333	2,616	3,000	3,287	3,545

2.4 Cost of Tax Collection

(₹ in crore)

Taxes	2020-21	2021-22	2022-23	2023-24	2024-25
1. Stamp and Registration Fee					
Revenue collection	70	90	103	115	110
Expenditure on collection	1.86	1.88	2.84	1.95	2.43
Cost of tax collection	2.57%	2.09%	2.75%	1.70%	2.21%
2. State Excise Duties					
Revenue collection	288	320	368	417	484
Expenditure on collection	9.09	8.39	6.03	8.55	8.88
Cost of tax collection	3.16%	2.62%	1.64%	2.05%	1.83%
3. Sales Tax/VAT					
Revenue collection	403	463	464	541	613
Expenditure on collection	16.21	18.85	16.84	25.62	36.27
Cost of tax collection	4.02%	4.07%	3.63%	4.74%	5.92%
4. Taxes on Vehicles, Goods and Passengers					
Revenue collection	97	103	118	143	157
Expenditure on collection	5.05	5.85	6.02	6.53	7.27
Cost of tax collection	5.21%	5.68%	5.10%	4.57%	4.63%

The percentage of expenditure on collection of Sales Tax/VAT was the highest as compared to the cost of collection of other taxes during the year 2024-25.

2.5 Trend in State's Share of Union Taxes

(₹ in crore)

Description	2020-21	2021-22	2022-23	2023-24	2024-25
Central Goods and Services Tax (CGST)	1,259	1,793	1,900	2,427	2,661
Integrated Goods and Services Tax (IGST)	...	...	...	...	...
Corporation Tax	1,269	1,755	2,255	2,400	2,585
Taxes on Income other than Corporation Tax	1,301	1,839	2,200	2,772	3,297
Other Taxes on Income and Expenditure	...	...	...	...	...
Taxes on Wealth	...	...	...	...	...
Customs	227	416	264	280	464
Union Excise Duties	142	208	83	106	89
Service Tax	17	61	11	1	*
Other Taxes and Duties on Commodities and Services	3	6	11	10	15
State's share of Union Taxes/Duties	4,218	6,078	6,724	7,997	9,111
Total Tax Revenue	6,551	8,694	9,724	11,284	12,656
Percentage of Union Taxes to Total Tax Revenue	64	70	69	71	72

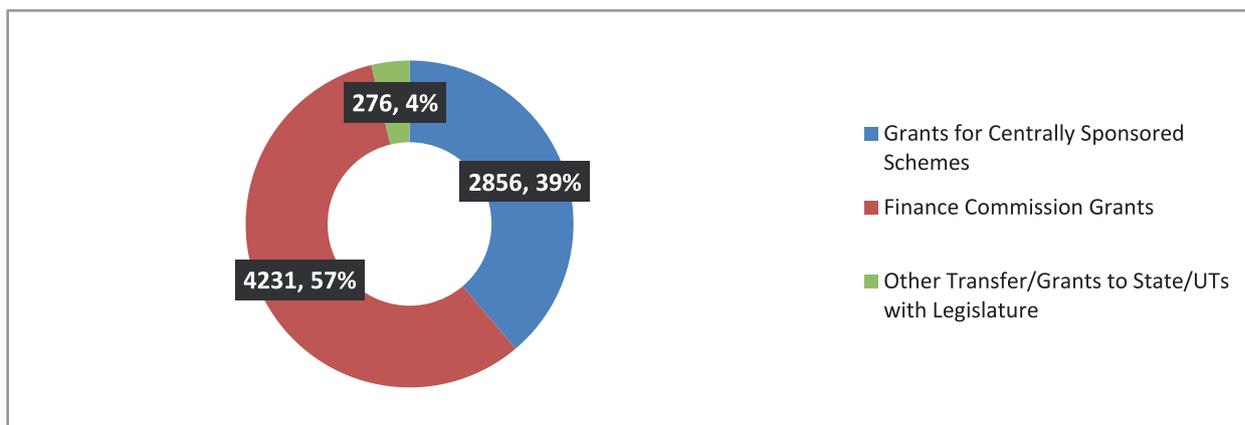
* Amount of service tax is ₹0.28 crore only.

Government of Tripura received State's Share of Union taxes amounting to ₹ 9,111 crore which was 72 per cent of total Tax Revenue of ₹12,656 crore during the year 2024-25.

2.6 Grants-in-aid

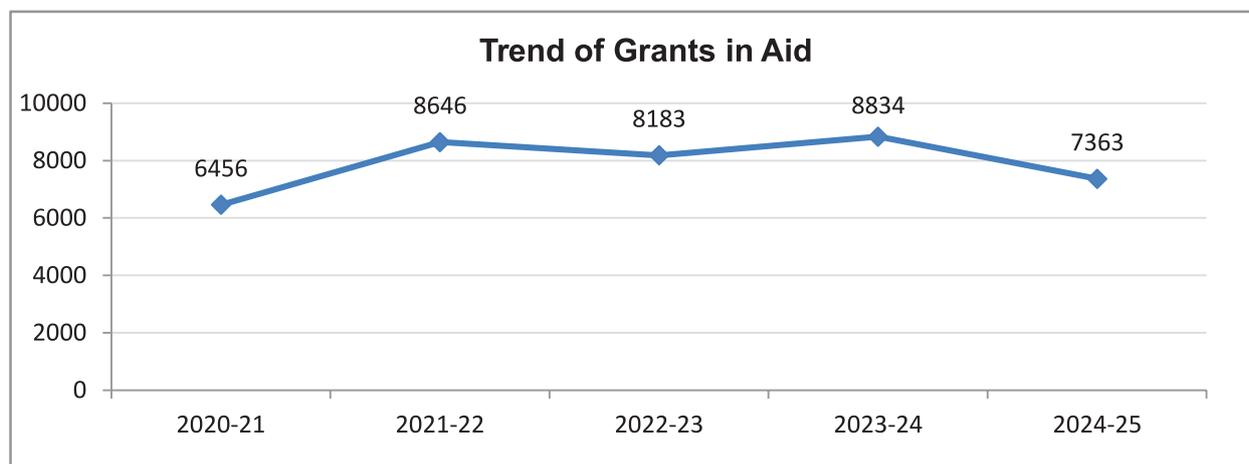
Grants-in-aid represent assistance from the Government of India, and comprise, grant for State Schemes, Central Schemes and Centrally Sponsored Schemes approved by the Planning Commission and State Grants recommended by the Finance Commission. Total receipts during 2024-25 under Grants -in-aid were ₹7,363 as shown below:

Grants-in-aid



Trend of Grants-in-aid

(₹ in crore)



The amount of Grants-in-aid received from the Union Government during the period from 2020-21 to 2024-25 showed an uneven trend of increase and decrease over the years from ₹6,456 crore to ₹7,363 crore.

2.7 Public Debt

Trend of Total Net Debt over the past five years

(₹ in crore)

Description	2020-21	2021-22	2022-23	2023-24	2024-25
Net Internal Debt	1,612	(-)103	(-)439	(-)168	190
Net Central Loans	495	493	325	665	1,611
Total	2,107	390	(-)114	497	1,801
Total Outstanding debt	13,319	13,709	13,595	14,092	15,725

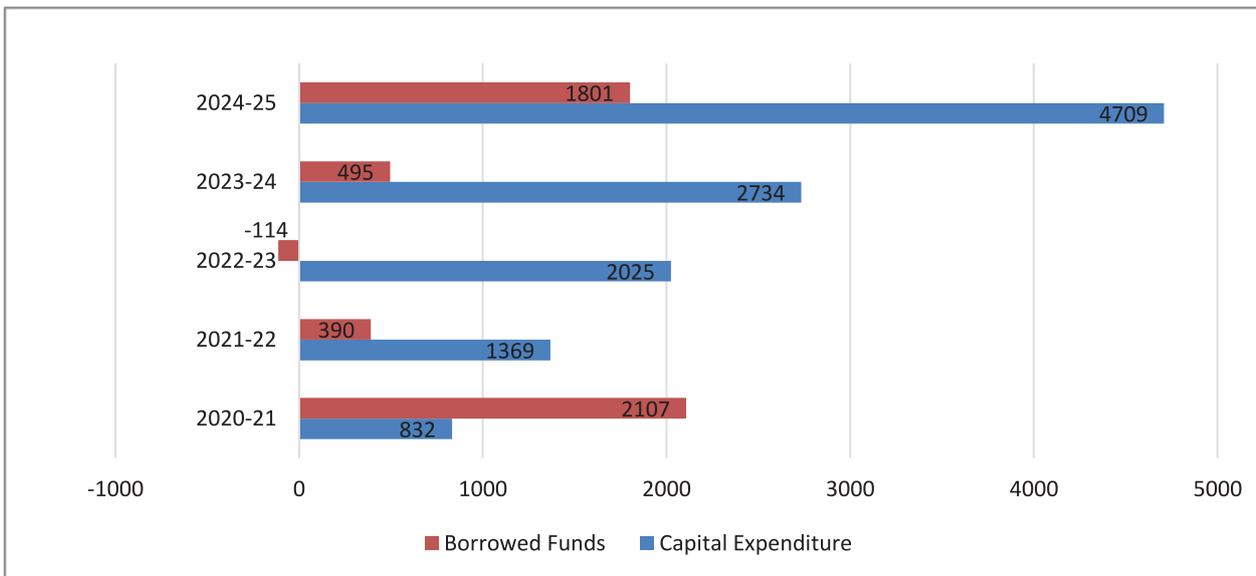
During the year 2024-25, the State Government raised a loan amounting to ₹700 crore from the financial institutions. A loan amounting to ₹1,629 crore was taken from the Government of India. Out of total Debt of ₹16,253 crore, an amount of ₹528 crore (₹510 + ₹18 crore) was repaid during the year leaving the closing balance of ₹ 15,725 crore as on 31 March 2025.

Net Borrowed funds vis-a-vis Capital Expenditure

(₹ in crore)

Description	2020-21	2021-22	2022-23	2023-24	2024-25
Borrowed Funds	2,107	390	(-)114	497	1,801
Capital Expenditure	832	1,369	2,025	2,734	4,709

(₹ in crore)



Chapter III

Expenditure

3.1 Introduction

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

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

GENERAL SERVICES

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

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

SOCIAL SERVICES

ECONOMIC SERVICES

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

3.2 Revenue Expenditure

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

(₹ in crore)

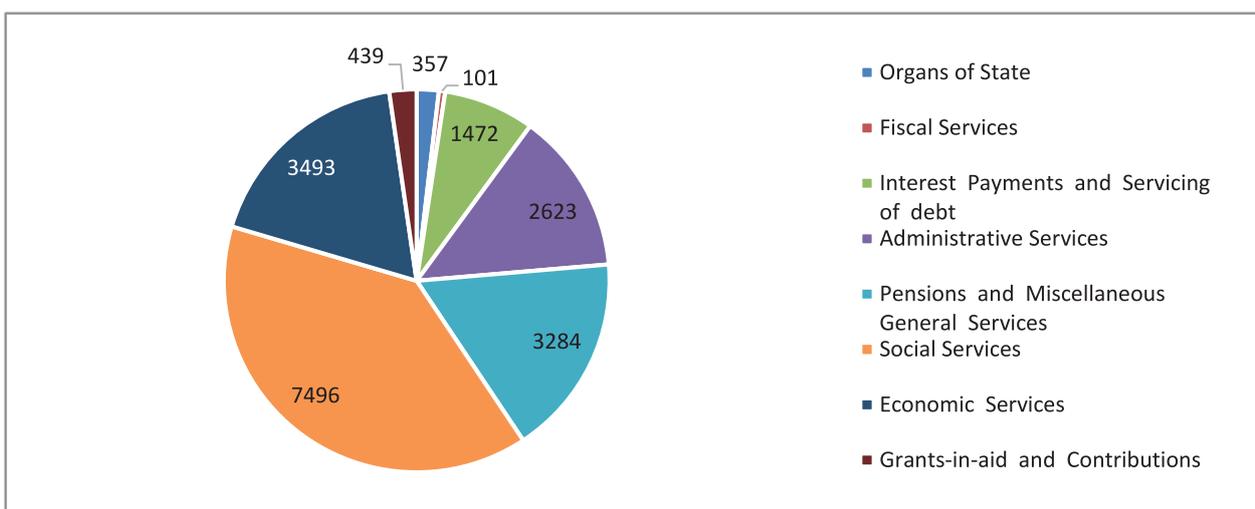
Year	2020-21	2021-22	2022-23	2023-24	2024-25
Budget Estimates	14,061	17,252	21,607	22,296	21,171
Actual Expenditure	13,377	14,367	17,739	18,342	19,519
Gap	684	2,885	3,868	3,954	1,652
Percentage of variation of Actual against BE	5	17	18	18	8

(Source: Appropriation Accounts of respective year)

3.2.1 Sectoral distribution of Revenue Expenditure (2024-25)

	Component	Amount (₹ in crore)	Percentage of Total Expenditure
A.	Organs of State	357	2
B.	Fiscal Services	101	0.48
C.	Interest Payments and Servicing of debt	1,472	7
D.	Administrative Services	2,623	12
E.	Pensions and Miscellaneous General Services	3,284	16
F.	Social Services	7,496	35
G.	Economic Services	3,493	17
H.	Grants-in-aid and Contributions	693	3

(₹ in crore)

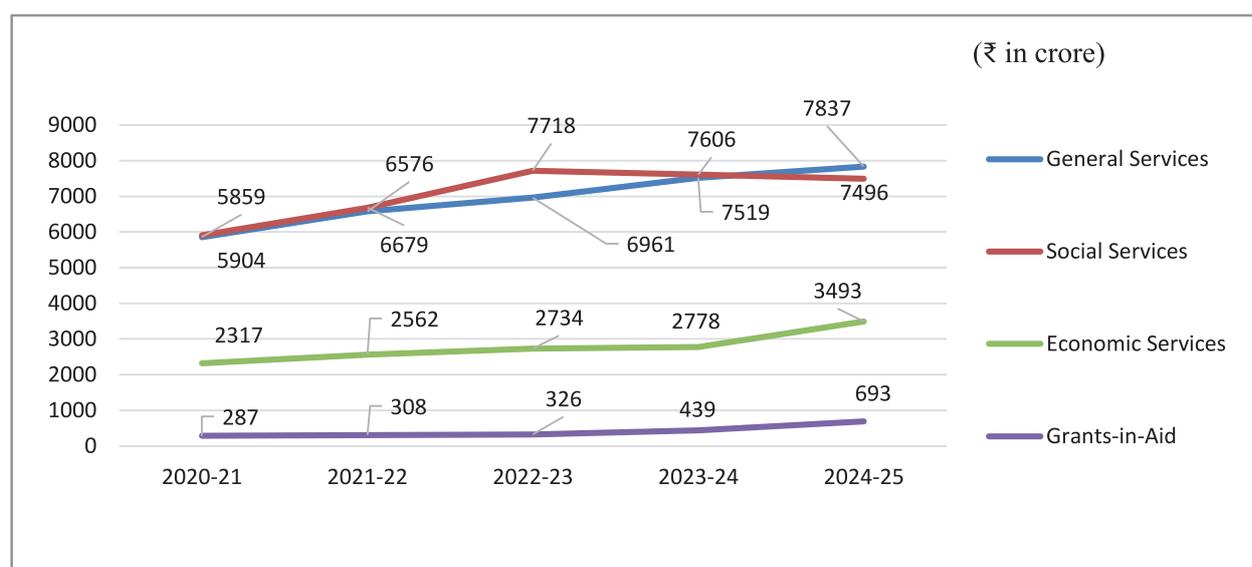


Maximum amount of ₹7,496 crore and least amount of ₹101 crore were incurred on the Social Services and Fiscal Services respectively by the State Government during the year 2024-25.

3.2.2 Major components of Revenue Expenditure from 2020-21 to 2024-25

Components	2020-21	2021-22	2022-23	2023-24	2024-25
General Services	5,859	6,576	6,961	7,519	7,837
Social Services	5,904	6,679	7,718	7,606	7,496
Economic Services	2,317	2,562	2,734	2,778	3,493
Grants-in-aid and contribution	287	308	326	439	693

Trend of Major Components of Revenue Expenditure



During the last five years from 2020-21 to 2024-25, it was experienced that Revenue Expenditure have an increasing trend in almost all the sectors (except Social Sector) which indicates towards the growth of economy of the state.

3.3 Committed Expenditure

In terms of the FRBM Act, there was a Revenue Surplus of ₹1,585 crore during the year. Around 58 per cent of the revenue expenditure of ₹19,519 crore and 47 per cent of the total expenditure of ₹24,228 crore during 2024-25 was incurred on committed expenses viz. on Salaries and Wages (₹6,432 crore), Pensions (₹3,281 crore), Interest payment (₹1,370 crore), and Subsidies (₹182 crore).

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

(₹ in crore)

Component	2020-21	2021-22	2022-23	2023-24	2024-25
Total revenue expenditure	14,367	16,125	17,739	18,342	19,519
Committed revenue expenditure [#]	9,040	9,519	9,986	10,870	11,265
Percentage of committed revenue expenditure to total revenue expenditure	63	59	56	59	58
Uncommitted revenue expenditure	5,327	6,606	7,753	7,472	8,254

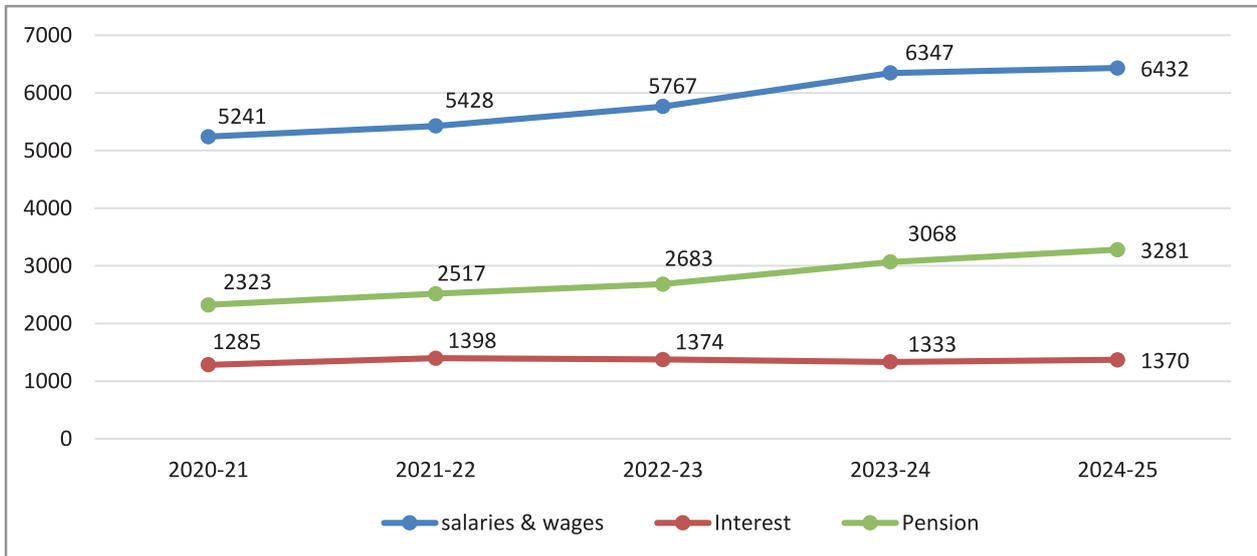
Committed revenue expenditure includes expenditure on Salaries & Wages, Interest Payments, Pensions and Subsidies.

It may be seen that the uncommitted revenue expenditure available for implementation of various schemes has increased by 55 per cent from ₹5,327 crore to ₹8,254 crore during the year 2020-21 to 2024-25. The total revenue expenditure increased by 36 per cent from ₹14,367 crore in 2020-21 to ₹19,519 crore in 2024-25 and committed revenue expenditure increased by 25 per cent from ₹9,040 in 2020-21 to ₹11,265 crore in 2024-25.

Expenditure on salaries, pension, interest payments and subsidies all increased in 2024-25 over the previous year.

Trend of Committed Expenditure

(₹ in crore)



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

(₹ in crore)

Component	2020-21	2021-22	2022-23	2023-24	2024-25
Committed Expenditure	9,040	9,343	9,986	10,870	11,265
Revenue Expenditure	14,368	16,125	17,739	18,342	19,519
Revenue Receipts	13,292	17,614	18,309	20,538	21,104
Percentage of committed expenditure to Revenue Receipts	68	53	55	53	53
Percentage of committed Expenditure to Revenue Expenditure	63	58	56	59	58

The growth of committed expenditure increased by 25 per cent from 2020-21 to 2024-25 while revenue expenditure registered the growth of 36 per cent during the same period, induced the Government with higher flexibility in development spending.

3.4 Capital Expenditure

Capital expenditure is essential if the growth process is to be sustained. Capital Expenditure during 2024-25 amounting for ₹4,709 crore were less than Budget Estimates by ₹1,356 crore. The capital expenditure showed a steady trend of increase during the period from 2020-21 to 2024-25 from ₹832 crore to ₹ 4,709 crore. This can be seen from the table below:

(₹ in crore)

Sl. No.	Components	2020-21	2021-22	2022-23	2023-24	2024-25
1	Budget (B.E.)	2,639	2,651	5,286	5,359	6,065
2	Actual Expenditure #	832	1,369	2,025	2,734	4,709
3	Percentage of Actual Exp. to B.E.	32	48	38	51	78
4	Yearly growth in Capital Expenditure	(-)6%	65%	48%	35%	72%
5	GSDP	59,753	64,778	72,636	82,625	89,628
6	Yearly growth in GSDP	8%	8%	11%	14%	8%

Does not include expenditure on Loans and Advances.

3.4.1 Sectoral distribution of Capital Expenditure

During 2024-25, the Government spent ₹1748.05 crore on Major Work. The Government also invested ₹109.68 crore in various Corporation/Companies/Societies etc.

3.4.2 Sectoral distribution of Capital Expenditure

(₹ in crore)

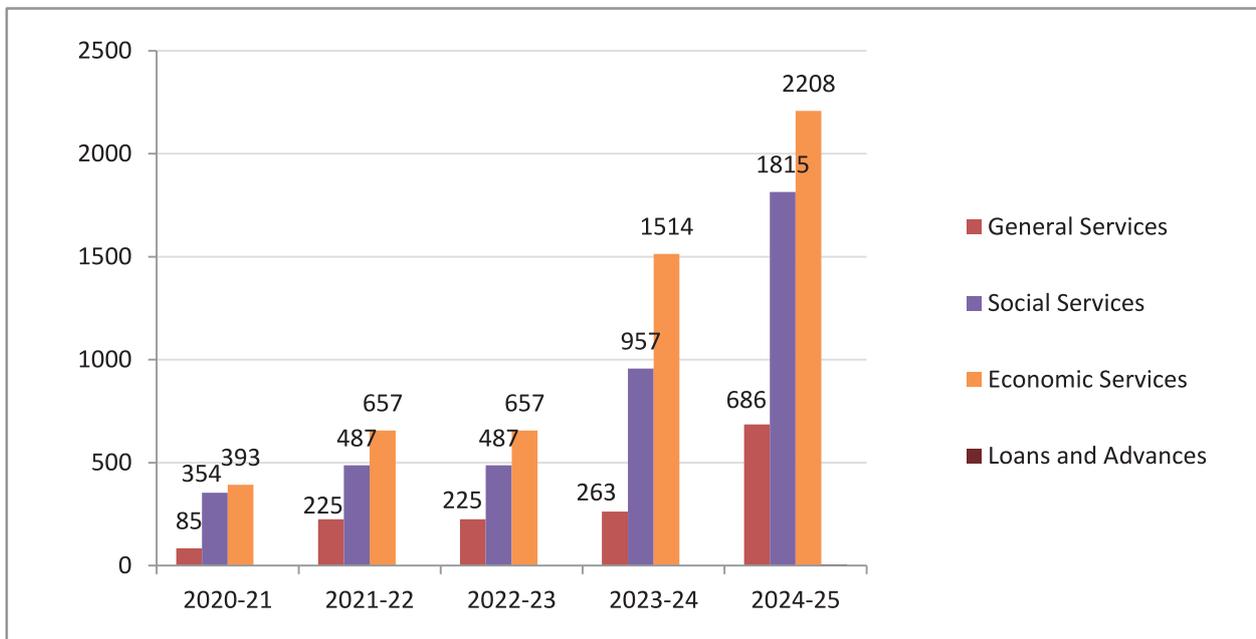
Sector	2020-21	2021-22	2022-23	2023-24	2024-25
General Services	85 (10)	225 (16)	503 (25)	263 (10)	686 (15)
Social Services	354 (43)	487 (36)	684 (34)	957 (35)	1,815 (39)
Economic Services	393 (47)	657 (48)	838 (41)	1,514 (55)	2,208 (47)
Loans and Advances	0 (0)*	0 (0)*	0 (0)*	0 (0)*	5 (0)*
Total	832	1,369	2,025	2,734	4,714

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

* The figure is negligible thus shown as 0.

Trend of Sectoral Distribution of Capital Expenditure

(₹ in crore)



Capital Expenditure on Economic Services has been maximum (₹2,208 crore) during the year from 2020-21 to 2024-25 which indicates the economic growth of the State.

3.4.3 Sectoral distribution of Capital and Revenue Expenditure

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

(₹ in crore)

Sl.No.	Sector		2020-21	2021-22	2022-23	2023-24	2024-25
(A)	General Services	Capital	85	225	503	263	686
		Revenue	5,869	6,576	6,961	7,519	7,836
(B)	Social Services	Capital	354	487	684	957	1,815
		Revenue	5,905	6,679	7,718	7,606	7,496
(C)	Economic Service	Capital	393	657	838	1514	2,208
		Revenue	2,317	2,562	2,734	2,778	3,493
(D)	Grants-in-aid and Contribution	Capital	...	...	...	...	...
		Revenue	2,852	3,896	326	439	693

Capital Expenditure on Social Service has increased from ₹354 to ₹1,815 crore during the year from 2020-21 to 2024-25, at the same time Revenue Expenditure on Social Services has also experienced an increasing trend from ₹5,905 crore to ₹7,496 crore

Chapter IV

Appropriation Accounts

4.1 Summary of Appropriation Accounts for 2024-25

(₹ in crore)

Sl. No.	Nature of Expenditure	Original Grant	Supplementary grant	Surrender (by way of Re-appropriation)	Total Budget	Actual expenditure (Net)	Savings(-) Excess(+)
1.	Revenue						
	Voted	19,608	2,016	Nil	21,624	17,996	(-)3,440
	Charged	1,635	24	Nil	1,659	1,522	(-)137
2.	Capital						
	Voted	6,066	2,209	Nil	8,275	4,714	(-)3,544
	Charged	Nil	Nil	Nil	Nil	Nil	Nil
3.	Public Debt						
	Charged	567	1	Nil	568	528	(-)40
4.	Loans and Advances						
	Voted	2	8	Nil	10	5	(-)5
	Total						
	Voted	25,676	4,233	Nil	29,909	22,715	(-)7,194
	Charged	2,202	25	Nil	2,227	2,050	(-)177

4.2 Trend of Savings / Excess

(₹ in crore)

Year	Savings (-) Excess (+)				
	Revenue	Capital	Public Debt	Loan & Advances	Total
2020-21	(-) 4,167	(-) 1,322	(-) 3	(-) 1	(-) 5,093
2021-22	(-) 6,245	(-) 1,631	(-) 31	...	(-) 7,907
2022-23	(-) 5,797	(-) 3,174	(-) 32	...	(-) 9,003
2023-24	(-) 4,395	(-) 2,357	(-) 20	(-) 2	(-) 6,774
2024-25	(-) 3,577	(-) 3,544	(-) 40	(-) 5	(-) 7,371

4.3 Significant savings

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

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

(Per cent of saving to total allocation)

Grant No.	Nomenclature	2020-21	2021-22	2022-23	2023-24	2024-25
5	Law	27	38	32	13	14
6	Revenue Department	36	35	26	24	20
13	Public Works (R&B) Department	27	35	25	27	32
15	Public Works (WR)	10	47	68	41	32
19	Tribal Welfare Department	21	16	25	26	13
20	Welfare of Scheduled Castes Department	41	50	62	76	71
27	Agriculture and Farmers Welfare	33	42	34	35	28
34	Planning and Co-ordination Department	80	44	32	31	13

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

During 2024-25 Supplementary grants totaling ₹4,249 crore (17 per cent of total expenditure) proved to be unnecessary in some cases. A few instances where the actual expenditure did not come even upto the original provision are given below:

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Actual Expenditure
13	Public Works (R&B) Department	Capital Voted	1,409	650	1,172
29	Animal Resource Development Department	Revenue Voted	154	13	143
35	Urban Development Department	Revenue Voted	470	23	383
39	Higher Education	Revenue Voted	50	1	43
40	Secondary Education	Capital Voted	501	97	303
41	Social Welfare and Social Education	Revenue Voted	1,554	153	1,312
62	Elementary Education	Revenue Voted	1,092	24	912

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

(₹ in crore)

Grant No.	Nomenclature	Section	Original	Supplementary	Re-Appropriation	Actual Expenditure
13	5054- Capital Outlay on Road and Bridges 05- Roads 337-Roads Works 25- Public Works	Capital Voted	...	...	57.20	2.08
27	2401-Corp Husbandry 103-Seeds 98-Administration	Revenue Voted	...	...	4.65	4.65
29	2403- Animal Husbandry 109- Extension and Training 50- State Share of CSS	Revenue Voted	...	...	0.10	0.04
31	2216- Housing 03 - Rural Housing 105 - Indira Awaas Yojana 50 - State Share of CSS	Revenue Voted	...	...	8.18	8.18
35	2217- Urban Development 03- Integrated Development of Small and Medium Towns 191- Assistance to Local Bodies, Corporations Urban Development Authorities, Town Improvement Boards, etc. 91- Central Assistance	Revenue Voted	...	...	3.64	1.43

Chapter V

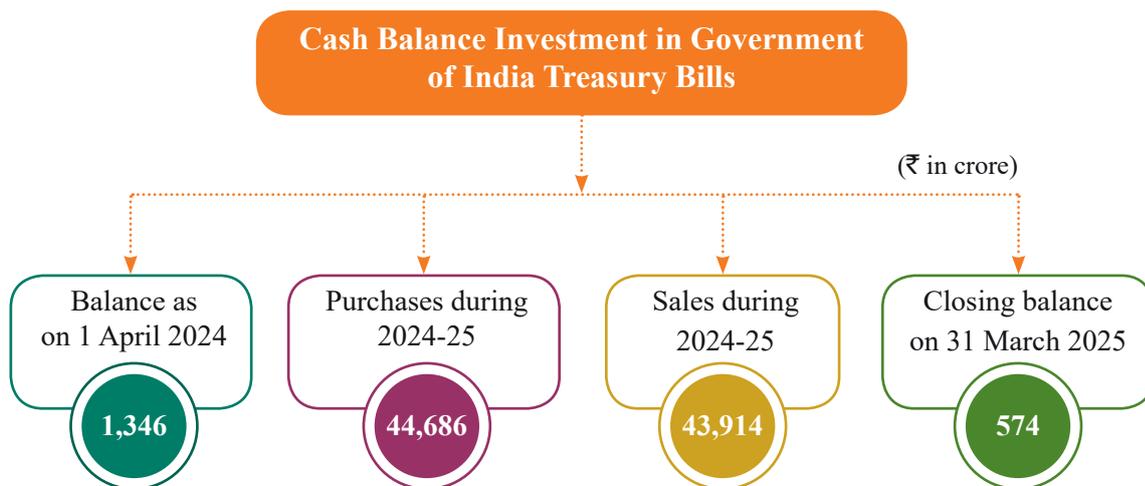
Assets and Liabilities

5.1 Assets

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

Total investment as share capital in non-financial Public Sector Undertakings (PSUs) stood at ₹2,041.15 crore at the end of the year of 2024-25. However, dividends received during the year were ₹6.33 crore i.e. 0.31 per cent on total investment (₹2,041.15 crore). At the end of the year 2024-25, investments increased by ₹109.68 crore.

Cash Balance with RBI which stood at ₹(-)3.50 crore on 1 April 2024 decreased by ₹2.69 crore and stood at ₹(-)0.81 crore at the end of March 2025. In addition, Government had maintained minimum balance of ₹0.29 crore throughout the year with the Reserve Bank of India. The position of investment during the year 2024-25 is depicted in the table given below:



5.2 Debt and Liabilities

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

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

Year	Public Debt (₹ in crore)	Per cent of GSDP	Public Account* (₹ in crore)	Per cent of GSDP	Total Liabilities (₹ in crore)	Per cent of GSDP#
2020-21	13,319	22	7,764	13	21,083	35
2021-22	13,710	21	8,023	12	21,732	34
2022-23	13,596	19	8,091	11	21,687	30
2023-24	14,092	17	8,415	10	22,507	27
2024-25	15,725	18	8,958	10	24,685	28

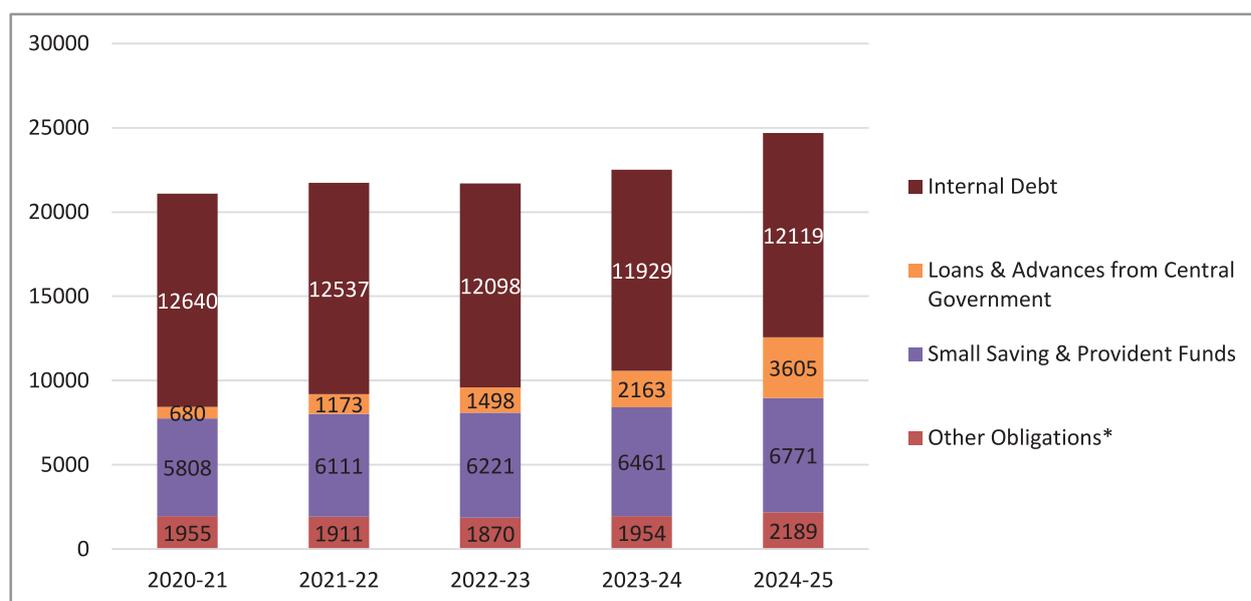
Note: Figures are progressive balances to the end of the year.

(*) Excludes suspense and remittance balances.

(#) GSDP figure of 2024-25 was ₹89,682 crore as communicated by the Directorate of Economics and Statistics, Government of Tripura..

Public Debt and other liabilities showed a net increase of ₹2,178 crore (9.68 per cent) in 2024-25 over the previous year.

Trend in Government Liabilities



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

5.3 Guarantees

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

(₹ in crore)

At the end of the year	Maximum Amount Guaranteed during the year (Principal only)	Amount of outstanding Guarantee at the end of the year	
		Principal	Interest
2020-21	983	771*	#
2021-22	1,301	634*	#
2022-23	1,276	570*	#
2023-24	1,134	602*	#
2024-25	1,119	753	0.95

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

* Inclusive of Principal and Interest

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

Chapter VI

Other Items

6.1 Adverse Balances under Internal Debt

Borrowings of State Governments are governed by Article 293 of the Constitution of India. In addition to directly raising loans, the State Government also guarantees loans raised by government companies and corporations from the market and financial institutions for implementation of various schemes and programmes which are projected outside the State Budget. These loans are treated as receipts of the concerned Administrative Departments and do not appear in the books of the Government. However, the loan repayments appear in Government account, resulting in irreconcilable adverse balances and understatement of liabilities in Government accounts. As on 31 March 2025, no adverse balances are appearing in favour of Tripura State.

6.2 Loans and Advances given by the State Government

Total Loans and Advances made by the State Government at the end of 2024-25 was ₹404.18 crore. Out of this, loans and advances to Government Servants disbursed was ₹5.14 crore during the year. Recovery of principal amount aggregating to ₹9.76 crore was in arrears at the end of 31 March 2025. The information relating to recovery of Principal and interest in arrear was not made available by the State Government. During 2024-25 only ₹9.76 crore was received towards repayment of loans and advances, out of which ₹0.49 crore relates to repayment of loans to government servants. Effective steps to recover the outstanding loans would help the Government to improve its fiscal position. The State Government has adopted the IGAS-3 to maintain the accounts of Loans and Advances.

6.3 Financial assistances to local bodies and others

Grants-in-aid given to local bodies, autonomous bodies etc. increased from ₹2,865 crore in 2020-21 to ₹7,288 crore in 2024-25. Grants to Zilla Parishads and Panchayat Raj Institutions, Municipal Corporations and Municipalities (₹1,588 crore) represent 21.79 *per cent* of total grants given during the year. The State Government has adopted the IGAS-3 to maintain the accounts of Loans and Advances.

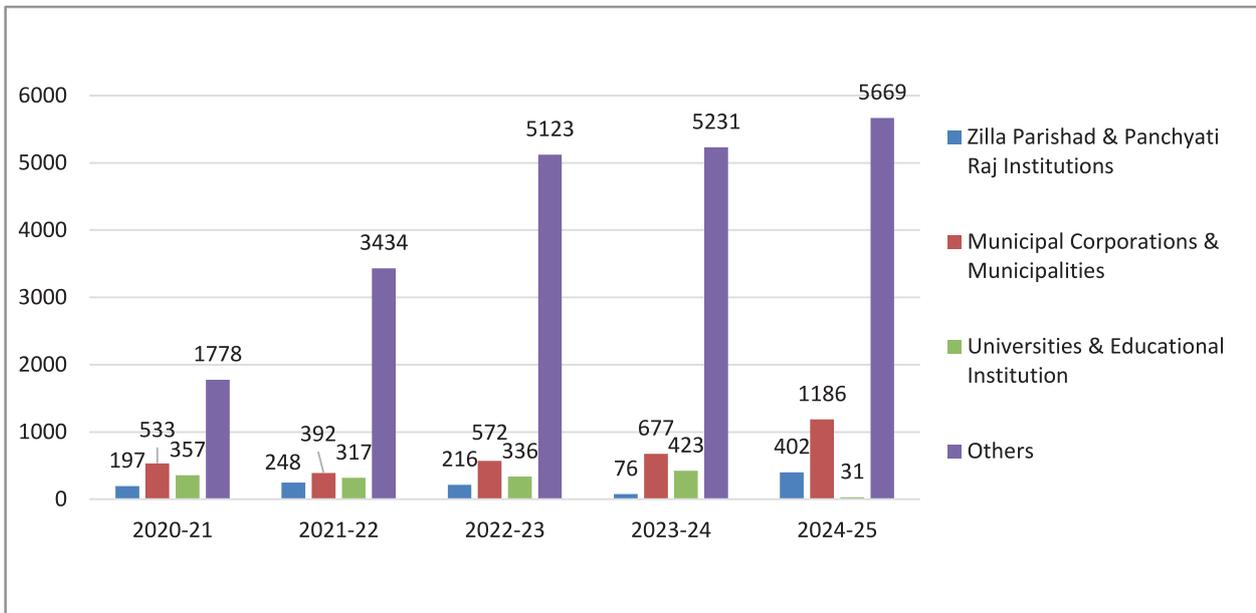
Details of Grants-in-aid Given for the past 5 years are as under:

(₹ in crore)

Sl. No.	Name of Institutions	2020-21	2021-22	2022-23	2023-24	2024-25
1	Zilla Parishads & Panchayati Raj Institutions	197	248	216	76	402
2	Municipal Corporations & Municipalities	533	392	572	677	1,186
3	Universities & Other Autonomous Bodies	357	317	336	423	31
4	Others	1,778	3,434	5123	5231	5,669
	Total	2,865	4,391	6247	6407	7,288

Grants-in-aid Given

(₹ in crore)



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

(₹ in crore)

Sl. No.	Name of Institutions	2020-21	2021-22	2022-23	2023-24	2024-25
1	Zilla Parishads	Nil	Nil	2	3	8
2	Municipalities	Nil	Nil	Nil	Nil	811
3	Statutory Corporations	Nil	Nil	Nil	Nil	Nil
4	Autonomous Bodies	Nil	Nil	Nil	Nil	30
5	Others (Grants-in-aid Schools)	14	495	1,320	1,479	1,939
	Total	14	495	1,322	1,482	2,788

6.4 Cash Balance and Investment of Cash Balance

(₹ in crore)

Component	As on 1 April 2023	As on 31 March 2024	Net increase(+)/ decrease (-)
Cash Balances	(-)3.50	(-)0.81	(+)2.69
Investment from cash balance (GoI Treasury Bills)	1,346.36	574.48	(-) 771.88
Investment from earmarked fund balances			
(a) Sinking Fund	1,153.80	1,336.61	(+)182.81
(b) Guarantee Redemption Fund	25.26	30.15	(+)4.89
Interest realized on cash balance investment during the year	13.48	29.21	(+)15.73

State Government had a negative closing cash balance as on 31 March 2025. Interest receipts on the investment of cash balance has increased by 116.69 per cent from ₹13.48 crore in 2023-24 to ₹29.21 crore in 2024-25.

6.5 Reconciliation of Accounts

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

6.6 Submission of Accounts by Accounts Rendering Units

The Finance Accounts 2024-25 present the transactions of the Government of Tripura for the period 1 April, 2024 to 31 March, 2025. The accounts of receipts and expenditure of the Government of Tripura have been compiled based on the initial accounts rendered by nine District Treasuries, 13 Sub Treasuries, one e-Treasury, one Cyber Treasury and Advices of the Reserve Bank of India. Rendition of monthly accounts by the Accounts Rendering Units of the State Government was not satisfactory, however, no accounts remained excluded at the end of the Financial Year.

6.7 Unadjusted Abstract Contingent Bills

Financial rules (Rule 290 of Central Treasury Rules) envisage that no moneys should be drawn from government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills. In terms of Rule 31(12)(ii) 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 two months from the date of completion of the purpose for which the advance was drawn.

Out of 1134 (329 unadjusted AC Bills involving ₹23.05 crore pending for clearance upto 31 March 2024 and 805 unadjusted AC Bills involving ₹43.87 crore drawn in March 2024), the State Government had cleared 435 AC Bills involving ₹39.04 crore during the year 2024-25.

During the year 2024-25, 59 AC bills amounting to ₹33.32 crore were drawn, of which 7 bills amounting to ₹1.27 crore were adjusted and 31 AC bills amounting to ₹31.31 crore drawn during February and March 2025 were not due during the year.

Details of unadjusted AC bills as on 31 March 2025 pending submission of DCC bills are given below:

Year	No. of Unadjusted AC Bills	Amount (₹ in crore)
Upto 2023-24	699	27.88
2024-25	21	0.74
Total	720	28.62

6.8 Status of Suspense and Remittances Balances

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads, was ₹487.74 crores (Net Debit) under Major Heads 8658, 8782, 8786 and 8793 as on 31 March 2025 (₹487.86 crore was as on 31 March 2024).

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.

6.9 Status of Outstanding Utilization Certificates

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

During the year 2024-25, out of 5,301 pending UCs of ₹1,448.56 crore, 431 UCs for ₹69.89 crore pertaining to the period upto 2024-25 were cleared. The position of outstanding UCs as on 31 March 2025 is given below:

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Up to 2023-24	2,539	905.32
2024-25	2,331	473.35
Total	2,867	960.87

6.10 National Pension System

During the year 2024-25, total contribution to the NPS was ₹102.72 crore (Employees' contribution ₹43.04 crore and Government contribution ₹59.68 crore i.e. ₹59.13 crore through MH 2071 and ₹0.55 crore through challans directly transferred under MH 8342-117 contribution pertaining to the employees on deputation to PSUs/Autonomous Bodies/Municipal Corporation, etc.). The State Government transferred ₹102.57 crore (Employees Contribution ₹42.77 crore and Government Contribution ₹59.80 crore) to NSDL. As on 31 March 2025, there was a balance amount of ₹1.17 crore that was yet to be transferred to NSDL, which includes ₹1.02 crore pertaining to the year 2023-24. The cash balance of the Government was overstated by this amount.

6.11 Funds transferred to DDO Bank Account

During the year 2024-25, four new Bank Accounts were opened by the DDOs of the Government of Tripura.

As per Rule 290 of the Central Treasury Rules adopted by the Government of Tripura, no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demand or to prevent the lapse of budget. However, Treasuries/Sub-Treasuries of the Government of Tripura transferred funds of ₹703.21 crore to Bank Accounts of 634 Drawing and Disbursing Officers (DDOs).

As per information received from the State Government in respect of 757 DDOs (out of 1,504), as on 31 March 2025, an amount of ₹485.37 crore was still lying unspent in the Bank Accounts of 589 DDOs. The remaining 168 DDOs had 'Nil' balances as on 31 March-2025. It does not include any amount relating to SNA and DBT as confirmed by the State Government.

6.12 Investments

The State Government invests in the equity and shares of Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Institutions. During 2024-25 the Government

has invested ₹109.68 crore in 47 entities. Dividend amounting to ₹6.17 crore from North East Transmission Company Ltd. and ₹0.16 crore from Tripura Industrial Development Corporation Ltd. was received by the State Government during the year 2024-25.

6.13 Status of Reserve Funds

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There were 6(six) Reserve Funds earmarked for specific purposes out of which one fund was inactive. Details of active Reserve Funds are given below:

6.13.1 Consolidated Sinking Fund

The Government of Tripura set up the Consolidated Sinking Fund for amortization of loans in 1999-2000. According to the guidelines of the Fund, States may contribute a minimum of 0.5 per cent of their outstanding liabilities (internal debt + public account) as at the end of the previous year to the Consolidated Sinking Fund. In the year 2024-25 Government contributed ₹101.71 crore to the fund. In addition, an amount of ₹81.10 crore accrued as interest on Sinking Fund Investment account during 2024-25 was also credited to the Fund. The total accumulation of the Fund was ₹1,336.61 crore as on 31 March 2025 (₹1,153.80 crore as on 31 March 2024) and the entire amount was invested.

6.13.2 Guarantee Redemption Fund

The State Government constituted the Guarantee Redemption Fund to be administered by RBI. The latest amendment to the Fund notification issued by the State Government on 21 February 2024, effective from the year 2024-25, stipulates that the State Government shall initially contribute a minimum of one 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 three per cent in next five years. The Fund shall be gradually increased to a desirable level of five per cent. During the year 2024-25, Government contributed ₹3.01 crore to the Fund as required for the year. An amount of ₹1.88 crore accrued as interest on the Guarantee Redemption Fund during 2024-25 which was also credited to the Fund. The total accumulation of the Fund was ₹30.15 crore as on 31 March 2025 (₹25.26 crore as on 31 March 2024) which was entirely invested.

6.13.3 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 2024-25, the State Government received ₹71.60 crore as Central Government's share. The State Government's share during the year was ₹7.96 crore. The State Government transferred ₹79.56 crore (Central share ₹71.60 crore, State share ₹7.96 crore) to the Fund under Major Head 8121-122 SDRF. During the year, the State Government received ₹1.68 crore as interest from the investment of fund in 182 days Treasury Bills. Moreover, un-utilized amount of ₹0.17 crore was also deposited by challans in the fund by the DDOs during the year 2024-25. The

State Government incurred expenditure of ₹183.19 crore from the fund during the year 2024-25 and the un-invested balance lying in the Fund at the end of 31 March 2025 was ₹266.47 crore. During the year 2024-25, the State Government also received ₹186.41 crore as grant towards Contribution to National Disaster Response Fund (NDRF) from the Central Government.

6.13.4 State Compensatory Afforestation Fund (SCAF)

In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund (SCAF) under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation. During the year 2024-25, the State Government deposited ₹33.15 crore (₹14.89 crore for the year 2024-25 and ₹18.26 for the previous years) in the fund being the amount of interest on un-invested balances. The State Government also transferred ₹9.60 crore from MH 8336-00-103-State Compensatory Afforestation Deposit to Major Head 8121-129-State Compensatory Afforestation Fund during the year 2024-25.

The Government also received ₹92.34 crore from National Compensatory Afforestation Deposit during the year. There was an opening balance of ₹444.54 crore in the Fund as on 01 April 2024. After incurring an expenditure of ₹40.65 crore from the Fund, the total balance in the State Compensatory Afforestation Fund as on 31 March 2025 was ₹538.97 crore.

6.13.5 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 Central and the State Governments are required to contribute to the fund in the proportion of 90:10. The State Government did not receive any Central Grants during the year 2024-25 for SDMF. There was an opening balance of ₹46.09 crore in the Fund as on 01 April 2024. The State Government incurred expenditure of ₹5.39 crore from the fund during the year 2024-25 and the un-invested balance lying in the fund at the end of 31 March 2025 was ₹40.70 crore

6.14 Personal Ledger (PL) Accounts

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

During the year 2024-25, of the total receipts of ₹117.04 crore in PL Accounts, an amount of ₹16.79 crore was transferred to the PL Accounts from Consolidated Fund of the State. The remaining amount of ₹100.25 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 ₹14.16 crore was transferred in March 2025, of which no amount was transferred on the last day of March 2025. There were 205 PL accounts having a balance of ₹315.36 crore as on 31 March 2025.

157 Administrators (out of 186 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 by the treasuries to the Accountant General (Accounts and Entitlement) Office. Details of the balance 19 Administrators of Personal Ledger Accounts were not provided by the State Government.

Details of the PL accounts as on 31 March 2025 are given below:

(₹ in crore)

Opening Balance as on 01 April 2024		Addition during the year 2024-25		Withdrawal during the year 2024-25		Closing Balance as on 31 st March 2025	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
205	320.98	...	117.04	...	122.66	205	315.36

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