



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

Finance Accounts (Volume-I) 2024-25



Government of Tripura

Finance Accounts

(Volume-I)

2024-25

Government of Tripura

iii
GOVERNMENT OF TRIPURA
FINANCE ACCOUNTS
2024-25

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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 2025 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 2024-25.

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 2025.

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 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 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 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. During 2024-25, 36 State Government Departments did not submit 2,331 numbers of Utilisation Certificates involving ₹473.35 crore. Furthermore, 2,539 Utilisation Certificates worth to ₹905.32 crore due for submission upto 2023-24 remained outstanding as on 31 March 2025. Thus, a total of 4,870 Utilisation Certificates worth ₹1,378.67 crore were due for submission from 43 State Government Departments as of March 2025.

[Para 3(viii) of Notes to Finance Accounts 2024-25]

2. During the year 2024-25, Treasuries/Sub-Treasuries of the Government of Tripura transferred funds of ₹703.21 crore to Bank Accounts maintained by 634 Drawing and Disbursing Officers (DDOs). It was seen in respect of 757 DDOs (out of total 1,504), as on 31 March 2025 an amount of ₹485.37 crore was lying unspent in the Bank Accounts of 589 DDOs. Remaining 168 DDOs had 'Nil' balances as on 31 March 2025.

[Para 3(xx) of Notes to Finance Accounts 2024-25]

3. During the year 2024-25, Government of Tripura incorrectly budgeted and booked expenditure of ₹2,792.30 crore (₹2,788.06 crore as Grants for creation of Capital Assets and ₹4.24 crore as Transfer of Grants to TTAADC, PRIs and ULBs) under Capital Section instead of Revenue Section as has been determined from the purpose of expenditure. Moreover, on scrutiny of vouchers it was noticed that expenditure of ₹16.13 crore, the purpose of which was Revenue in nature, had been incorrectly incurred from the Capital Section. As a result, the Revenue expenditure is understated by ₹2,808.43 crore.

[Para 3(ii) of Notes to Finance Accounts 2024-25]

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



(K. SANJAY MURTHY)

Date: 24 December 2025

Place: New Delhi

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 2024-25 is ₹10.00 crore.

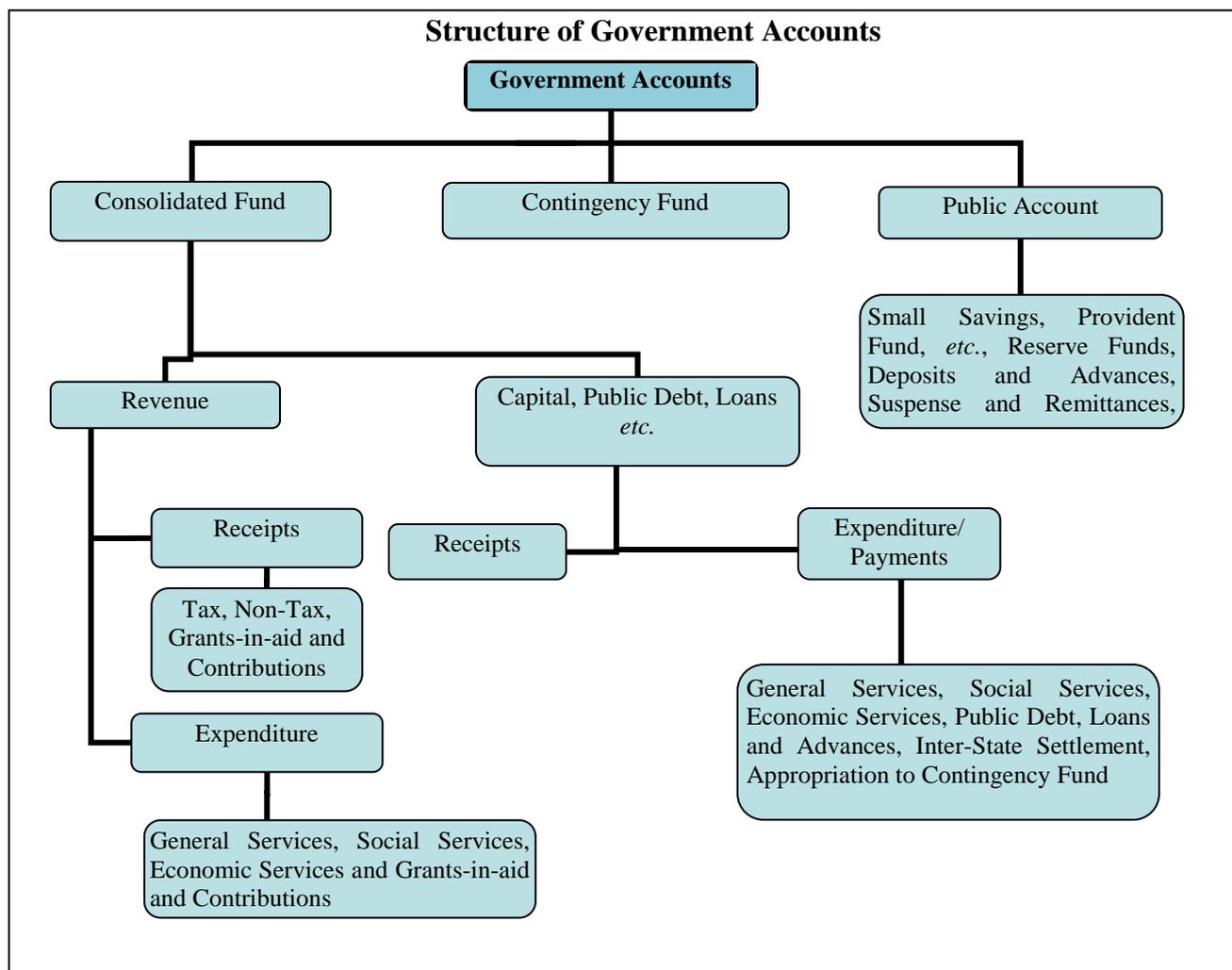
Part III: The Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing 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 2025)

0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4016 to 7810	Capital Expenditure (including Public Debt, Loans & Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

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



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Notes to Finance Accounts and Significant Accounting Policies

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

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

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

Part I of Volume II

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

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

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

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

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

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

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

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

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

Part II of Volume II

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

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

C. Ready Reckoner

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

Parameter	Volume I	Volume II	
	Summary Statements	Detailed Statements	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2,3	14	
Revenue Expenditure	2,4	15	I (Salary), 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)

Assets¹	Reference (Sl. No.)		As at 31 March 2025	As at 31 March 2024
	Notes to Finance Accounts	Statement / Appendix		
Cash			1,970.27	2,576.75
(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 Cash Imprest	...	Statement - 21	0.29	0.28
(iv) Cash Balance Investment Account	...	Statement - 21	574.48	1,346.36
(v) Deposits with Reserve Bank of India (If credit balance include here with minus sign)	Sl. No. 5 (viii)	Annexure to Statement - 2 , Statement - 21	0.32	(-)2.37
(vi) Investments from earmarked funds ²		Statement - 21, 22	1,366.76	1,204.06
Capital Expenditure			40,413.87	35,704.61
(i) Investments in shares of Companies, Corporations etc.	...	Statement - 8,19	2,041.15	1,931.47
(ii) Other Capital Expenditure	...	Statement - 16	38,372.72	33,773.14
Contingency Fund (un-recouped)	...	...	...	...
Loans and Advances	Sl. No. 3 (xiv)	Statement - 7,18	404.17	408.80
Advances with departmental officers	...	Statement - 21	2.33	2.33
Suspense and Miscellaneous Balances³	Sl. No. 5 (iv)	Statement - 21	75.19	68.88
Remittance Balances	...	Statement - 21	412.54	418.98
Cumulative excess of expenditure over receipts⁴	...	...	...	...
Total			43,278.37	39,180.35

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>		<i>As at 31</i>	<i>As at 31</i>
			<i>March 2025</i>	<i>March 2024</i>
	Notes to Finance Accounts	Statement / Appendix		
Borrowings (Public Debt)			15,724.66	14,092.08
(i) Internal Debt of the State Government	...	Statement - 6,17	12,119.33	11,929.36
Market Loans		Statement - 6,17	9,388.83	9,538.83
Loans from Financial Institution		Statement - 6,17	2,250.54	1,791.58
Special Securities issued to National Small Savings Fund of Central Government		Statement - 6,17	479.46	598.45
Other Loans		Statement - 6,17	0.50	0.50
(ii) Loans and Advances from Central Government		Statement - 6,17	3,605.33*	2,162.72
Non-Plan Loans	...	Statement - 6,17	0.68	1.07
Loans for State Plan Schemes	...	Statement - 6,17	17.48	29.08
Loans for Centrally Sponsored Plan Schemes	...	Statement - 6,17	9.37	10.37
Loans for Special Plan Schemes		Statement - 6,17	0.11	0.41
Pre 1984-85 Loans		Statement - 6,17	0.18	0.18
Other Loans for State/union Territories with Legislatures Schemes	...	Statement - 6,17	3,577.51	2,121.61
Contingency Fund (corpus)	...	Statement - 21	10.00	10.00
Liabilities on Public Account			10,327.04	9,617.61
(i) Small Savings, Provident Funds etc.	...	Statement - 6,17,21	6,771.19	6,460.78
(ii) Deposits	...	Statement - 6,17,21	1,148.01	1,110.37
(iii) Reserve Funds	...	Statement - 6,17,21	2,407.84	2,046.46
(iv) Remittance Balances	...	...	...	...
(v) Suspense and Miscellaneous Balances (Net)	...	...	...	...
Cumulative excess of receipts over expenditure	...	Statement - 12	17,216.67	15,460.66
Total			43,278.37	39,180.35

* Decreased by ₹168.09 crore due to net effect of : (i) increase by ₹2.91 crore due to book adjustment under MH 6004-02-101 and (ii) decrease of ₹171.00 lakh due to proforma correction under MH 6004-09-101.

STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts		Disbursements			
	2024-25	2023-24		2024-25	2023-24
Part - I Consolidated Fund					
Section - A: Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	21,103.62	20,538.02	Revenue Expenditure (Ref. Statement 4-A,4-B & 15)	19,518.61	18,342.05
Tax revenue (raised by the State) (Ref. Statement 3 & 14)	3,544.83	3,287.41	Salaries ¹ (Ref. Statement 4-B & Appendix-I)	6,376.61	6,289.65
Non-tax revenue (Ref. Statement 3 & 14)	1,084.42	420.52	Subsidies (Ref. Appendix-II)	181.58	121.93
Interest receipts (Ref. Statement 3 & 14)	759.43	27.15	Grants-in-aid ² (Ref. Statement 4-B,10 & Appendix-III)	4,186.73*	4,717.92
Others (Ref. Statement 3)	324.99	393.37	General Services (Ref. Statement 4 & 15)	5,331.59	5,003.95
			Interest Payment and service of debt (Ref. Statement 4-A,4-B & 15)	1,471.97	1,333.42
Share of Union Taxes/ Duties (Ref. Statement 3 & 14)	9,111.14	7,996.82	Pension (Ref. Statement 4-A,4-B & 15)	3,280.65	3,065.40
			Others ³ (Ref. Statement 4-B)	578.97	605.13
			Social services (Ref. Statement 4-A & 15)	1,835.28	1,253.79
			Economic services (Ref. Statement 4-A & 15)	913.70	515.44
Grants from Central Government (Ref. Statement 3 & 14)	7,363.23	8,833.27	Compensation and assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	693.12[#]	439.37
Revenue Deficit	...	...	Revenue Surplus	1,585.01	2,195.97

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 amount of ₹313.29 crore 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 .

[#] Includes Grants-in-aid of ₹313.29 crore and Share of taxes of ₹379.83 crore.

STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.					
(₹ in crore)					
Receipts			Disbursements		
	2024-25	2023-24		2024-25	2023-24
Part - I Consolidated Fund - conclud.					
Section - B : Capital					
Capital Receipts <i>(Ref. Statement 3 & 14)</i>	...	...	Capital Expenditure <i>(Ref. Statement 4-A, 4-B & 16)</i>	4,709.25^s	2,734.19
			Salaries		
			General Services <i>(Ref. Statement 4-A & 16)</i>	685.92	263.38
			Social Services <i>(Ref. Statement 4-A & 16)</i>	1,815.43	956.54
			Economic Services <i>(Ref. Statement 4-A & 16)</i>	2,207.90	1,514.27
Recoveries of Loans and Advances <i>(Ref. Statement 3 , 7 & 18)</i>	9.76	0.89	Loans and Advances disbursed <i>(Ref. Statement 4-A, 7 & 18)</i>	5.14	100.25
General Services <i>(Ref. Statement 7 & 18)</i>	...	...	General Services <i>(Ref. Statement 4-A, 7 & 18)</i>	...	...
Social Services <i>(Ref. Statement 7 & 18)</i>	...	...	Social Services <i>(Ref. Statement 4-A, 7 & 18)</i>	...	...
Economic Services <i>(Ref. Statement 7 & 18)</i>	9.27	0.50	Economic Services <i>(Ref. Statement 4-A, 7 & 18)</i>	...	100.00
Others <i>(Ref. Statement 7&18)</i>	0.49	0.39	Others <i>(Ref. Statement 7 & 18)</i>	5.14	0.25
Public Debt Receipts <i>(Ref. Statement 3, 6 & 17)</i>	2,328.85	1,400.68	Repayment of Public Debt <i>(Ref. Statement 4-A ,6 & 17)</i>	528.18	904.27
Internal Debt (Market loans, NSSF etc.) <i>(Ref. Statement 3, 6 & 17)</i>	699.84	703.22	Internal Debt (Market loans, NSSF etc.) <i>(Ref. Statement 4-A, 6 & 17)</i>	509.86	871.56
Loans from GOI <i>(Ref. Statement 3, 6 & 17)</i>	1,629.01	697.46	Loans from GOI <i>(Ref. Statement 4-A, 6 & 17)</i>	18.32	32.71
Inter-State Settlement Account (Net)	...	...	Inter-State Settlement Account (Net)	...	...
Total Receipts Consolidated Fund <i>(Ref. Statement 3)</i>	23,442.23	21,939.59	Total Expenditure Consolidated Fund <i>(Ref. Statement 4)</i>	24,761.18	22,080.76
Fiscal Deficit (a)	3,119.62	637.58	Fiscal Surplus	...	...
Deficit in Consolidated Fund	1,318.95	141.17	Surplus in Consolidated Fund	...	...

(a) Fiscal Deficit = (Revenue Expenditure + Capital Expenditure+ Loans and Advances disbursed+ Interstate Settlement+ Appropriation to Contingency Fund) - (Revenue Receipts + Misc. Capital Receipts + Recovery of Loans and Advances+ Interstate Settlement).

^s Govt. of Tripura in contravention of the provisions contained in IGAS-2 made budgetary provision and spent ₹2,788.06 crore of Grants-in-aid (as Grants for creation of Capital Assets) under Capital section in 2024-25.

STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

(₹ in crore)					
Receipts			Disbursements		
	2024-25	2023-24		2024-25	2023-24
Part II Contingency Fund					
Contingency Fund <i>(Ref. Statement 21)</i>	...	...	Contingency Fund <i>(Ref. Statement 21)</i>	...	...
Part III Public Account⁴					
Small savings <i>(Ref. Statement 21)</i>	1,905.29	1,827.20	Small savings <i>(Ref. Statement 21)</i>	1,594.88	1,587.11
Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	1,118.25	676.57	Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	919.57	552.47
Deposits <i>(Ref. Statement 21)</i>	514.54	459.78	Deposits <i>(Ref. Statement 21)</i>	473.98	501.82
Advances <i>(Ref. Statement 21)</i>	...	...	Advances <i>(Ref. Statement 21)</i>	...	...
Suspense and Misc <i>(Ref. Statement 21)</i>	44,671.27	39,853.46	Suspense and Misc⁵ <i>(Ref. Statement 21)</i>	43,905.72	40,037.49
Remittances <i>(Ref. Statement 21)</i>	(-)4.75	(-)0.39	Remittances <i>(Ref. Statement 21)</i>	(-)11.18	(-)0.01
Total Receipts Public Account <i>(Ref. Statement 21)</i>	48,204.60	42,816.61	Total Disbursements Public Account <i>(Ref. Statement 21)</i>	46,882.97	42,678.88
Deficit in Public Account	...	...	Surplus in Public Account	1,321.63	137.73
Opening Cash Balance	(-)3.50	(-)0.07	Closing Cash Balance	(-)0.81	(-)3.50
Increase in cash balance	2.69	...	Decrease in cash balance	...	3.43

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.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

ANNEXURE TO STATEMENT NO. 2
CASH BALANCES AND INVESTMENTS OF CASH BALANCES
(₹ in crore)

Overall Cash Position of the Government	As on 31 March 2025	As on 31 March 2024
(A) General Cash Balances		
1 Cash in Treasuries	...	...
2 Deposit with Reserve Bank	0.32 [#]	(-)2.37
3 Remittances in Transit - Local	(-)1.13	(-)1.13
Total	(-)0.81	(-)3.50
4 Investment held in the "Cash Balance Investment Account"	574.48	1,346.36
Total (A) - General Cash Balances	573.67	1,342.86
(B) Other Cash Balances and Investments		
1 Cash with the Departmental Officers (viz. Officers of Forest and Public Works Department)	29.55	29.55
2 Permanent Advances with Departmental Officers for contingent expenditure	0.29	0.28
3 Investment of earmarked Funds	1,366.76	1,204.06
Total (B) - Other Cash Balances and Investments	1,396.60	1,233.89
Total - (A) and (B)	1,970.27	2,576.75

[#] There was difference of ₹0.83 lakh (Cr.) between the figures reflected in accounts ₹31.79 lakh (Dr.) and that intimated by the Reserve Bank of India ₹32.62 lakh (Cr.) regarding 'Deposit with RBI' (March, 2025). The difference after further reconciliation/adjustment was reduced to 'Nil' as on 30 June 2025.

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 2025 but worked out by 10 April 2025 and not simply the daily balance on 31 March 2025.

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 2024 which was revised to ₹343.00 crore as on 31 March 2025. 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 ₹206.53 crore as on 01 April 2024 which was revised to ₹643.71 crore as on 31 March 2025. The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2024-25 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 2024-25, the State Government has not availed any Special Drawing Facility and Ways and Means Advances.

The entire balance ₹574.48 crore under Cash Balance Investment Account as on 31 March 2025 was invested in Government of India 14 days Treasury Bills.

To make up the deficiency in Cash Balance, Government of India Treasury Bills was rediscounted on 158 occasions during the year.

Interest realized on investment of Cash Balance during the year 2024-25 stood at ₹737.68 crore (₹19.07 crore on 14 days Treasury Bills and ₹718.61 crore on 91/182 days Treasury Bills which includes ₹708.47 crore transferred by book adjustment from Cash Balance Investment account being misclassification of previous years).

STATEMENT 3 : STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

(₹ in crore)			
		<i>Actuals</i>	
	Description	2024-25	2023-24
	Revenue Receipts		
I.	TAX AND NON-TAX REVENUE		
(A)	Tax Revenue		
A. 1	Own Tax revenue	3,544.83	3,287.41
	State Goods and Services Tax	1,741.92	1,589.78
	Land Revenue	12.79	22.24
	Stamps and Registration fees	109.73	115.15
	State Excise	484.09	417.00
	Taxes on Sales, Trade etc.	613.05	541.15
	Taxes on Vehicles	157.38	142.73
	Other Taxes and Duties on Commodities and Services (excluding share of net proceeds)	332.70	374.63
	Taxes and Duties on Electricity	52.25	43.48
	Other taxes on Income and Expenditure	40.84	41.23
	Taxes on Agricultural income	0.08	0.02
A. 2	Share of net proceeds of Taxes	9,111.14	7,996.82
	Central Goods and Services Tax	2,660.99	2,426.94
	Corporation Tax	2,585.35	2,400.30
	Taxes on Income other than Corporation Tax	3,297.07	2,772.01
	Customs	463.57	280.23
	Union Excise Duties	89.23	106.05
	Service Tax	0.28	1.48
	Other Taxes and Duties on Commodities and Services	14.65	9.81
	Total - (A)	12,655.97	11,284.23

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

		(₹ in crore)	
		<i>Actuals</i>	
	Description	2024-25	2023-24
I.	TAX AND NON-TAX REVENUE- Contd.		
(B)	Non-Tax Revenue		
	Interest receipts	759.43 ^{&}	27.15
	Police	130.67	145.94
	Petroleum	118.88	...
	Industries	...	156.65
	Miscellaneous General Services	18.45	25.80
	Forestry and Wild Life	14.02	16.56
	Public Works	9.33	8.61
	Other Administrative Services	8.31	7.42
	Dividends and Profits	6.33	7.85
	Medical and Public Health	3.24	3.25
	Housing	2.43	1.94
	Other General Economic Services	2.00	1.89
	Education, Sports, Art and Culture	1.82	2.45
	Animal Husbandry	1.79	1.58
	Crop Husbandry	1.25	2.09
	Stationery and Printing	1.13	1.76
	Fisheries	1.01	1.00
	Water Supply and Sanitation	0.93	1.26
	Labour and Employment	0.63	0.82
	Public Service Commission	0.52	1.34
	Contributions and Recoveries towards Pension and Other Retirement Benefits	0.52	0.35
	Other Rural Development Programmes	0.36	0.33
	Roads and Bridges	0.25	3.21
	Civil Supplies	0.21	0.16
	Food Storage and Warehousing	0.19	0.24
	Other Transport Services	0.14	0.25
	Minor Irrigation	0.11	0.16
	Co-operation	0.10	0.23
	Other Fiscal Services	0.09	0.09

[&] Includes ₹708.47 crore transferred from MH 8673- Cash Balance Investment Account through book adjustment being the interest realised on Investment of 91/182 days Treasury Bills from 2013-14 to 2023-24 which was misclassified under MH 8673-Cash Balance Investment Account.

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

		(₹ in crore)	
		<i>Actuals</i>	
	Description	2024-25	2023-24
I.	TAX AND NON-TAX REVENUE- Concl.		
B.	Non-tax Revenue		
	Jails	0.07	0.04
	Other Agricultural Programmes	0.05	...
	Supplies and Disposals	0.04	0.04
	Family Welfare	0.03	...
	Road Transport	0.02	0.02
	Social Security and Welfare	0.02	0.01
	Village & Small Industries	0.01	...
	Information and Publicity	0.01	0.01
	Others	...&	0.01
	Total - (B)	1,084.39*	420.51

& Includes revenue receipts under Urban Development (₹10,000) and Other Social Services (₹100).

* Differs from actual figure (₹1,084.42 crore) and Statement No. 14 by ₹(-) 0.03 crore due to rounding.

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

(₹ in crore)

		<i>Actuals</i>	
Description		2024-25	2023-24
II. GRANTS FROM GOVERNMENT OF INDIA			
(C) Grants-in-aid from Central Government			
Centrally Sponsored Schemes			
	Central Assistance/Share	2,475.15	3,768.08
	Externally Aided Projects	380.89	310.91
Total - Grants for Centrally Sponsored Schemes		2,856.04	4,078.99
Finance Commission Grants			
	Post Devolution Revenue Deficit Grant	3,788.00	4,174.00
	Grants for Rural Local Bodies	200.71	103.60
	Grants for Urban Local Bodies	81.00	148.00
	Grants-in-aid for State Disaster Response Fund	71.60	60.80
	Grants-in-aid for State Disaster Mitigation Fund	...	7.10
	Grants for Health Sector	89.87	83.66
Total - Finance Commission Grants		4,231.18	4,577.16
Other Transfers/Grants to States/ Union Territories with Legislatures			
	Central Pool of Resources for North Eastern Region	...	...
	Schemes for North Eastern Council	...	...
	Grants under the proviso to Article 275(1) of the Constitution	41.52	42.26
	Contribution to National Disaster Response Fund (NDRF)	186.41	...
	Grants from Central Road and Infrastructure Fund	23.94	25.92
	Special Assistance	24.19	108.93
	Deduct Refund	(-)0.05	...
Total - Other Transfers/Grants to States/Union Territories with legislatures		276.01	177.11
Total - C		7,363.23	8,833.26
Total Revenue Receipts (A+B+C)		21,103.59*	20,538.00

* Differs from actual figure (₹21,103.62) and Statement 14 by ₹(-)0.03 lakh due to rounding.

STATEMENT 3 : STATEMENT OF RECEIPTS (CONSOLIDATED FUND) - Concl'd.

		(₹ in crore)	
		<i>Actuals</i>	
Description		2024-25	2023-24
III.	CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
D.	Capital Receipts		
	Disinvestment proceeds	...	...
	Others	...	...
	Total - D	...	...
E.	Public Debt receipts		
	Internal Debt	699.84	703.22
	Market Loans	...	...
	WMA ¹ from the RBI	...	...
	Bonds	...	...
	Loans from Financial Institutions	699.84	703.22
	Special Securities issued to National Small Savings Fund	...	...
	Other Loans	...	...
	Loans and Advances from Central Government	1,629.01	697.46
	Other Loans for States/Union Territories with Legislatures	1,629.01	697.46
	Total - E	2,328.85	1,400.68
F.	Loans and Advances by State Government (Recoveries)²	9.76	0.89
G.	Inter-State - Settlement	...	...
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	23,442.20*	21,939.57

¹WMA: Ways and Means Advances.

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

* Differs from actual figure (₹23442.23 crore) by ₹(-)0.03 lakh due to rounding.

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

					(₹ in crore)
	Description	Revenue	Capital	Loans and Advances	Total
A	General Services				
A.1	Organs of State	356.76*	...	...	356.76
	Parliament/State/Union Territory Legislatures	30.61	...	...	30.61
	President, Vice-President/Governor, Administrator of Union Territories	7.42	...	...	7.42
	Council of Ministers	1.26	...	...	1.26
	Administration of Justice	188.81	...	...	188.81
	Elections	128.66	...	...	128.66
A.2	Fiscal Services	101.25	...	...	101.25
	Collection of Taxes on Income and Expenditure	0.09	...	...	0.09
	Land Revenue	42.17	...	...	42.17
	Stamps and Registration	2.43	...	...	2.43
	State Excise	8.88	...	...	8.88
	Taxes on Sales, Trade etc.	36.27	...	...	36.27
	Taxes on Vehicles	7.27	...	...	7.27
	Other Fiscal Services	4.14	...	...	4.14
A.3	Interest Payment and Servicing of Debt	1,471.97	...	...	1,471.97
	Appropriation for reduction or avoidance of Debt	101.71	...	...	101.71
	Interest Payments	1,370.26	...	...	1,370.26
A.4	Administrative Services	2,622.72	685.92	...	3,308.64
	Public Service Commission	7.43	...	...	7.43
	Secretariat-General Services	98.17	...	...	98.17
	District Administration	127.43	...	...	127.43
	Treasury and Accounts Administration	7.85	...	...	7.85
	Police	1,774.40	47.35	...	1,821.75
	Jails	41.61	...	...	41.61
	Stationery and Printing	10.84	0.04	...	10.88
	Public Works	414.83	636.11	...	1,050.94
	Vigilance	2.86	...	...	2.86
	Other Administrative Services	137.30	2.42	...	139.72

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

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

A. EXPENDITURE BY FUNCTION - Contd.

					(₹ in crore)
	Description	Revenue	Capital	Loans and Advances	Total
A	General Services - Concl.				
A.5	Pensions & Miscellaneous General Services	3283.67	...	...	3283.67
	Pensions and other Retirement Benefits	3,280.65	...	...	3,280.65
	Miscellaneous General services	3.02	...	...	3.02
	Total - A - General Services	7836.37	685.92[#]	...	8,522.29
B	Social Services				
B.1	Education, Sports, Art & Culture*	2,945.23	320.60	...	3,265.83
	General Education	2,858.44	303.35	...	3,034.69
	Technical Education	0.84	...	...	0.84
	Sports and Youth Services	79.45	16.78	...	91.43
	Art and Culture	6.50	0.47	...	6.50
B.2	Health & Family Welfare	1,415.15	78.75	...	1,493.90
	Medical and Public Health	1,000.16	42.05	...	1,042.21
	Family Welfare	414.99	36.70	...	451.69
B.3	Water Supply, Sanitation, Housing and Urban Development	817.21	956.37	...	1,773.58
	Water Supply and Sanitation	310.10	147.12	...	457.22
	Housing	312.30	...	...	312.30
	Urban Development	194.81	809.25	...	1,004.06
B.4	Information and Broadcasting	58.73	1.36	...	60.09
	Information and Publicity	58.73	1.36	...	60.09
B.5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	552.76	368.65	...	921.41
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	552.76	368.65	...	921.41
B.6	Labour and Labour Welfare	60.89	...	...	60.89
	Labour, Employment and Skill Development	60.89	...	...	60.89

* 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 No.16 due to rounding.

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

A. EXPENDITURE BY FUNCTION - Contd.

					(₹ in crore)
	Description	Revenue	Capital	Loans and Advances	Total
B.7	Social Welfare & Nutrition	1,643.25	89.69	...	1,732.94
	Social Security and Welfare	1,242.14	89.69	...	1,331.83
	Nutrition	135.14	...	...	135.13
	Relief on Account of Natural Calamities	265.97	...	...	265.97
B.8	Others	2.78	...	...	2.78
	Other Social Services	2.78	...	...	2.78
	Total - B - Social Services	7,496.00	1,815.42[#]	...	9,311.42
C	Economic Services				
C.1	Agriculture & Allied Activities	938.17	266.48	...	1,204.65
	Crop Husbandry	421.19	44.05	...	465.24
	Soil and Water Conservation	66.01	10.87	...	76.88
	Animal Husbandry	141.70	29.68	...	171.38
	Dairy Development	1.54	...	...	1.54
	Fisheries	88.06	26.16	...	114.22
	Forestry and Wild Life	138.78	109.01	...	247.79
	Food Storage and Warehousing	42.09	1.09	...	43.18
	Agricultural Research and Education	8.78	0.25	...	9.03
	Co-operation	30.02	5.18	...	35.20
	Other Agricultural Programmes	...	40.19	...	40.19
C.2	Rural Development	1,418.54	62.06	...	1,480.60
	Special Programmes for Rural Development	454.19	...	...	454.19
	Rural Employment	170.82	...	...	170.82
	Land Reforms	16.34	...	...	16.34
	Other Rural Development Programmes	777.19	62.06	...	839.25
C.3	Special Areas Programmes	...	9.90	...	9.90
	North Eastern Areas	...	1.21	...	1.21
	Other Special Area Programmes	...	8.69	...	8.69
C.4	Irrigation & Flood Control	70.44	94.83	...	165.27
	Medium Irrigation	1.51	...	...	1.51
	Minor Irrigation	47.87	90.51	...	138.38
	Flood Control and Drainage	21.06	4.32	...	25.38

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

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

A. EXPENDITURE BY FUNCTION - Contd.

(₹ in crore)					
	Description	Revenue	Capital	Loans and Advances	Total
C	Economic Services - Concl.				
C.5	Energy	156.41	321.24	...	477.65
	Power	156.41	321.24	...	477.65
C.6	Industry & Minerals	109.25	73.22	...	182.47
	Village and Small Industries	97.53	62.93	...	160.46
	Industries	11.72	...	...	11.72
	Capital Outlay on Telecommunication and Electronic Industries	...	10.00	...	10.00
	Other Industries	...	0.29	...	0.29
C.7	Transport	573.77	1,170.40	...	1,744.17
	Roads and Bridges	554.87	1,133.93	...	1,688.80
	Road Transport	18.90	36.47	...	55.37
C.8	Science Technology and Environment	14.78	1.20	...	15.98
	Other Scientific Research	14.17	1.20	...	15.37
	Ecology and Environment	0.61	...	...	0.61
C.9	General Economic Services	211.77	208.57	...	420.34
	Secretariat-Economic Services	45.93	...	...	45.93
	Tourism	12.43	108.24	...	120.67
	Foreign Trade and Export Promotion	...	0.37	...	0.37
	Census Surveys and Statistics	10.05	...	...	10.05
	Civil Supplies	132.54	...	...	132.54
	Investments in General Financial and Trading Institutions	...	95.37	...	95.37
	Other General Economic Services	10.82	4.59	...	15.41
	Total - C - Economic Services	3,493.13	2,207.90	...	5,701.03

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

A. EXPENDITURE BY FUNCTION - Concl'd.

					(₹ in crore)
	Description	Revenue	Capital	Loans and Advances	Total
D	Grants-in-aid and contributions	693.12	...	...	693.12
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	693.12	...	...	693.12
E	Loans to Government Servants etc.	...	...	5.14	5.14
	Miscellaneous Loans	...	...	5.14	5.14
F	Public Debt	...	...	528.18	528.18
	Internal Debt of the State Government	...	...	509.86	509.86
	Loans and Advances from the Central Government	...	...	18.32	18.32
	Total Loans, Public Debt, Grants-in-aid and contributions (D+E+F)	693.12	...	533.32	1,226.44
	Total Consolidated Fund Expenditure	19,518.62^a	4,709.24^b	533.32	24,761.18

^a Differs with actual figure (₹19,518.61 crore) by ₹0.01 crore due to rounding.

^b Differs with actual figure (₹4,709.25 crore) by ₹0.01 crore due to rounding.

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

B. EXPENDITURE BY NATURE

(₹ in crore)

Object Head Code	Object of Expenditure	2024-25			2023-24		
		Revenue	Capital	Total	Revenue	Capital	Total
01	Salaries	6,376.61	...	6,376.61	6,289.65	...	6,289.65
31	Grants-in-aid	4,500.02 ^a	...	4,500.02 ^{&}	4,924.29	...	4924.29
53	Major Works	...	1,748.05	1,748.05	...	1,128.52	1,128.52
04	Pensionary Charges	3,284.39 ^b	...	3,284.39	3,068.20	...	3,068.20
45	Interest	1,370.26	...	1,370.26	1,333.42	...	1,333.42
56	Repayment of Borrowings	...	528.18	528.18	...	904.27	904.27
43	Suspense	18.72	...	18.72	11.12	...	11.12
06	Social Pension	439.12	...	439.12	444.33	...	444.33
54	Investments	...	109.68	109.68	...	70.30	70.30
36	Scholarship/Stipend	279.89	...	279.89	209.65	...	209.65
21	Supplies and Materials	153.61	...	153.61	120.92	...	120.92
23	Cost of ration, Diet, Medicine, Bedding and Clothing	74.48	...	74.48	60.35	...	60.35
12	Electricity Charges	251.66	...	251.66	203.25	...	203.25
02	Wages	55.25	...	55.25	56.93	...	56.93
52	Machinery and Equipment	...	29.13	29.13	...	25.66	25.66
13	Office Expenses	53.16	...	53.16	51.10	...	51.10
11	Travel Expenses	23.01	...	23.01	30.76	...	30.76
20	Other Administrative Expenses	112.07	...	112.07	67.03	...	67.03
24	P.O.L.	45.12	...	45.12	41.47	...	41.47
18	Cost of fuel etc. and maintenance cost of vehicles	31.61	...	31.61	26.71	...	26.71

[&] An amount of ₹4,500.02 crore relates to Object Head 31- Grants-in-aid only and an amount of ₹2,788.06 crore under Object Head 57-Grants for creation of Capital Assets has been shown separately.

^a Includes ₹313.29 crore of object head 31-Grants-in-aid under Major Head 3604-Compensation and assignments to Local Bodies & PRIs.

^b Includes pensionary charges of ₹2.12 crore to the retired Home Guard Volunteers under Major Head 2070.

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

B. EXPENDITURE BY NATURE

(₹ in crore)

Object Head Code	Object of Expenditure	2024-25			2023-24		
		Revenue	Capital	Total	Revenue	Capital	Total
57	Grants for creation of Capital Assets	...	2,788.06 [§]	2,788.06	...	1,482.43	1,482.43
27	Minor Works	817.78	...	817.78	874.06	...	874.06
28	Professional Services	125.06	...	125.06	102.16	...	102.16
30	Other Contractual Services	13.45	...	13.45	11.05	...	11.05
33	Subsidies	181.58	...	181.58	121.93	...	121.93
48	Deposit towards SDRF	265.96	...	265.96	83.33	...	83.33
50	Other Charges	325.84	...	325.84	283.28	...	283.28
47	Transfer of Funds to TTAADC, PRIs and ULBs.	218.70	4.24 [§]	222.94*	214.71	6.09	220.80
55	Loans and Advances	...	5.14	5.14	...	100.25	100.25
59	Procurement of Capital Assets	...	15.85	15.85	...	7.43	7.43
19	Hiring charges of private vehicles	70.30	...	70.30	50.99	...	50.99
08	Honorarium for Anganwadi Worker and Helper	138.97	...	138.97	160.42	...	160.42
26	Advertising & Publicity	19.98	...	19.98	18.21	...	18.21
58	Purchase/ Acquisition of Land	...	14.52	14.52	...	27.37	27.37
51	Motor Vehicles	...	15.57	15.57	...	23.84	23.84
07	Medical Reimbursement	10.96	...	10.96	9.15	...	9.15
29	Outsourcing of Services	58.23	...	58.23	44.96	...	44.96
22	Arms & Amunition	0.75	...	0.75	4.01	...	4.01
46	Share of Taxes/Duties	379.83 ^{&}	...	379.83	233.00	...	233.00
03	Overtime Allowances	1.08	...	1.08	1.19	...	1.19
14	Rent,Rates and Taxes	2.07	...	2.07	2.14	...	2.14
16	Publication	1.71	...	1.71	1.59	...	1.59

[§] Govt. of Tripura in contravention of the provisions contained in IGAS-2 made budgetary provision and spent ₹2,792.30 crore of Grants-in-aid (₹2,788.06 crore as Grants for creation of Capital Assets and ₹4.24 crore as Transfer of funds to TTAADC, PRIs and ULBs).under Capital section in 2024-25.

* Govt. of Tripura had classified Grants-in-aid expenditure to TTAADC under separate Object head 47- Transfer of funds to TTAADC, PRIs and ULBs.

[&] Amount relates to Major Head 3604-Compensation and assignments to Local Bodies & PRIs.

STATEMENT 4 : STATEMENT OF EXPENDITURE (CONSOLIDATED FUND) - Contd.							
B. EXPENDITURE BY NATURE							
(₹ in crore)							
Object Head Code	Object of Expenditure	2024-25			2023-24		
		Revenue	Capital	Total	Revenue	Capital	Total
17	Purchase of Vehicles	2.14	...	2.14	3.52	...	3.52
34	Discretionary Grants	0.23	...	0.23	0.20	...	0.20
60	Other Capital Expenditure	...	0.94	0.94	...	2.84	2.84
15	Royalty	1.26	...	1.26	5.79	...	5.79
25	Clothing and Tentage	...	...	...	0.75	...	0.75
32	Contributions	0.85	...	0.85	0.45	...	0.45
05	Rewards	0.16	...	0.16	0.24	...	0.24
	Gross Total (1)	19,705.87	5,259.36	24,965.23	19,166.31	3,779.00	22,945.31
	Deduct Recoveries (Total) (2)	187.22	16.79	204.01	824.28	40.30	864.58
	Net Total (1-2)	19,518.65^c	5,242.57	24,761.22^d	18,342.03	3,738.70	22,080.73

^c Differs with actual figure (₹19,518.61 crore) by ₹0.04 crore due to rounding.

^d Differs with actual figure (₹24,761.18 crore) by ₹0.04 crore due to rounding.

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

<i>(₹ in crore)</i>						
Major Head	Description	Expenditure	Progressive	Expenditure	Progressive	Per cent Increase (+)/ Decrease (-)
		during	expenditure	during	expenditure	
		2023-24	ending	2024-25	ending	
		1	2	3	4	5
A.	Capital Account of General Services					
4047	Capital Outlay on other Fiscal Services	...	0.70	...	0.70	...
4055	Capital Outlay on Police	33.94	369.86	47.35	417.21*	(+)39.51
4058	Capital Outlay on Stationery and Printing	0.04	2.30	0.04	2.34	...
4059	Capital Outlay on Public Works	199.38	1,852.48	636.11	2,488.59	(+)219.04
4070	Capital Outlay on other Administrative Services	30.02	1,590.80	2.42	1,593.22	(-)91.94
4075	Capital Outlay on Miscellaneous General Services	...	1.02	...	1.02	...
	Total - A Capital Account of General Services	263.38	3,817.16	685.92	4,503.08	(+)160.43
B.	Capital Account of Social Services					
(a)	Capital Account of Education, Sports, Art and Culture					
4202	Capital Outlay on Education, Sports, Art and Culture	218.23	2,094.70	320.60	2,415.30	(+)46.91
	Total - (a) Capital Account of Education, Sports, Art and Culture	218.23	2,094.70	320.60	2,415.30	(+)46.91
(b)	Capital Account of Health and Family Welfare					
4210	Capital Outlay on Medical and Public Health	40.30	1,591.56	42.05	1,633.61*	(+)4.34
4211	Capital Outlay on Family Welfare	23.66	116.97	36.70	153.67	(+)55.11
	Total - (b) Capital Account of Health and Family Welfare	63.96	1,708.53	78.75	1,787.28	(+)23.12

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

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

<i>(₹ in crore)</i>						
Major Head	Description	Expenditure	Progressive	Expenditure	Progressive	<i>Per cent</i> Increase (+)/ Decrease (-)
		during	expenditure	during	expenditure	
		2023-24	ending	2024-25	ending	
		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	149.38	3,950.02	147.12	4,097.14	(-)1.51
4216	Capital Outlay on Housing	0.83	1,417.56	...	1,417.56	(-)100.00
4217	Capital Outlay on Urban Development	426.13	2,263.95	809.25	3,073.20	(+)89.91
	Total - (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	576.34	7,631.53	956.37	8,587.90	(+)65.93
(d)	Capital Account of Information and Broadcasting					
4220	Capital Outlay on Information and Publicity	1.25	64.71	1.36	66.07	(+)8.80
	Total - (d) Capital Account of Information and Broadcasting	1.25	64.71	1.36	66.07	(+)8.80

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

<i>(₹ in crore)</i>						
Major Head	Description	Expenditure	Progressive	Expenditure	Progressive	<i>Per cent</i> Increase (+)/ Decrease (-)
		during	expenditure	during	expenditure	
		2023-24	ending	2024-25	ending	
		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	88.18	1,126.73	368.65	1,495.38	(+)318.07
	Total - (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	88.18	1,126.73	368.65	1,495.38	(+)318.07
(g)	Capital Account of Social Welfare and Nutrition					
4235	Capital Outlay on Social Security and Welfare	8.58	244.32	89.69	334.01	(+)945.34
4236	Capital Outlay on Nutrition	...	2.11	...	2.11	...
	Total - (g) Capital Account of Social Welfare and Nutrition	8.58	246.43	89.69	336.12	(+)945.34
(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	956.54	12,890.84	1,815.42	14,706.26	(+)89.79

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 (-)
		2023-24	2023-24	2024-25	2024-25	
		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	12.07	241.79	44.05	285.84	(+)264.95
4402	Capital Outlay on Soil and Water Conservation	6.58	61.84	10.87	72.71	(+)65.20
4403	Capital Outlay on Animal Husbandry	10.03	123.51	29.68	153.19	(+)195.91
4404	Capital Outlay on Dairy Development	...	1.96	...	1.96	...
4405	Capital Outlay on Fisheries	6.49	80.78	26.16	106.94	(+)303.08
4406	Capital Outlay on Forestry and Wild Life	98.25	677.27	109.01	786.28	(+)10.95
4407	Capital Outlay on Plantations	...	0.88	...	0.88	...
4408	Capital Outlay on Food Storage and Warehousing	2.60	131.34	1.09	132.43	(-)58.08
4415	Capital Outlay on Agricultural Research and Education	0.22	50.62	0.25	50.87	(+)13.64
4425	Capital Outlay on Co-operation	5.27	133.08	5.18	138.26	(-)1.71
4435	Capital Outlay on other Agricultural Programmes	29.04	189.68	40.19	229.87	(+)38.40
	Total - (a) Capital Account of Agriculture and Allied Activities	170.55	1,692.75	266.48	1,959.23	(+)56.25

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

						(₹ in crore)
Major Head	Description	Expenditure	Progressive	Expenditure	Progressive	Per cent Increase (+)/ Decrease (-)
		during	expenditure	during	expenditure	
		2023-24	ending	2024-25	ending	
		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	50.45	3,655.14	62.06	3,717.20	(+)23.01
	Total - (b) Capital Account of Rural Development	50.45	3,655.14	62.06	3,717.20	(+)23.01
(c)	Capital Account of Special Areas Programme					
4552	Capital Outlay on North Eastern Areas	0.03	1,105.13	1.21	1,106.34	(+)3933.33
4575	Capital Outlay on Special Areas Development	...	22.79	8.69	31.48	(+)100.00
	Total - (c) Capital Account of Special Areas Programme	0.03	1,127.92	9.90	1,137.82	(+)32900.00
(d)	Capital Account of Irrigation and Flood Control					
4701	Capital Outlay on Medium Irrigation	...	276.11	...	276.11	...
4702	Capital Outlay on Minor Irrigation	96.32	725.45	90.51	815.96	(-)6.03
4705	Capital Outlay on Command Area Development	...	0.63	...	0.63	...
4711	Capital Outlay on Flood Control Projects	2.11	246.53	4.32	250.85	(+)100.74
	Total - (d) Capital Account of Irrigation and Flood Control	98.43	1,248.72	94.83	1,343.55	(-)3.66

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 (-)
		2023-24	2023-24	2024-25	2024-25	
		1	2	3	4	5
C.	Capital Account of Economic Services - Contd.					
(e)	Capital Account of Energy					
4801	Capital Outlay on Power Projects	264.20	2,080.30	321.24	2,401.54	(+)21.59
4810	Capital Outlay on New and Renewable Energy	...	64.39	...	64.39	...
	Total - (e) Capital Account of Energy	264.20	2,144.69	321.24	2,465.93	(+)21.59
(f)	Capital Account of Industry and Minerals					
4851	Capital Outlay on Village and Small Industries	79.60	131.67	62.93	194.60	(-)20.94
4859	Capital Outlay on Telecommunication and Electronic Industries	...	9.18	10.00	19.18	(+)100.00
4860	Capital Outlay on Consumer Industries	...	383.33	...	383.33	...
4875	Capital Outlay on other Industries	0.17	79.99	0.29	80.28	(+)70.59
4885	Other Capital Outlay on Industries and Minerals	...	16.91	...	16.91	...
	Total - (f) Capital Account of Industry and Minerals	79.77	621.08	73.22	694.30	(-)8.21
(g)	Capital Account of Transport					
5053	Capital Outlay on Civil Aviation	...	3.63	...	3.63	...
5054	Capital Outlay on Roads and Bridges	749.43	7,337.68	1,133.93	8,471.61	(+)51.31
5055	Capital Outlay on Road Transport	20.42	418.46	36.47	454.93	(+)78.60
5056	Capital Outlay on Inland and Water Transport	...	0.79	...	0.79	...
	Total - (g) Capital Account of Transport	769.85	7,760.56	1,170.40	8,930.96	(+)52.03

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

		(₹ in crore)				
Major Head	Description	Expenditure	Progressive	Expenditure	Progressive	Per cent Increase (+)/ Decrease (-)
		during	expenditure	during	expenditure	
		2023-24	ending	2024-25	ending	
		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	...	79.33	1.20	80.53	(+)100.00
	Total - (i) Capital Account of Science Technology and Environment	...	79.33	1.20	80.53	(+)100.00
(j)	Capital Account of General Economic Services					
5452	Capital Outlay on Tourism	17.65	112.10	108.24	220.34	(+)513.26
5453	Capital Outlay on Foreign Trade and Export Promotion	2.81	17.93	0.37	18.30	(-)86.83
5465	Investments in General Financial and Trading Institutions	59.72	525.47	95.37	620.84	(+)59.70
5475	Capital Outlay on other General Economic Services	0.80	10.06	4.59	14.65	(+)473.75
	Total - (j) Capital Account of General Economic Services	80.98	665.56	208.57	874.13	(+)157.56
	Total - C Capital Account of Economic Services	1,514.26	18,996.61	2,207.90	21,204.51	(+)45.81
	Grand Total	2,734.18	35,704.61	4,709.24	40,413.85*	(+)72.24

* Differs with actual figure by ₹ (-)0.02 crore due to rounding off.

STATEMENT 5 : STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

EXPLANATORY NOTES

During 2024-25 the Government invested ₹109.68 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/> ...
II Bank		
(i)	Tripura Gramin Bank	...
	Total - II Bank	<hr/> ...
III Government Companies		
(i)	Tripura Small Industries Corporation Limited	6.15
(ii)	Tripura Industrial Development Corporation Ltd.	...
(iii)	Tripura Handloom and Handicrafts Development Corporation Limited	12.00
(iv)	Tripura Jute Mills Limited	63.62
(v)	Tripura Forest Development and Plantation Corporation Ltd.	...
(vi)	Tripura Nature Trails and Resorts Ltd. (TNTR)	...
(vii)	Tripura Tea Development Corporation Limited	12.50
(viii)	Tripura Rehabilitation and Plantation Corporation Ltd.	5.00
(ix)	Tripura Horticulture Corporation Ltd.	1.30
(x)	Tripura State Electricity Corporation Ltd.	...
(xi)	Tripura Tourism Development Corporation Ltd.	0.70
(xii)	Tripura Urban Transpor Company Ltd.	...
(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		101.27
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.	2.42
(iii)	Tripura Apex Marketing Co-operative Societies	...
(iv)	Primary Marketing Co-operative Society	1.16
(v)	Primary Agriculture and Marketing Co-operative Society	...
(vi)	Large size Agricultural Multipurpose Societies	...
(vii)	Other Co-operatives (Primary)	0.83
(viii)	Tripura Scheduled Castes Co-operative Development Corporation	2.10
(ix)	Agartala Co-operative Urban Bank Ltd.	0.30
(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. - Concl.	
(xi)	Tripura Minorities Co-operative Development Corporation	0.22
(xii)	Tripura Apex Weavers Cooperative Society	...
(xiii)	Tripura Scheduled Tribe Co-operative Development Corporation	1.00
(xiv)	Tripura Co-operative Agricultural and Rural Development Bank Ltd.	...
(xv)	Co-operative Credit Societies	...
(xvi)	Services Co-operative Societies	...
(xvii)	Multipurpose Co-operative Societies	...
(xviii)	Primary Consumers Co-operative Societies	...
(xix)	Matsyajibi Samabaya Samity	...
(xx)	Joint Farming Co-operative society Ltd.	...
(xxi)	Co-operative Employees Fund Societies	...
(xxii)	Contract and Construction Co-operative Societies	...
(xxiii)	Industrial Co-operative Societies	...
(xxiv)	Labour Co-operatives	...
(xxv)	Tripura MARKFED Ltd.	0.38
	Total - V - Co-operative Banks, Societies etc.	8.41
	Total (I+II+III+IV+V)	109.68

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 2023-24 and 2024-25 were ₹1,901.49 crore and ₹2,011.17 crore respectively as shown below :

2023-24			2024-25	
	Number of Concerns	Amount	Number of Concerns	Amount
		(₹ in crore)		(₹ in crore)
(i) Statutory Corporation	1	178.53	1	178.53
(ii) Bank	1	37.72	1	37.72
(iii) Government Companies	16	1,456.47	16	1,557.74
(iv) Other Joint Stock Companies and Partnerships	4	47.36	4	47.36
(v) Co-operatives	25	181.41	25	189.82
	47	1,901.49	47	2,011.17[#]

[#] Differs by ₹29.98 crore with Statement No. 8 and Statement No.19, the difference is under reconciliation with the State Government (July 2025).

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities^[1]

(₹ in crore)

Nature of Borrowings	Balance as on 1 April 2024	Receipt during the year	Repayments during the year	Balance as on 31 March 2025	Net Increase (+)/ Decrease (-)		As a <i>per cent</i> of total Liabilities	
A. Public Debt					Amount	Per cent		
6003	Internal Debt of the State Government							
	Market Loans	9,538.83	...	150.00	9,388.83	(-)150.00	(-)1.57	38.03
	Loans from Financial Institutions	1,791.58	699.84	240.88	2,250.54	(+)458.96	(+)25.62	9.12
	Special Securities issued to National Small Savings Fund	598.45	...	118.98	479.47	(-)118.98	(-)19.88	1.94
	Other Loans	0.50	...	...	0.50	...	...	...
	Total - 6003	11,929.36	699.84	509.86	12,119.34	(+)189.98	(+)1.59	49.09
6004	Loans and Advances from the Central Government							
	Non-Plan Loans	1.07	...	0.39	0.68	(-)0.39	(-)36.45	...
	Loans for State/Union Territory Plan Schemes.	31.98*	...	14.51	17.47	(-)14.51	(-)45.37	0.07
	Loans for Centrally Sponsored Plan Schemes.	10.37	...	1.00	9.37	(-)1.00	(-)9.64	0.04
	Loans for Special Schemes	0.41	...	0.30	0.11	(-)0.30	(-)73.17	...
	Pre-1984-85 Loans	0.18	...	...	0.18	...	...	...

^[1] Detailed Account is at pages 443-458.

* Increased by ₹2.91 crore due to *proforma* transfer from 800-Other Deposits below Major Head 8443-Civil Deposits being the misclassification of previous years (prior to 2014-15).

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 2024	Receipt during the year	Repayments during the year	Balance as on 31 March 2025	Net Increase (+)/ Decrease (-)		As a <i>per cent</i> of total Liabilities	
					Amount	Per cent		
A. Public Debt - Concl'd.								
6004	Loans and Advances from the Central Government - Concl'd.							
	Other Loans for States/Union territories with Legislatures	1,950.62 [#]	1,629.01	2.12	3,577.51	(+)1,626.89	(+)83.40	14.49
Total - 6004		1,994.63[^]	1,629.01	18.32	3,605.32	(+)1,610.69	(+)80.75	14.61
Total Public Debt		13,923.99[^]	2,328.85	528.18	15,724.66	(+)1,800.67	(+)12.93	63.70
B. Other liabilities								
	Public Accounts							
	Small savings, Provident Funds etc.	6,460.77	1,905.29	1,594.88	6,771.18 [*]	(+)310.41	(+)4.80	27.43
	Reserve funds bearing interest	647.48	402.90	204.23	846.15 [*]	(+)198.67	(+)30.68	3.43
	Reserve funds not bearing interest	194.93	715.35	715.33	194.95	(+)0.02	(+)0.01	0.79
	Deposits bearing interest	11.69	92.05	102.57	1.17	(-)10.52	(-)89.99	...
	Deposits not bearing interest	1,095.78 [§]	422.48	371.40	1,146.86 [*]	(+)51.08	(+)4.65	4.65
Total other liabilities		8,410.65	3,538.07	2,988.41	8,960.31[#]	(+)549.66	(+)6.54	36.30
Total Public Debt and other liabilities		22,334.64	5,866.92	3,516.59	24,684.97^{&}	(+)2,350.33	(+)10.52	100.00

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

[#] Differs with with Statement No.17 by ₹0.03 crore due to rounding.

[§] Decreased by ₹2.91 crore due to *proforma* transfer to Minor Head 102-Block Loans under MH 6004-Loans & Advances from Central Govt. being the misclassification of previous

[^] Decreased by ₹16,808.85 lakh due to net effect of : i) increase by ₹291.15 lakh due to book adjustment under MH 6004-02-101 and ii) decrease of ₹17,100.00 lakh due to proforma correction under MH 6004-09-101.

[&] Includes an amount of ₹456.37 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.

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 ₹101.71 crore during the year 2024-25. An amount of ₹81.10 crore as interest earned on Sinking Fund-Investment Account, has been credited to the Fund and re-invested by RBI during the year 2024-25. The total balance of the Fund as on 31 March 2025 stood at ₹1,336.61 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 2024-25, however an amount of ₹118.98 crore was repaid during the year. The balance outstanding at the end of the year was ₹479.46 crore which was 3.05 *per cent* of the total Public Debt of the State Government as on 31 March 2025.

3. Loans and Advances from Central Government - Decrease in indebttness: The balance of Loans and Advances from the Central Government increased during 2024-25 by ₹1,610.69 crore. During 2024-25, the State Government received Block Loans amounting to ₹42.32 crore for Externally Aided Project (EAP) and ₹1,586.68 crore as Loan to States for Capital expenditure. The loans from the Central Government as on 31 March 2025 constituted 22.93 *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 2024-25 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 2024-25, 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 2023-24 and 2024-25 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.

		2024-25	2023-24	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.	22,495.86	20,552.84	(+)1,943.02
(b)	Other obligations	2,189.09	1,954.43	(+)234.66
	Total (i)	24,684.95	22,507.27	(+)2,177.68
(ii)	Interest paid by Government			
(a)	On Public Debt and Small Savings, Provident Funds etc.	1,329.10*	1,331.04	(-)1.94
(b)	On other obligations	33.15	...	(+)33.15
	Total (ii)	1,362.25	1,331.04	(+)31.21
(iii)	Deduct			
(a)	Interest received on loans and advances given by Government	0.05	0.13	(-)0.08
(b)	Interest realised on investment of cash balances	737.68 [#]	18.03	(+)719.65
	Total (iii)	737.73	18.16	(+)719.57
(iv)	Net interest charges	624.52	1,312.88	(-)688.36
(v)	Percentage of gross interest (item (ii)) to total revenue receipts	6.46	6.48	(-)0.02
(vi)	Percentage of net interest (item (iv)) to total revenue receipts	2.96	6.39	(-)3.43
8	Appropriation for reduction or avoidance of Debt			
	(i) Contribution to Sinking Funds	101.71	100.95	(+)0.76

* Includes ₹845.84 crore being the interest on public debt and ₹483.26 crore being the interest on GPF and Group Insurance during the year 2024-25.

[#] Includes ₹708.47 crore transferred from MH 8673- Cash Balance Investment Account through book adjustment being the interest realised on Investment of 91/182 days Treasury Bills from 2013-14 to 2023-24 which was misclassified under MH 8673-Cash Balance Investment Account.

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 2024	Disbursements during the year	Repayments during the year	Write - off of irrecoverable loans and advances	Balance on 31 March 2025 (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	256.75	...	9.00	...	247.75	(-)9.00	(a)
Others	152.05*	5.14	0.76	...	156.43*	4.38	(a)

* Difference of ₹0.01 crore with Detailed Statement No. 18 is due to rounding off.

(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 2024	Disbursements during the year	Repayments during the year	Write - off of irrecoverabl e loans and advances	Balance on 31 March 2025 (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	7.54	...	...	...	7.54*	...	...
Loans for Social Welfare and Nutrition	10.21	...	...	...	10.21	...	...
Others	0.24	...	...	...	0.24	...	...
Total - Social Services	99.00	...	...	...	99.00	...	...
Economic Services							
Loans for Agriculture and Allied Activities	32.97	...	0.27	...	32.70	(-)0.27	...
Loans for Rural Development	0.40	...	...	...	0.40	...	...
Loans for Power Projects	256.75	...	9.00	...	247.75	(-)9.00	...
Loans for Industry and Minerals	3.48	...	...	...	3.48	...	...
Loans for Transport	0.15	...	...	...	0.15	...	...
Total - Economic Services	293.75	...	9.27	...	284.48	(-)9.27	...

* 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 2024	Disbursements during the year	Repayments during the year	Write - off of irrecoverabl e loans and advances	Balance on 31 March 2025 (2+3) - (4+5)	Net increase/ decrease during the year (6-2)	Interest payment in arrears
<i>I</i>	2	3	4	5	6	7	8
Loans to Government Servants	15.74 ^{&}	5.14	0.49	...	20.39	4.65	...
Loans for Miscellaneous purposes	0.31	...	...	...	0.31	...	...
Total - F. Loans and Advances	408.80	5.14	9.76	...	404.18^{&}	(-4.62)	...

[&] Difference of ₹0.01 crore with Detailed Statement No. 18 is due to rounding off.

Note: For details, refer Section 1 of Detailed Statement of Loans and Advances made by the State Government at pages 459-468.

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 2025			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2025
	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 2023-24 and 2024-25

(₹ in crore)

Name of the concern	2024-25			2023-24		
	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	1,598.17	0.16	16	1,496.90	NIL
IV. Other Joint Stock Companies and Partnerships	4	47.36	6.17	4	47.36	7.85
V. Co-operative Institutions and Local Bodies	25	192.21	NIL	25	183.80	NIL
Total	47	2,041.15[#]	6.33[*]	47	1,931.47	7.85

* Includes dividend of ₹6.17 crore received from North East Transmission Company Ltd. (NETC) for the year 2024-25 and deposited by Power Department, Govt. of Tripura during the year 2024-25.

[#] Differs with Statement No.5 by ₹ 29.98 crore, the difference is under reconciliation.

STATEMENT 9 : STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Guarantees given by the State Government for repayment of loans etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding on the 31 March 2025 in various sectors are shown below :-

(₹ in crore)

Sector (No. of Guarantees in Brackets)	Maximum amount guaranteed as on 31 st March 2025	Outstanding at the beginning of the year 2024-25 (01-04-2024)		Additions during the year		Deletion (other than invoked during the year)		Invoked during the year		Outstanding at the end of the year 2024-25 (31-03-2025)		Guarantee Commission or fee		Other material details	
		Principal	Interest	Principal	Interest	Principal	Interest	Discharged	Not Discharged	Principal	Interest	Receivable	Received		
Power (7) [§]	893.93	556.87	...	190.00	38.87	27.37	37.92	NIL	NIL	719.50	0.95	NIL	1.90	Details are given in the Sector wise details for each class.	
Co-operative (4) [§]	225.12	45.30	...	NIL	1.84	11.70	1.84	NIL	NIL	33.60	...	NIL	NIL		
Irrigation	Information not furnished by the State Government	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL		
Roads and Transport		NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL		
State Financial Corporation		NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL		
Urban Development and Housing		NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL		
Other Infrastructure		NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL		
Others															
(i) Municipalities/ Universities/ Local Bodies		NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL		NIL
(ii) Government Companies		NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL		NIL
Total Others :		...	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL		NIL
GRAND TOTAL :	1,119.05	602.17	NIL	190.00	40.71	39.07	39.76	NIL	NIL	753.10	0.95	NIL	1.90		

[§] 7(seven) guarantees in respect of Power & 4(four) guarantees in respect of Co-operatives have been given by the Government.

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

(i) Grants-in-aid in Cash *

<i>(₹ in crore)</i>									
Name / Category of the Grantee		Total funds released as Grants-in-aid				Fund allocated for creation of Capital Assets out of total funds released shown in Column No. 2			
		2024-25			2023-24 {total of State Fund Expenditure and Central Assistance (including CSS/CS)}	2024-25			2023-24 {total of State Fund Expenditure and Central Assistance (including CSS/CS)}
		State Fund Expenditure (a)	Central Assistance (including CSS/CS) (b)	Total (a+b)		State Fund Expenditure (a)	Central Assistance (including CSS/CS) (b)	Total (a+b)	
1		2			3	4			5
4.	Autonomous Bodies	...	30.75	30.75	423.00	...	30.00	30.00	...
(i)	Universities	...	...	...	...	...	...	...	...
(ii)	Development Authorities	...	...	...	...	...	...	...	...
(iii)	Cooperative Institutions	...	...	...	...	...	...	...	...
(iv)	Others	...	30.75	30.75	423.00	...	30.00	30.00	...
5.	Non-Government Organisations	...	...	...	...	...	...	...	...
6.	Others (not covered by items 1 to 5 above)	2,181.66	3,487.17	5,668.83 ^{&}	5,230.63	798.61	1,140.19	1,938.80	1,479.14
Total		3,656.91	3,631.17	7,288.08	6,406.75	1,417.54	1,370.52	2,788.06	1,482.43

* 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.

(ii) Grants-in-aid in kind*

(₹ 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.	Panchayati Raj Institutions		
(i)	Zilla Parishads	Nil	Nil
(ii)	Panchayat Samities	Nil	Nil
(iii)	Gram Panchayats	Nil	Nil
(iv)	Others	Nil	Nil
2.	Urban Local Bodies		
(i)	Municipal Corporations	Nil	Nil
(ii)	Municipalities/ Municipal Council	Nil	Nil
(iii)	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.

(ii) Grants-in-aid in kind*

(₹ 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.	Autonomous Bodies		
(i)	Universities	Nil	Nil
(ii)	Development Authorities	Nil	Nil
(iii)	Cooperative Institutions	Nil	Nil
(iv)	Others	Nil	Nil
5.	Non-Government Organisations	Nil	Nil
6.	Others (not covered by items 1 to 5 above)	8.55	Nil
	Total	8.55	Nil

* Information furnished by the State Government.

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

(ii) Grants-in-aid in kind*

(₹ 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.	Panchayati Raj Institutions		
(i)	Zilla Parishads	Nil	Nil
(ii)	Panchayat Samities	Nil	Nil
(iii)	Gram Panchayats	Nil	Nil
(iv)	Others	Nil	Nil
2.	Urban Local Bodies		
(i)	Municipal Corporations	Nil	Nil
(ii)	Municipalities/ Municipal Council	Nil	Nil
(iii)	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.

(ii) Grants-in-aid in kind*

(₹ 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.	Autonomous Bodies		
(i)	Universities	Nil	Nil
(ii)	Development Authorities	Nil	Nil
(iii)	Cooperative Institutions	Nil	Nil
(iv)	Others	Nil	Nil
5.	Non-Government Organisations	Nil	Nil
6.	Others (not covered by items 1 to 5 above)	8.55	Nil
	Total	8.55	Nil

* Information furnished by the State Government.

STATEMENT 11 : STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2024-25			2023-24		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
Expenditure Heads (Revenue Account)	1,522.59	17,996.02	19,518.61	1,477.10	16,864.95	18,342.05
Expenditure Heads (Capital Account)	...	4,709.25	4,709.25	0.41	2,733.77	2,734.18
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	528.18	5.14	533.32	904.27	100.25	1,004.52
Total	2,050.77	22,710.41	24,761.18	2,381.78	19,698.97	22,080.75
(a) The figures have been arrived as follows:-						
E. Public Debt[#]						
Internal Debt of the State Government	509.86	...	509.86	871.56	...	871.56
Loans and Advances from the Central Government	18.32	...	18.32	32.71	...	32.71
F. Loans and Advances[*]						
Loans for General Services	...	...	...	...	...	...
Loans for Social Services	...	...	...	...	...	...
Loans for Economic Services	...	...	...	...	100.00	100.00
Loans to Government servants etc.	...	5.14	5.14	...	0.25	0.25
Loans for Misc. Purpose	...	...	...	...	...	...

[#]A more detailed account is given in Statement No. 17 at pages 443-458.

^{*}A more detailed account is given in Statement No. 18 at pages 459-468.

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

Particulars	Actuals					
	2024-25			2023-24		
	Charged	Voted	Total	Charged	Voted	Total
	<i>(₹ in crore)</i>					
G. Inter-State Settlement						
Inter-State Settlement	...	...	...	...	...	...
H. Transfer to Contingency Fund	...	...	...	...	...	...
The percentage of charged expenditure and voted expenditure to total expenditures during 2023-24 and 2024-25 was as under:-						
Year	Percentage of total expenditure					
	Charged			Voted		
2023-24	10.79			89.21		
2024-25	8.28			91.72		

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

	On 1 April 2024	During the Year 2024-25	On 31 March 2025
	1	2	3
	(₹ in crore)		
Capital and other Expenditure			
<i>Capital Expenditure (Sub Sector wise)</i>			
General Services	3,817.16	685.92	4,503.08
Education, Sports, Art and Culture	2,094.70	320.60	2,415.30
Health and Family Welfare	1,708.53	78.75	1,787.28
Water Supply, Sanitation, Housing and Urban Development	7,631.53	956.37	8,587.90
Information and Broadcasting	64.71	1.36	66.07
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	1126.73	368.65	1,495.38
Social Welfare and Nutrition	246.43	89.69	336.12
Other Social Services	18.21	...	18.21
Agriculture and Allied Activities	1,692.75	266.48	1,959.23
Rural Development	3,655.13	62.06	3,717.19
Special Areas Programme	1,127.92	9.90	1,137.82
Irrigation and Flood Control	1,248.72	94.83	1,343.55
Energy	2,144.69	321.24	2,465.93
Industry and Minerals	621.08	73.22	694.30
Transport	7,760.56	1,170.40	8,930.96

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

	On 1 April 2024	During the Year 2024-25	On 31 March 2025
	1	2	3
	(₹ in crore)		
Capital and other Expenditure - Contd..			
Communication	0.87	...	0.87
Science Technology and Environment	79.33	1.20	80.53
General Economic Services	665.56	208.58	874.14
Total - Capital expenditure	35,704.61	4,709.25	40,413.86
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	7.54	...	7.54
Social Welfare and Nutrition	10.21	...	10.21
Others	0.24	...	0.24
Agriculture and Allied activities	32.97	(-)0.27	32.70
Rural Development	0.40	...	0.40
Energy	256.75	(-)9.00	247.75
Industry and Minerals	3.48	...	3.48

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

	On 1 April 2024	During the Year 2024-25	On 31 March 2025
	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	15.74	4.65	20.39
Loans for Miscellaneous Purposes	0.31	...	0.31
TOTAL - Loans and Advances	408.80	(-)4.62	404.18
TOTAL - Capital and other expenditure	36,113.41	4,704.63	40,818.04
Deduct Contribution from Contingency Fund	...	...	...
Contribution from Miscellaneous Capital Receipts	...	...	...
Contribution from development funds, reserve funds etc.	...	...	...
Net - Capital and other Expenditure	36,113.41	4,704.63	40,818.04

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

	On 1 April 2024	During the Year 2024-25	On 31 March 2025
	1	2	3
	(₹ in crore)		
PRINCIPAL SOURCES OF FUNDS			
Debt-			
Internal Debt of the State Government	11,929.35	189.98	12,119.33
Loans and Advances from the Central Government	1,994.64 [§]	1,610.69	3,605.33
Small Savings, Provident Funds etc.	6,460.77 [*]	310.41	6,771.18
Total: Debt	20,384.76	2,111.08	22,495.84
Other Receipts -			
Contingency Fund	10.00	...	10.00
Reserve Funds	842.40	198.68	1,041.08
Net balances under Deposits	1,107.46 [#]	40.56	1,148.02
Civil Advances	(-)2.33	...	(-)2.33
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	(-)98.71	(-)6.32	(-)105.03
Remittances	(-)418.97	6.43	(-)412.54
TOTAL - Other Receipts	1,439.85	239.35	1,679.20
TOTAL - Debt and Other Receipts	21,824.61	2,350.43	24,175.04

[§] Decreased by ₹168.09 crore (net) due to i) decrease of ₹171.00 crore on account of prior-period adjustment of Central Govt. Loan in lieu of GST compensation by MoF of Finance, GoI and (ii) increase of ₹2.91 crore due to *proforma* transfer from MH 8443-800- Other Deposits to MH 6004-02-101-Block Loans due to misclassification of previous

^{*} Differs with Statement 21 by ₹0.01 crore due to rounding off.

[#] Decreased by ₹2.91 crore due to proforma transfer to MH 6004-02-101-Block Loans.

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

	On 1 April 2024	During the Year 2024-25	On 31 March 2025
	1	2	3
	(₹ in crore)		
PRINCIPAL SOURCES OF FUNDS - Concl'd.			
Deduct -			
(i) Cash Balance	(-)3.50	2.69	(-)0.81
(ii) Investments	1,346.36	(-)771.88	574.48
Total	20,481.75	3,119.62	23,601.37
Add : Revenue Surplus (+)/ Deduct : Revenue Deficit (-) for 2024-25		1,585.01	
Add- Amount closed to Government Accounts during 2024-25		...	
Deduct: Interstate settlement		...	
Net-Provision of funds		4,704.63	
Progressive Net Capital and other Expenditure		40,818.04	
Progressive Principal Sources of Funds		23,601.37	

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

	On 1 April 2024	During the Year 2024-25	On 31 March 2025
	1	2	3
	(₹ in crore)		
Difference		17,216.67	
The difference of ₹17,216.89 crore is explained below:			
Cummulative Revenue Surplus to the end of 31 March 2025		17,216.67	
Amount closed to Govt. Account		...	
Proforma correction to Cash Balance		...	
Total		17,216.67	

**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 2025 :-

Debit Balances (₹ in crore)	Sector of the General Account	Name of Account	Credit Balances (₹ in crore)
		Consolidated Fund	
23,197.21 [#]	A to D and Part of L	Government Account	
...	E	Public Debt	15,724.66
404.17	F	Loans and Advances	
		Contingency Fund	
...		Contingency Fund	10.00
		Public Account	
	I	Small Savings Provident Fund etc.	6,771.19
	J	Reserve Funds	
		(i) Reserve funds bearing Interest	846.14
		(ii) Reserve funds not bearing Interest	1,561.70
		Gross Balance	
1,366.76		Investments	
	K	Deposits and Advances	
...		(i) Deposits bearing Interest	1.17
...		(ii) Deposits not bearing Interest	1,146.85
2.33		(iii) Advances	

[#]Please see 'B' at page 2 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 2025 - Concl'd.

Debit Balances (₹ in crore)	Sector of the General Account	Name of Account	Credit Balances (₹ in crore)
	L	Suspense and Miscellaneous	...
574.48		Investments	...
105.03		Other Items (Net)	...
412.54	M	Remittances	...
...	N	Cash Balance	0.81 ^{&}
26,062.52			26,062.52

[&]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 - Contd.**

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

Dr.	Details	Cr.
	<i>(₹ in crore)</i>	<i>(₹ in crore)</i>
20,243.97	A - Balance at the Debit of the Government Account on 1 April 2024	...
...	B - Receipt Heads (Revenue Account)	21,103.62
...	C - Receipt Heads (Capital Account)	...
19,518.61	D - Expenditure Heads (Revenue Account)	...
4,709.25	E - Expenditure Heads (Capital Account)	...
...	F - Suspense and Miscellaneous (Miscellaneous Government Account)	...
...	G - Interstate settlement	...
	Adjustment due to Proforma Corection of Back to Back Loan	171.00
...	H - Amount at the debit of Government Account on 31 March 2025	23,197.21
44,471.83	Total	44,471.83

(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.

**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.**

Prior Period adjustment in Compliance with IGAS-4

Sr. No.	Type of correction	Head of Accounts (Major, Minor Head wise details of both the affected heads of accounts)	Carry forward Opening balance as on 01-04-2024	Year of prior period adjustment	Amount of - correction	Reason of correction	Opening Balance as on 01-04-2024 after correction	Remarks, if any
1	Proforma Correction {Para 5.15.2(ii)}	6004-09-101	₹627.37 crore (Credit)	2023-24	₹171.00 crore	Repayment of back to back loan in lieu of GST Compensation paid by the Central Government from GST Compensation Fund in the Public Account of India.	₹456.37 crore	Since. B2B loan was not repayable by the State Government to the Central Government its impact has been reflected in the calculation of Government Accounts as on 31 March 2025 in Statement 13.

Notes to Finance Accounts for the year 2024-25

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, one Cyber treasury (for SNA SPARSH) 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 2024 to 31 March 2025.

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

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

Accountant General (Accounts and Entitlements) in each state.

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

Cash basis: The accounts represent the actual cash receipts and disbursements during the reporting period with the exception of such book adjustments which are authorised. Receipts and disbursements in the Finance Accounts are on net basis i.e. 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 money between the Consolidated Fund and Public Account, *etc.*

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

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

Physical and Financial Assets and Liabilities: Physical Assets and Financial Assets (such as, investments, loans and advances made by the Government, *etc.*), as well as Liabilities, such

as, debt, *etc.*, are measured at historical cost. Physical Assets are not depreciated, and financial assets are not amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

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

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

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

Retirement benefits: Retirement benefits disbursed during the reporting period as per the Pay-As-You-Go basis have been reflected in the accounts, but the future pension liability of the Government towards employees under the Old Pension Scheme, *i.e.*, the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

(vi) Rounding off:

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

(vii) Cash Balance:

Cash balance as reported in the accounts is the balance of the State at the end of the 31st of

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

(viii) Disclosure of Contingent & Committed liabilities:

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

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

(ix) Pass-through transactions:

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

2. Compliance with the Accounting Framework:

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

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

(ii) Operation of unauthorized heads:

No such head was operated by the State Government during the year 2024-25.

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

According to Article 150 of the Constitution of India the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. No new Sub Heads / Detailed Heads were opened by State Government during the year without the advice of the Accountant General (A&E). During 2024-25, the State Government of Tripura opened 34 new Detailed Heads (20 under the Revenue Section, 11 under Capital section and three under both Revenue and Capital) in the budget, with the approval of the Accountant General (Accounts and Entitlement).

3. Consolidated Fund:**(i) Goods and Services Tax:**

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2024-25, the State GST collection was ₹1,741.92 crore compared to ₹1,589.78 crore in 2023-24, registering an increase of ₹152.14 crore (9.57 per cent). In addition, the State received ₹2,660.99 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹4,402.91 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 of the Finance Accounts.

(ii) Misclassification between Revenue and Capital Expenditure:

During the year 2024-25, Government of Tripura incorrectly budgeted and booked expenditure of ₹2,792.30 crore (₹2,788.06 crore as Grants for creation of Capital Assets and ₹4.24 crore as Transfer of Grants to Tripura TAADC, PRIs and ULBs) under Capital Section instead of Revenue Section as has been determined from the purpose of expenditure. Moreover, on scrutiny of vouchers it was noticed that expenditure of ₹16.13 crore, the purpose of which was Revenue in nature, had been incorrectly incurred from the Capital Section. The impact of misclassification on the Revenue/Capital expenditure of the State is given under Para 7. The Revenue expenditure is understated by ₹2,808.43 crore.

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

(iii) Misclassification of Grants-in-aid:

Government of Tripura had incorrectly budgeted and booked grants-in-aid of ₹ 222.94 crore for transfer of funds to the Tripura Tribal Areas Autonomous District Council (TTAADC) under separate Object Head 47 – ‘Transfer of funds to TTAADC, PRI and ULB’. The Accountant General’s Office, on scrutiny of vouchers, observed that these vouchers

represents Grants-in-Aid to an autonomous body outside the Government and should therefore have been classified under Object Head 31-“Grants-in-aid”. This resulted in an understatement of Grants-in-aid expenditure by ₹222.94 crore.

This has reference to figures in Statement 4 B and Statement 10 of the Finance Accounts.

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

All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (Accounts and Entitlement), Tripura. During the year 2024-25, revenue receipts amounting to ₹21,103.62 crore (100 *per cent* of total revenue receipts) and revenue expenditure amounting to ₹19,518.61 crore (100 *per cent* of total revenue expenditure) and capital expenditure amounting to ₹4,709.25 crore (100 *per cent* of total capital expenditure) were reconciled by the State Government. Loans and Advances given by the State Government amounting to ₹5.14 crore (100 *per cent* of total loans and advances given by the State Government) were reconciled.

During the last year 2023-24, revenue receipts amounting to ₹20,538.02 crore (100 *per cent* of total revenue receipts) and revenue expenditure amounting to ₹18,342.05 crore (100 *per cent* of total revenue expenditure) and capital expenditure amounting to ₹2,734.19 crore (100 *per cent* of total capital expenditure) were reconciled by the State Government. During the last year, Loans and Advances given by the State Government amounting to ₹100.25 crore (100 *per cent* of total loans and advances given by the State Government) were reconciled.

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

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

During the year 2024-25, ₹16.46 crore under six Major Heads of accounts, constituting 0.07 *per cent* of the total Revenue and Capital expenditure (₹24,227.86 crore*) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous year 2023-24, ₹64.46 crore under 15 Major Heads of accounts, constituting 0.31 *per cent* of the total Revenue and Capital expenditure (₹21,076.24 crore*) was classified under the Minor Head 800-Other Expenditure in the accounts.

Similarly, ₹106.12 crore under 39 Major Heads of Accounts, constituting 0.50 *per cent* of the total Revenue Receipts (₹21,103.62 crore) was classified under Minor Head 800-Other Receipts in the accounts during the year 2024-25.

* excludes expenditure on Loans & Advances and repayment of Public Debt.

During the previous year, ₹242.58 crore under 38 Major Heads of Accounts, constituting 1.18 per cent of the total Revenue Receipts (₹20,538.02 crore) was classified under Minor Head 800-Other Receipts in the accounts.

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

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

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

During the year 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:

Table 1: Status of PL Accounts

(₹ 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 March 2025	
Number of Administrators / Accounts	Amount	Number of Administrators /Accounts	Amount	Number of Administrator s/ Accounts closed	Amount	Number of Administrators / Accounts	Amount
205	320.98	...	117.04	...	122.66	205	315.36

In last three years, 50 PL Accounts having 'Nil' balance remained in-operative.

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

(vii) Unadjusted Abstract Contingent (AC) Bills:

Financial rules (Rule 290 of Central Treasury Rules) envisage that no moneys should be drawn from government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills. In terms of Rule 31(12)(ii) of Delegation of Financial Power Rules, 2019 of Govt. of Tripura, drawal of the amount in AC Bill should be adjusted in Detailed Countersigned Contingent (DCC) bills submitted to Countersigning officer within 60 days from the date of drawal of the amount.

Out of 1,134 unadjusted AC Bills (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 07 bills amounting to ₹1.27 crore were adjusted and 31 AC bills amounting to ₹31.31 crore drawn during February 2025 and March 2025 were not due during the year.

DCC Bills in respect of a total of 720 AC bills amounting to ₹28.62 crore due for adjustment as on 31 March 2025 were not received. Details of unadjusted AC bills as on 31 March 2025 pending submission of DCC bills are given below:

Table 2: Year-wise status of Unadjusted AC Bills

Year	Number of unadjusted AC Bills	Amount (₹ in crore)
Up to 2023-24	699	27.88
2024-25	21	0.74
Total	720	28.62

(viii) Utilization Certificates for Grants-in-Aid not received:

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

During the year 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:

Table 3: Year-wise status of Awaiting UCs

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Up to 2023-24	2,539	905.32
2024-25	2,331 ^{&}	473.35
Total	4,870[#]	1,378.67

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

& Involving 36 departments.

Involving 43 departments.

There were 2,867 UCs amounting to ₹960.87 crore outstanding as on 31 March 2024.

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

(ix) 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 Accounts.

Details of these Funds/Deposits and interest paid by the Government during the year 2024-25 are given below:

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

Funds/Deposits	Opening Balance on 1 April, 2024	Basis for calculation of interest	₹ in crore		
			Interest due	Interest paid	Interest short paid
Defined Contribution Pension Scheme for Government Employees	1.02	Interest calculated as per the rate of interest notified by the Government/ payable to General Provident Fund as 7.1 per cent.	0.10	Nil	0.10
State Compensatory Afforestation Fund	444.54	Interest calculated as per the circular issued by the Ministry of Environment, Forest & Climate Change dated 09-01-2025, which is 3.35% for 2024-25.	14.89	33.15*	Nil

State Disaster Response Fund (SDRF)	171.85**	Interest calculated on half-yearly basis (OB as on 01 April 2024 was ₹171.85 crore and as on 01 October 2024 was ₹192.18 crore) at 8.25 <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 2024-25.	15.47	Nil	15.47
State Disaster Mitigation fund (SDMF)	31.09***	Interest calculated on half-yearly basis (OB as on 01 April 2024 was ₹31.09 crore and as on 01 October 2024 was ₹29.69 crore) at 8.25 <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 2024-25.	2.58	Nil	2.58
Total			33.04	33.15	18.15

* Includes interest payment of ₹18.26 crore of previous years paid during the year 2024-25.

** Excludes ₹10 crore invested during the year 2022-23.

*** Excludes ₹15 crore invested during the year 2022-23.

Non-payment of the interest of ₹18.15 crore has led to understatement of Revenue Expenditure to that extent.

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

(x) 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 ₹190 crore which was 0.21 *per cent* of the GSDP for the year 2024-25 (₹89,681.81 crore Advance estimates of GSDP figure at current prices for the year 2024-25 communicated by Directorate of Economics and Statistics, Govt. of Tripura). The total guarantees (principal plus interest) outstanding as on 31 March 2025 was ₹754.05 crore (0.84 *per cent* of the GSDP). During 2024-25, the State Government received ₹1.90 crore towards guarantee commission, which constituted one *per cent* of the fresh guaranteed amount during 2024-25 as required under the relevant rules.

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

(xi) 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 2024-25, the Government of Tripura incurred expenditure of ₹139.39 crore (₹0.61 crore under MH 3435 and ₹ 138.78 crore under MH 2406) as Revenue expenditure against the budget allocation of ₹224.45 crore (₹0.61 crore under MH 3435 and ₹223.84 crore under MH 2406) under Major Head 3435-Ecology and Environment and Major Head 2406-Forestry and Wild Life. During the previous year 2023-24, the Government of Tripura incurred expenditure of ₹141.95 crore (₹0.87 crore under MH 3435 and ₹ 141.08 crore under MH 2406) as Revenue Expenditure the budget allocation of ₹256.09 crore (₹0.87 crore under MH 3435 and ₹255.22 crore under MH 2406) under 3435-Ecology and Environment and Major Head 2406-Forestry and Wild Life.

This has reference to Statements 15 of the Finance Accounts.

(xii) Expenditure relating to unforeseen/extraordinary events:

During the year 2024-25, the Government of Tripura incurred expenditure of ₹183.19 crore on relief measures relating to unforeseen/extraordinary events and booked the expenditure directly to the Major Head 8121 in Public Account. The Government received ₹258.01 crore (₹71.60 crore for SDRF and ₹186.41 crore for NDRF) from the Central Government for this purpose, being grants in aid/central assistance etc. which has been accounted for under Major Head 1601.

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

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

(xiii) Writing off of Central Loans:

Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, (29 February 2012), had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Tripura had made excess repayment of ₹6.88 crore (principal ₹2.79 crore, interest ₹4.09 crore) after the effective date of the order i.e. after 31 March 2010, of which, Ministry of Finance has so far adjusted ₹4.34 crore leaving a balance amount of

₹2.54 crore pending adjustment. No amount was adjusted by the Ministry of Finance, GoI during the year 2024-25.

This has reference to Statement 17 of the Finance Accounts.

(xiv) Loans given by the State Government:

During the year 2024-25, the State Government had disbursed a loan amount of ₹5.14 crore and ₹9.76 crore was recovered. The balance of outstanding loan as on 31 March 2025 stands at ₹404.17 crore.

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

The 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.

(xv) 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.

(xvi) Expenditure on Centrally Sponsored Schemes (CSSs):

During the year, the total on-budget expenditure booked under Centrally Sponsored Schemes and Central Sector Schemes, as on 31 March 2025, is ₹3,826.96 crore (Revenue Expenditure of ₹3,118.80 crore and Capital Expenditure of ₹708.16 crore), which includes expenditure out of Central Assistance (₹3,111.41 crore) and State share (₹715.55 crore) for Centrally Sponsored Schemes and Central Sector Schemes.

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

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

As per the PFMS portal of the CGA, ₹1,438.98 crore was directly received by the implementing agencies including beneficiaries under DBT (NGOs, Statutory organizations, Urban/Rural Bodies, Beneficiaries, etc.) in the State during 2024-25. The direct transfer of fund to the implementing agencies has decreased by 22.53 *per cent* as compared to 2023-24 (from ₹1,857.49 crore in 2023-24 to ₹1,438.98 crore in 2024-25).

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

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

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

The State Government did not disclose the off-budget liabilities in their budget documents/annual financial statements and have intimated that there are no off-Budget liabilities during the year 2024-25.

(xix) Transfer of funds to Single Nodal Agency (SNA):

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

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

As per the SNA 01 report of PFMS portal, the State Government received ₹2,310.24 crore being Central share during the year in its Treasury account. As on 31 March 2025, the Government transferred Central share of ₹2,910.60 crore and State share of ₹809.07 crore to the SNAs. The total transfer of ₹3,719.67 crore was through GIA bills. Detailed vouchers and supporting documents of actual expenditure were not received by Accountant General (A&E) office from the

SNAs. An amount of ₹977.77 crore (including unspent balances of ₹5.07 crore under escrow account) was lying unspent in the bank accounts of SNAs as on 31 March 2025.

As per the details provided by the State Government, ₹2,964.45 crore (excluding ₹368.38 crore of Jal Jeevan Mission) was transferred to the SNAs by the State Government being total Central Share during the year 2024-25. The proportionate State Share transferred was ₹719.55 crore (including ₹61.35 crore of Jal Jeevan Mission). During the year 2024-25, the State Government transferred a total of ₹3,684.00 crore to the SNAs through GIA Bills. There was an amount of ₹977.77 crore lying unspent in the accounts of SNAs as on 31 March 2025.

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

(xx) Funds transferred to DDO Bank Account:

During the year 2024-25, 4 (four) new Bank Accounts have been opened by the DDOs of the Government of Tripura.

As per Rule 290 of the Central Treasury Rules adopted by the Government of Tripura: no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of 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 1504), 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.

4. Contingency Fund:

As per Contingency Fund of Tripura Act, 1972, the Contingency Fund of the State of Tripura has a corpus of ₹10 crore. During the year there was no transaction from the Fund. As on 31 March 2025, Contingency Fund has balance of ₹10 crore.

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

5. Public Account:

(i) National Pension System (NPS):

State Government employees recruited on or after 01 July 2018 are covered under the National Pension System (NPS), which is a Defined Contribution Pension Scheme. In terms of the scheme, the employee has to contribute 10 *per cent* of his/her monthly pay and the State Government has also to make a contribution at the rate of 10 *per cent*. However, the State Government has

enhanced the rate of Government Contribution from 10 *per cent* to 14 *per cent* with effect from 01 July 2023 vide Notification No. F. 8(1)-Fin (G)/2004(P-1)/819-1020 dated 15 July 2023. The entire amount has to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank.

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.

(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 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.

(b) State Disaster Mitigation Fund:

The State Disaster Mitigation Fund (SDMF) is to be constituted under section 48 (1) (c) of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disaster covered under State Disaster Response Fund (SDRF)/National Disaster Response Fund (NDRF) guidelines and the State specific local disaster notified by the State Government from time to time. The State Government has created the SDMF vide Notification

No. F.23 (1)-REV/2002/P-I dated 16 November 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.

(c) State Compensatory Afforestation Fund: In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund (SCAF) under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation. During the year 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.

(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 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.

(b) Guarantee Redemption Fund: The State Government constituted the Guarantee Redemption Fund to be administered by RBI. The latest amendment to the Fund notification issued by the State Government on 21 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.

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

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

The erstwhile Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF) vide GoI's Gazette notification dated 31 March 2018. The CRIF is 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 2024-25, the State Government received grants of ₹23.94 crore towards CRIF. The State Government transferred ₹24.40 crore (₹15.96 crore of 2024-25 and ₹8.44 crore of previous year) to the Fund in the Public Account as on 31 March 2025. The State Government did not transfer ₹7.98 crore received in March 2025 to the fund in the Public Account as on 31 March 2025.

The short transfer of ₹7.98 crore understated the revenue expenditure.

(iv) Suspense and Remittance Balances:

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads, was ₹487.74 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.

(v) Cheques, Bills and Digital Payments:

MH 8670 Cheques and Bills are not operated by the State Government. In case of digital

payments, payment orders through electronic mode are treated as expenditure as and when the transaction is completed. However, in case of failure referred to as 'e-Kuber failed' transactions, the treatment of the transaction is accounted for as suspense in 8658. In the year 2024-25, an amount of ₹3.79 crore was accounted for as suspense due to e-Kuber failed transactions.

(vi) Road Development Cess levied by the State:

During the year 2024-25, the total collection of Road Development Cess by the Government of Tripura was ₹332.57 crore (2023-24: ₹374.52 crore). The State Government transferred ₹527.65 crore (₹332.57 crore of 2024-25 and ₹195.07 crore of previous years) to the designated fund under Public Account (MH 8225-02-101-State Roads and Bridges Fund).

(vii) Remittance to National Mineral Exploration Trust (NMET):

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

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

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

As per the new accounting procedure notified by ministry of Mines, Government of India vide F.No.8/1/2015-NMET dated 05 April 2018, the holder of the mining lease or prospecting license-cum-mining lease shall, while making payment of royalty to the State Government, pay to the Trust a sum equivalent to two *per cent* of the royalty as NMET contribution by depositing the same in the Public Account of the State under Major Head 8449-123-NMET Deposits. The receipts collected by the State Government under Major head 8449-123-NMET Deposits will be

transferred to Central Government on monthly basis by debiting the same HOA. The NMET Fund is non-lapsable and non-interest-bearing fund created under the Public Account of India. The State Government did not collect any royalty on account of mineral concessions, fees and royalties as there is no major mineral deposit available under mining lease in the State.

(viii) Cash Balance:

The Cash balance as on 31 March 2025 as per the record of Accountant General was ₹31.79 lakh (Debit) and that reported by the RBI was ₹32.62 lakh (Credit). There was a net difference of ₹0.83 lakh (Credit), mainly due to pending reconciliation between the Treasury/ RBI/ Agency Bank and AG Office. The position for the last year, *i.e.*, as on 31st March 2024 was ₹0.05 lakh (Credit).

After reconciliation, the net difference reduced to 'Nil' as on 30 June 2025.

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

The Central share received upto 01 March 2025 was transferred to the bank accounts of SNAs by the State till 31 March 2025.

6. State specific:

Deviation from Prescribed Accounting Procedures under the Guidelines on State Disaster Response Fund (SDRF) and State Disaster Mitigation Fund (SDMF):

The accounting treatment adopted by the Government of Tripura for transactions relating to the State Disaster Response Fund (SDRF) and State Disaster Mitigation Fund (SDMF) was not in accordance with the 'Guidelines on Constitution and Administration of the State Disaster Response Fund and National Disaster Response Fund' issued by the Ministry of Home Affairs. As per paragraphs 7, 8, and 9 of the SDRF Guidelines, States are required to:

- (i) provide budget provision under Major Head 2245 - Relief on account of Natural Calamities-05 State Disaster Response Fund - 101 Transfers to Reserve Fund and Deposit Accounts - State Disaster Response Fund;
- (ii) book all relief expenditure under Major Head 2245 and depict adjustments against the SDRF as a negative entry under 2245-05-901- Deduct amount met from SDRF for relief expenditure; and
- (iii) avoid direct expenditure from the Public Account.

However, examination of the accounts for 2024-25 revealed that the Government of Tripura received ₹258.01 crore (₹71.60 crore for SDRF and ₹186.41 crore for NDRF) from the Government of India under Major Head 1601 - Grants-in-Aid from the Central Government, but incurred expenditure of ₹183.19 crore on relief measures by booking the expenditure directly under Major Head 8121- General and Other Reserve Funds in the Public Account. This treatment

bypassed the Consolidated Fund, even though the expenditure was duly authorised by the Legislature.

Similarly, in respect of SDMF, no central assistance was received during the year. The State Government, however, incurred expenditure of ₹5.39 crore directly from the fund without routing the expenditure through the Consolidated Fund as against the guidelines issued by the Ministry of Home Affairs.

In the absence of expenditure being routed through the Consolidated Fund, the Finance Accounts do not reflect calamity-wise expenditure details, defeating the purpose of transparency envisaged in the SDRF and SDMF Guidelines issued by the Ministry of Home Affairs. When expenditure is booked directly in the Public Account, only lump-sum figures are exhibited without calamity/ functional/ scheme-wise details, thereby obscuring the actual utilisation of disaster relief funds.

7. Impact on Receipts, Expenditure and Cash Balance:

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

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

(₹ in crore)

Para No.	Item	O/S RE	U/S of RE	O/S CE	U/S of CE	O/S RR	U/S of RR	U/S CB	O/S of CB
3(ii)	Misclassification between Revenue and Capital account	...	2,808.43	2,808.43	...	...	...	...	...
3(ix)	Non-payment of interest on Reserve Funds/Deposits bearing interest.	...	18.15	...	...	...	...	...	...
5(i)	Non-Transfer of NPS amount to NSDL.	...	...	...	...	...	...	...	1.17
5(iii)	Short transfer of CRIF grants to Public Account	...	7.98	...	...	7.98	...	...	...
5(v)	Failed transactions	3.22	...	0.57	...	...	...	...	...
Total (Net Impact)	Overstatement ((O/S)/ Understatement (U/S))	2,831.34 (Understatement)		2,809.00 (Overstatement)		7.98 (Overstatement)		1.17 (Overstatement)	

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