



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

# Report of the Comptroller and Auditor General of India on State Finances for the year 2023-24



**Government of Tripura**  
**Report No. 1 of 2025**  
**(State Finances Audit Report)**



**Report of the  
Comptroller and Auditor General of India  
on State Finances for the year 2023-24**

**GOVERNMENT OF TRIPURA  
Report No. 1 of 2025**



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## Preface

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1. This State Finances Audit Report for the year 2023-24 has been prepared for submission to the Governor of Tripura under Article 151 of the Constitution of India for being laid before the Legislative Assembly of the State of Tripura.
2. Chapter I of this Report contains the basis and approach to State Finances Audit Report, Structure of the Report, Structure of Government Accounts, Budgetary processes, Trends in key fiscal parameters like revenue surplus / deficit, fiscal surplus/ deficit, etc., and fiscal correction path.
3. Chapters II contains a broad perspective of the finances of the State, analyses the critical changes in major fiscal aggregates relative to the previous year, overall trends during the last five years, debt profile of the State and key Public Account transactions, based on the Finance Accounts of the State.
4. Chapter III is based on the Appropriation Accounts of the State and reviews the appropriations and allocative priorities of the State Government and reports on deviations from Constitutional provisions relating to budgetary management for the year ended 31 March 2024.
5. Chapter IV on 'Quality of Accounts & Financial Reporting Practices' provides an overview and status of the State Government's compliance during the year 2023-24 with various financial rules, procedures and directives.
6. Reports of the Comptroller and Auditor General of India containing the findings of Performance Audit and Compliance Audit in various Government departments, observations arising out of audit of Statutory Corporations, Boards and Government Companies and observations on Revenue Receipts are presented separately.



## **EXECUTIVE SUMMARY**



## Executive Summary

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### **About the Report**

*This Report of the Comptroller and Auditor General of India is on the State Finances for the year 2023-24. It provides an overview of the finances, budgetary management and quality of accounts, financial reporting practices and other matters relevant to State Finances.*

*This Executive Summary highlights the contents of this report and through snapshots of the important figures and aspects, provides insight into fiscal sustainability, performance against the budget intent, revenue and expenditure projections, the reasons for variations and its impact.*

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Gross State Domestic Product (GSDP) (at current prices) of Tripura grew from ₹ 54,151 crore in 2019-20 to ₹ 82,625 crore (Advanced) in 2023-24. However, there was a decrease in the growth rate of GSDP from 16.44 *per cent* in 2021-22 to 14.21 *per cent* in 2023-24 in the State.

The revenue receipts grew by 12.17 *per cent* in 2023-24 and it was 24.86 *per cent* to GSDP during the year. The percentage of revenue receipts to GSDP during 2022-23 was 25.31 *per cent* while the growth rate of revenue receipts was 3.95 *per cent* during 2022-23.

The own revenue increased by 9.00 *per cent* and the State's own tax revenue increased by 9.57 *per cent* during 2023-24 over the previous year. The total expenditure (revenue, capital and loans and advances) of the State increased by 6.56 *per cent* from ₹ 19,873.33 crore in 2022-23 to ₹ 21,176.49 crore during the year. Of this, revenue expenditure grew by 3.40 *per cent* and capital expenditure increased by 35.02 *per cent* during the period.

The State was successful in containing the Fiscal Deficit below the target as per Tripura State Fiscal Responsibility and Budget Management (FRBM) Act, 2005 and the road map indicator as *per cent* of GSDP in four out of the last five years period 2019-24. During the current year i.e., 2023-24, there was Fiscal deficit of ₹ 637.58 crore of the State and stood at 0.77 *per cent* of GSDP (Advanced) at current price.

### **Receipt-Expenditure Mismatch**

The continuous mismatch between receipts and expenditure indicates rising fiscal stress. The State has different sources of receipts such as State's own tax revenue, Non-tax revenue, Devolution of States' share in taxes, Grants-in-aid and transfers from the Central Government and non-debt receipts. The State Government's expenditure includes expenditure on revenue account as well as capital expenditure (assets creation, loans and advances, investments, etc.).

From 2019-20 to 2023-24, the revenue receipts grew from ₹ 11,001.59 crore to ₹ 20,538.02 crore during the period. The share of Grants-in-aid in revenue receipts rose from 40.14 *per cent* in 2019-20 to 43.01 *per cent* in 2023-24, indicating increased reliance on support from the Central Government. The State Government received ₹ 4,078.99 crore as Central share for the Centrally Sponsored Schemes (CSS) during 2023-24.

Revenue expenditure is incurred to maintain the current level of services and payment for past obligation. As such, it does not result in any addition to the State's infrastructure and service network. Between 2019-20 and 2023-24, revenue expenditure increased from ₹ 13,376.91 crore (24.70 *per cent* to GSDP) to ₹ 18,342.05 crore (22.20 *per cent* to GSDP). It consistently made up a significant portion (94 *per cent* to 87 *per cent*) of the total expenditure during the period.

### **Result of expenditure beyond means**

The gap between the revenue receipt and revenue expenditure results revenue surplus or deficit. During 2023-24, the State ended up with a revenue surplus of ₹ 2,195.97 crore (2.66 *per cent* of GSDP) against the revenue surplus of ₹ 570.30 crore (0.78 *per cent* of GSDP) during 2022-23 which increased by ₹ 1,625.67 crore (285.06 *per cent*) during the year.

Capital expenditure is the expenditure incurred for creation of fixed infrastructure assets such as roads, building, *etc.* The State Government spent ₹ 2,734.19 crore in capital account during 2023-24. This was 12.91 *per cent* of total expenditure and 3.31 *per cent* of GSDP in the year 2023-24. Capital expenditure increased by ₹ 709.22 crore (35.02 *per cent*) from ₹ 2,024.97 crore in 2022-23. However, the State booked Grant in Aid of ₹ 1,488.52 crore under Capital section instead of revenue account.

Under the revenue expenditure, the quantum of committed expenditure constitutes the largest share. Committed expenditure has the first charge on the resources and consists of interest payments, expenditure on salaries and wages and pensions. Committed expenditure comprising salary & wages, pension, interest payments *etc.*, constituted 55.35 *per cent* to 68.47 *per cent* of revenue expenditure during last five year period 2019-24. It was 58.58 *per cent* of the revenue expenditure during the year 2023-24. However, the Committed expenditure increased from ₹ 9,158.68 crore (2019-20) to ₹ 10,745.40 crore (2023-24) with an increase of 9.44 *per cent* over ₹ 9,818.45 crore in 2022-23.

Expenditure on salary and wages was ₹ 6,346.58 crore which was 34.60 *per cent* of Revenue expenditure and 29.97 *per cent* of total expenditure during the year 2023-24. Pension payment was ₹ 3,065.40 crore (16.71 *per cent* of RE) during 2023-24.

Interest payment was ₹ 1,333.42 crore during 2023-24 which decreased by ₹ 40.10 crore as compared to 2022-23.

The committed expenditure increased, while the inflexible expenditure decreased from ₹ 3,201.88 crore in 2022-23 to ₹ 3,118.00 crore (17.00 per cent to RE) in 2023-24.

In total, the committed and inflexible expenditure for 2023-24 was ₹ 13,863.40 crore, representing 75.58 per cent of Revenue expenditure. The increase in committed expenditure and decrease in inflexible expenditure result in reduced flexibility for the Government to allocate funds to priority sectors and capital creation.

#### ***Payment of subsidy under non-committed expenditure***

The subsidy payment under non-committed expenditure ranged between 0.42 per cent and 1.01 per cent of total revenue expenditure during the period from 2019-20 to 2023-24 and it was 0.66 per cent in 2023-24. Power subsidy was the major part of the total subsidies constituted 52.28 per cent.

#### ***Contingent Liabilities on account of guarantees***

In 2023-24, the Government provided guarantees against the borrowings of ₹ 105.00 crore and the outstanding amount of guarantees as on March 2024 was ₹ 602.17 crore. The State Government received ₹ 1.05 crore as guarantee fee during the year on the fresh guarantees given by the Government, in accordance with the guidelines.

#### ***Fiscal sustainability***

Fiscal sustainability is examined in terms of macro-fiscal parameters such as deficits, level of debt and liabilities, commitments on account off-budget borrowings, guarantees, subsidies, etc. So far as revenue and expenditure mismatch is concerned, one of the important constraints is committed and inflexible expenditure, which includes salaries and wages, pension payments, interest payments etc, and also other inflexible expenditure such as those arising out of commitment for centrally sponsored schemes, transfer to reserve funds, transfer to local bodies, etc.

#### ***FRBM requirements and compliance with fiscal parameters***

The Tripura Fiscal Responsibility and Budget Management Act/Rules prescribed certain limits within which, revenue deficit/surplus, fiscal deficit/surplus, guarantees, debt as a percentage of the GSDP etc. should be. During 2023-24, the State Government maintained revenue surplus as per the TFRBM Act. The fiscal deficit was 0.77 per cent against the limit of 3.50 per cent; outstanding liabilities was 26.48 per cent as against the limit of 34.50 per cent to GSDP for the year. Outstanding Guarantee was below (0.73 per cent) the limit of one per cent of GSDP in 2023-24. However, there was no off-budget borrowing of the State during 2023-24.

The overall liability of the State showed mixed trend and the percentage of GSDP ranged between 26.48 per cent and 39.40 per cent of GSDP during last five years period. The debt-GSDP ratio in 2023-24 was 26.48 per cent in the State. As per the debt stabilization

## *Executive Summary*

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analysis, the rate of annual growth of outstanding public debt, a part of the overall liability, had increasing trend in the State upto 2019-20 (20.75 *per cent*), and thereafter it decreased. The annual growth of public debt in 2023-24 was 3.89 *per cent*.

During 2019-20 and 2021-22 to 2023-24, the Domar gap was positive but with primary deficit.

### ***Budget performance***

Budget performance in terms of budgetary intent and budget implementation is examined to assess extent to which the aggregate expenditure outturn reflects the amount originally approved both in terms of excess and saving. In the Revenue section (voted), deviation in outturn compared with Budget Estimates (BE) was 16.30 *per cent*. This was mainly due to 75 *per cent* deviation in two grants during 2023-24. In capital section, deviation in outturn compared to BE was 35.34 *per cent* mainly due to 90 *per cent* deviation in six grants and 100 *per cent* deviation occurred in four grants during the year.

It was noticed that supplementary provision of ₹ 1,632.62 crore was obtained in 48 grants/appropriations out of 64 grants/appropriations during 2023-24. Out of total supplementary provision of ₹ 1,632.62 crore, ₹ 1,581.37 crore obtained in 45 grants was unnecessary as their expenditure was less than actual expenditure during the year. In 20 grants, the supplementary grants was more than ₹ 10 crore which proved unnecessary.

*Overall Budget reliability assessment indicates that the deviations between the actual expenditure and original budget as well as between the actual expenditure and the final budget were less than 20 per cent in revenue section. In several cases, the actual expenditure could not come up to the original grant which resulted in savings.*

### ***Quality of Accounts and Financial Reporting***

Quality of accounts and financial reporting covers items, transactions and events which relate to gaps in compliance, regularity weaknesses and issues relating to delay in receipts of those accounting records or adjustment records which evidence the actual expenditure. It also highlights issues pertaining to the accounts and financial reporting such as parking of funds outside the Government accounts, non or short discharging of liabilities and misclassification of transactions and data gaps.

### ***Compliance of IGAS***

The State Government did not fully comply with the Indian Government Accounting Standard (IGAS-2) while it partially complied with IGAS-1: Guarantees given by the Government- Disclosure requirements and IGAS-3: Loans and advances made by the Government.

### ***Operation of PD Account***

During 2023-24, ₹ 137.41 crore was credited in 38 Personal Deposit (PD) Accounts of which ₹ 26.34 crore was transferred from the Consolidated Fund of the State and the balance amount of ₹ 111.07 crore was deposited through challans during the year. There were 205 PD accounts with balance of ₹ 320.98 crore as on 31 March 2024.

### ***Funds to Single Nodal Agency***

The Government of India and the State Government have introduced system of Single Nodal Agency (SNA) for implementation and fund flow for each Centrally Sponsored Schemes (CCS). The share of the Government of India and the State Government is transferred to the Bank Account of SNA lying outside the Government Account.

As per information furnished by the State Government during 2023-24, the SNAs incurred expenditure of ₹ 4,786.29 crore from their Account and as per bank statement there was an unspent amount of ₹ 915.94 crore as on 31 March 2024. However, as per PFMS Report, the SNAs incurred expenditure of ₹ 5,690.14 crore and there was an unspent balance of ₹ 1,041.23 crore (including ₹ 125.29 crore under escrow account) as on 31 March 2024. The difference of expenditure amount of ₹ 903.85 crore requires reconciliation.

### ***Utilisation Certificates against conditional grants***

Despite the requirement of submitting Utilisation Certificates (UCs) against conditional grants within a stipulated time period, 2,867 UCs amounting to ₹ 960.87 crore were pending as on 31 March 2024. Non-submission of UCs creates uncertainty about fund usage and the achievement of objectives, increasing the risk of misappropriation.

### ***DC bills against AC bills***

Similarly, despite the requirement of submitting Detailed Counter Signed Contingency (DCC) bills against the advance money withdrawn through Abstract Contingency (AC) bills, 1,134 AC bills of ₹ 66.92 crore were pending for submission of DCC bills as on 31 March 2024. Out of 1,134 AC bills, 304 bills amounting to ₹ 22.81 crore pertained prior to 2023-24. Non submission of DCC Bills and non-adjustment of advances for a long period is fraught with the risk of misappropriation.

### ***Funds lying outside Government Account***

During 2023-24, the State Government transferred/deposited ₹ 570.86 crore into 646 DDOs Bank Account. As per information received from the State Government, in respect of 756 out of 1,482 DDOs, ₹ 550.14 crore was lying in the Current Deposit/Saving Bank Account of 674 DDOs as on 31 March 2024. The funds were meant for office expenses, liabilities, and Central/State schemes, already recorded as expenditures but remaining unused outside the Government Account.

## *Executive Summary*

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*Compliance with prevailing rules and codal provisions are meant to ensure control and accountability in accounting and financial reporting. Non-compliance and deviations impact the quality of accounting and financial reporting adversely. Non-timely submission of UCs against conditional grants; non-submission of DCC bills against AC bills; Non-compliance of IGAS; and funds remaining unspent out the Government Account have impacted the quality of accounts adversely.*

**CHAPTER I:  
OVERVIEW OF STATE FINANCES**



## CHAPTER-I

# OVERVIEW OF STATE FINANCES

### 1.1 Profile of the State

Tripura is the third smallest State in the North Eastern Region of India. Tripura became a full-fledged State on 21 January 1972. Tripura shares border of 856 km with Bangladesh on three sides - South, West and North (*i.e.*, about 84 *per cent* of its total border). It also shares an internal border with Assam and Mizoram. The State is spread over a geographical area of 10,486.43 sq.km. (0.32 *per cent* of the country's total geographical area) and is home to around 36,73,917 persons (0.30 *per cent* of the total population of the country) as per Census 2011. The total population of the State in 2023-24 was 41.65 lakh<sup>1</sup>. The decadal (2014-2024) growth rate of population of the State was 10.28 *per cent*.

The State has eight districts. The districts are further divided into 23 Sub-Divisions, 58 Blocks and one Autonomous District Council (TTAADC). It was designated as a Special Category State (SCS) in 1969 in terms of the Gadgil<sup>2</sup> formula, now NER State and hence receives 90 *per cent* funding for centrally sponsored schemes as a grant from the Central Government. General and financial data relating to the State is given in **Appendix 1.1**.

#### 1.1.1 Gross State Domestic Product

Gross State Domestic Product (GSDP) is the value of all goods and services produced within the boundaries of the State in a given period of time. Growth of GSDP is an important indicator of the State's economy as it denotes the extent of changes in the level of economic development of the State over a period of time.

Change in sectoral contribution to the GSDP is also important to understand the changing structure of economy. The economic activity is generally divided into Primary, Secondary and Tertiary sectors, which corresponds to the Agriculture, Industry and Service sectors.

Gross Value Added (GVA) is being used for economic analysis by Government of India (GoI) and international organisations like IMF and World Bank as GVA is considered better indicator of economic growth compared to GDP, as it ignores the impact of taxes and subsidies. While GDP can be and is also computed as the sum total of the various expenditures incurred in the economy including private consumption spending, government consumption spending and gross fixed capital formation or investment spending, reflecting essentially on the demand conditions in the economy. Both measures have difference in treatment of net taxes as a result of which the inclusion of taxes in GDP may differ from the real output situation. From a policy maker's perspective it is therefore vital to have a comparison of the GVA and GSVA data for better analysis and making policy interventions.

<sup>1</sup> Information provided by Directorate of Economics and Statistics, Government of Tripura in July 2024.

<sup>2</sup> Shri Dhananjay Ramchandra Gadgil, Dy. Chairman of 3<sup>rd</sup> Planning Commission of India recommended the formula for different category of States of India on the basis of economical background etc. in 1969.

Trends in annual growth of the GSDP compared to GDP and the GSVA compared to GVA of the country are shown in **Table 1.1**. The sectoral contribution of GSDP during the period 2019-20 to 2023-24 are depicted in **Chart 1.1**:

**Table 1.1: Trends in GSDP compared to the GDP (at current prices)**

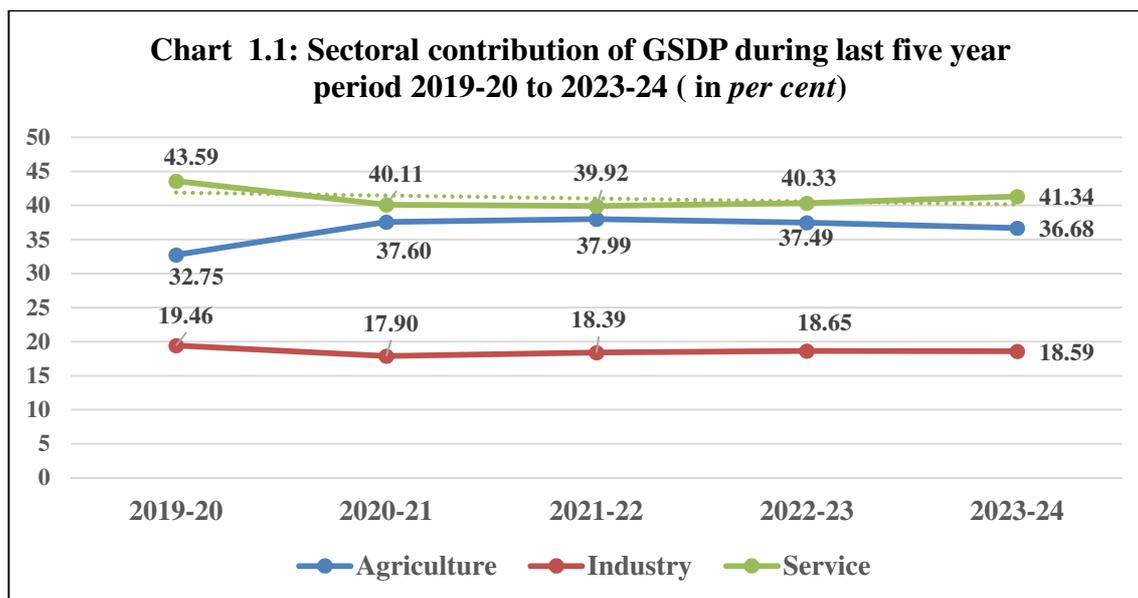
	(₹ in crore)				
Year	2019-20	2020-21	2021-22	2022-23	2023-24
<b>INDIA</b>					
GDP (2011-12 Series)	2,01,03,593	1,98,54,096	2,35,97,399	2,69,49,646 (1 <sup>st</sup> RE)	2,95,35,667 (PE)
GVA <sup>3</sup>	1,83,81,117	1,82,10,997	2,16,35,584	2,46,59,041	2,67,62,147
Growth rate of GDP over previous year (in per cent)	6.37	(-) 1.24	18.85	14.21	9.60
Growth rate of GVA over previous year (in per cent)	7.02	(-) 0.93	18.81	13.97	8.53
Per Capita GDP (in ₹)	1,49,915	1,46,480	1,72,422	1,94,879	2,11,725
<b>STATE</b>					
GSDP (2011-12 Series)	54,151.12	53,504.12	62,302.46	72,347.54	82,624.73(A)
GSVA	51,876.33	51,155.79	59,997.61	69,789.16	79,824.86
Growth rate of GSDP year over year (in per cent) in real terms	8.70	-1.19	16.44	16.12	14.21
Growth rate of GSVA over year (in per cent)	8.27	-1.39	17.28	16.32	14.38
Per Capita GSDP (in ₹)	1,34,973	1,32,076	1,52,329	1,75,261	1,98,379

Source: Directorate of Economics and Statistics, GoT. MoSIP, GoI

The GSDP of Tripura at current prices in 2023-24 was ₹ 82,624.73 crore (Advance Estimates) whereas GDP in 2023-24 was ₹ 2,95,35,667 (PE) crore. The growth of GSDP during the year was 14.21 per cent against the growth of 16.12 per cent in 2022-23. The per capita GSDP in 2023-24 was ₹ 1,98,379 which increased by 13.19 per cent over the previous year and was lower than all India average of ₹ 2,11,725.

<sup>3</sup> GVA- Gross Value Added.

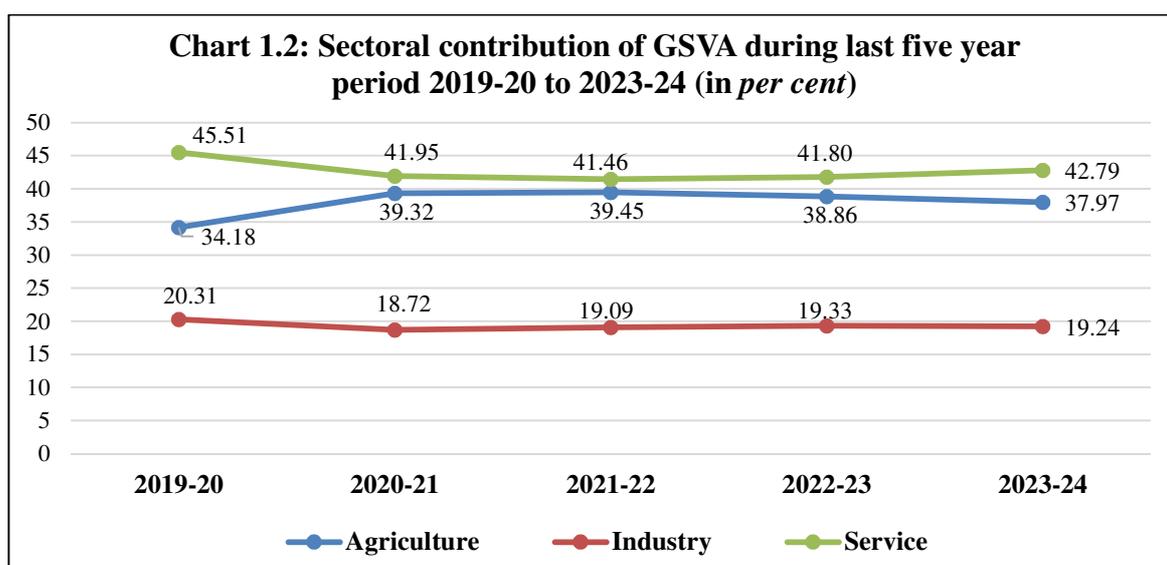
The growth of GSDP and GSVA for the period from 2019-20 to 2023-24 is indicated in the **Chart 1.3:**



Source: Finance Accounts

**Chart 1.1** shows the trend of sectoral contribution of the GSDP for the last five years period 2019-20 to 2023-24. It is seen that while the percentage of contribution of Agricultural sector ranged between 32.75 per cent and 37.99 per cent of GSDP, it was 39.92 per cent and 43.59 per cent in respect of the Service sector during the period. However, the contribution to the Service sector was marginally higher in 2023-24 then the previous year while the contribution of Agriculture sector to GSDP was almost the same during 2022-23 and 2023-24. The contribution of Industry sector was buoyant, and it was overall showing almost same during 2021-22 to 2023-24.

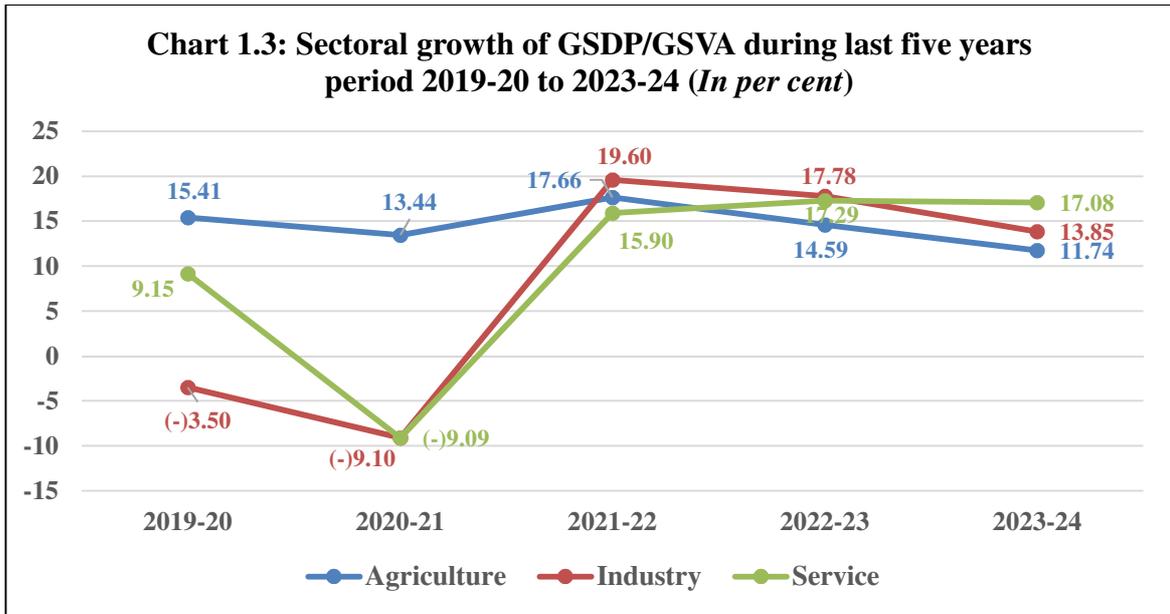
The sectoral contribution of GSVA during the period 2019-20 to 2023-24 are depicted in **Chart 1.2:**



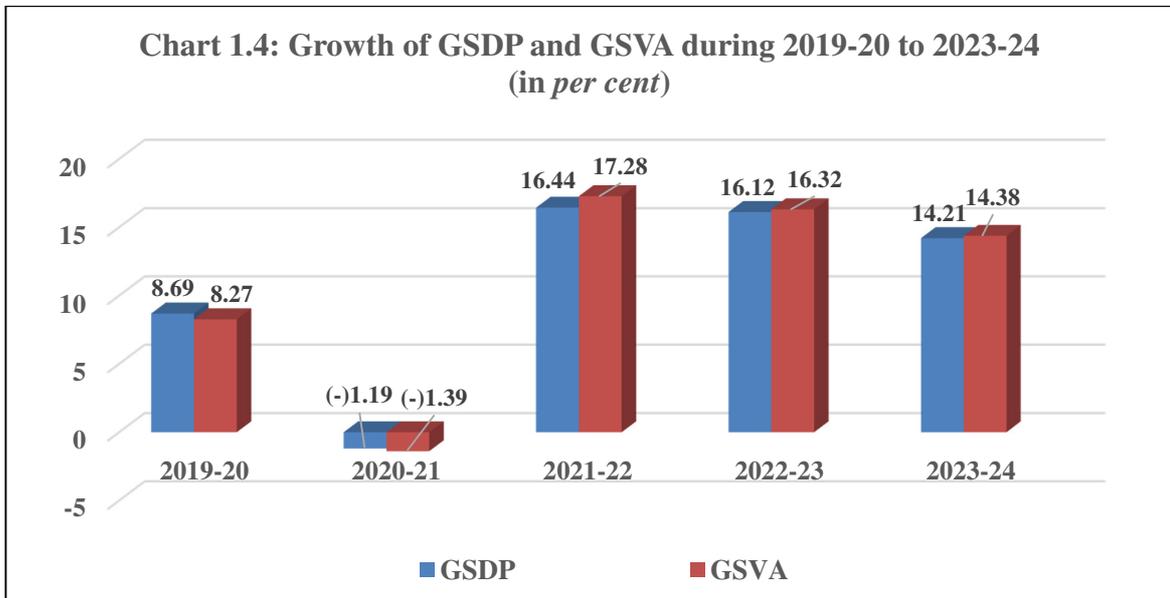
**Chart 1.2** shows the trend of sectoral contribution of the GSVA for the last five years period 2019-20 to 2023-24. It is seen that while the percentage of contribution of Agricultural

sector ranged between 34.18 per cent and 39.45 per cent of GSVA, it was 41.46 per cent and 45.51 per cent in respect of the Service sector during the period. However, the contribution to the Service sector was marginally higher in 2023-24 than the previous year while the contribution of Agriculture sector to GSVA was lower than the previous year. The contribution of Industry sector was buoyant, and it was overall showing almost same during 2021-22 to 2023-24

The trend of sectoral growth of GSDP/GSVA during last five years period is shown in **Chart 1.3:**



Source: Finance Accounts



Source: Directorate of Economics and Statistics, Government of Tripura

**Chart 1.4** shows the trend of growth of GSDP and GSVA during last five years period 2019-24. It was seen that during last five years period, there were negative growth rate both in GSDP and GSVA in 2020-21 as an impact of COVID-19 pandemic. However, there was significant growth of GSDP and GSVA in 2021-22 which was attributed to recovery of

economic activity post COVID-19 pandemic. The growth rate of both GSDP and GSVA were lower in 2023-24 compared to the previous year.

## 1.2 Basis and Approach to State Finances Audit Report

In terms of Article 151 (2) of the Constitution of India, the Reports of the Comptroller and Auditor General of India (CAG) relating to the accounts of a State are to be submitted to the Governor of the State, who shall cause them to be laid before the Legislature of the State. The State Finances Audit Report (SFAR) is prepared and submitted to the Governor of the State under Article 151 (2) of the Constitution of India.

Accountant General (Accounts & Entitlements) prepares the Finance Accounts and Appropriation Accounts of the State annually, from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries; offices and departments functioning under the control of the State Government who are responsible for keeping such accounts, as also the statements received from the Reserve Bank of India. These accounts are audited independently by the Principal Accountant General (Audit), and certified by the CAG.

Finance Accounts and Appropriation Accounts of the State constitute the core data for this Report. Other sources include the following:

- Budget of the State—for assessing the fiscal parameters and allocative priorities *vis-à-vis* projections, as well as for evaluating the effectiveness of its implementation and compliance with the relevant rules and prescribed procedures;
- Results of audit carried out by the Office of the Accountant General (Audit);
- Other data with Departmental Authorities and Treasuries (accounting as well as Monthly Information System);
- GSDP data and other State related statistics; and
- Various Audit Reports of the CAG of India.

The analysis is also carried out in the context of recommendations of the XV Finance Commissions (FCs), State Financial Responsibility and Budget Management (FRBM) Act, best practices and guidelines of the Government of India. A joint meeting was held with State Finance Department on 28 May 2024 and 20 August 2024, wherein the shortcomings noticed during preparation of the Annual Accounts of the State Government for the year 2023-24 and as also pointed out by Audit were discussed. The draft Report was forwarded on 17 January 2025 to the State Government for comments. An exit conference was held on 21 February 2025 with the Finance Department. Replies of the Government, where received, are incorporated in this Report at appropriate places.

## 1.3 Overview of Government Account Structure and Budgetary Processes

The Accounts of the State Government are kept in three parts:

### I. Consolidated Fund of the State {Article 266(1) of the Constitution of India}

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 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.

## **II. Contingency Fund of the State {Article 267(2) of the Constitution of India}**

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.

## **III. Public Account of the State {Article 266 (2) of the Constitution}**

Apart from above, 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 repayable 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 is not subject to vote of the Legislature.

## **Budget Document**

There is a constitutional requirement in India (Article 202) to present before the House or Houses of the Legislature of the State, a statement of estimated receipts and expenditure of the government in respect of every financial year. This 'Annual Financial Statement' constitutes the main budget document. Further, the budget must distinguish expenditure on the revenue account from other expenditure.

**Revenue receipts** consist of tax revenue, non-tax revenue, share of Union Taxes/ Duties, and grants from Government of India.

**Revenue expenditure** consists of all those expenditure of the government, which do not result in creation of physical or financial assets. It relates to those expenses incurred for the normal functioning of the government departments and various services, interest payments on debt incurred by the government, and grants given to various institutions (even though some of the grants may be meant for creation of assets).

The **Capital receipts** consist of:

- **Public Debt receipts:** Market Loans, Bonds, Loans from financial institutions, Net transaction under Ways and Means Advances, Loans and Advances from Central Government, *etc.*; and
- **Non-debt receipts:** Proceeds from disinvestment, Recoveries of loans and advances, *etc.*

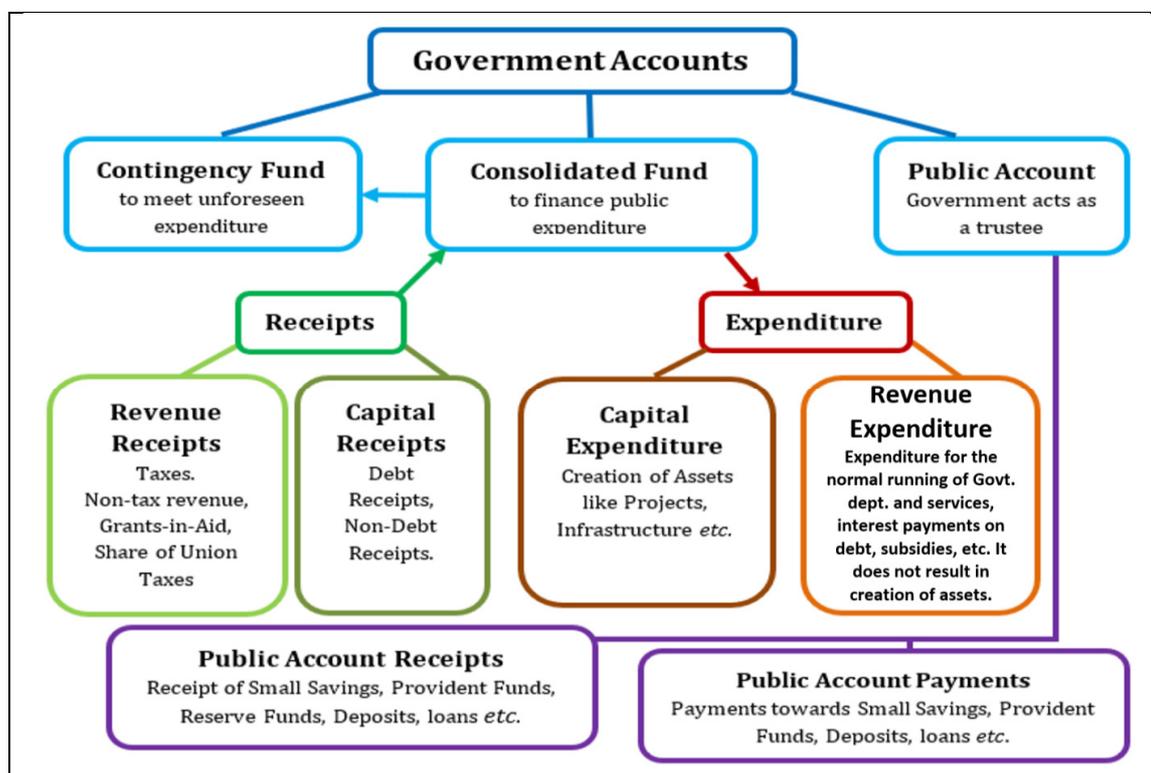
**Capital Expenditure** includes expenditure on the acquisition of land, building, machinery, equipment, investment in shares, and loans and advances by the Government to State Public Sector Enterprises (SPSEs) and other parties.

At present, we have an accounting classification system in government that is both functional and economic.

	Attribute of transaction	Classification
Standardised in List of Major and Minor Heads by CGA	Function- Education, Health, <i>etc.</i> / Department	Major Head under Grants (4-digit)
	Sub-Function	Sub Major head (2-digit)
	Programme	Minor Head (3-digit)
Flexibility left for States	Scheme	Sub-Head (2-digit)
	Sub scheme	Detailed Head (2-digit)
	Economic nature/Activity	Object Head-salary, minor works, <i>etc.</i> (2-digit)

The functional classification lets us know the department, function, scheme or programme, and object of the expenditure. Economic classification helps organise these payments as revenue, capital, debt, *etc.* Economic classification is achieved by the numbering logic embedded in the first digit of 4-digit Major Heads. For instance, 0 and 1 is for revenue receipts, 2 and 3 for revenue expenditure, *etc.* Economic classification is also achieved by an inherent definition and distribution of few object heads. For instance, generally “salary” object head is revenue expenditure, “Construction” object head is capital expenditure. Object head is the primary unit of appropriation in the budget documents.

**Chart 1.5: Structure of Government Accounts**



Source: Finance Accounts

**Public Debt and Public Liability:** In this Report, ‘Public Debt’ has been taken to comprise market borrowings, institutional loans, special securities issued to National Small Savings Fund (NSSF), loans given by the Central Government, etc. For this purpose, the major heads 6003 and 6004-Public Debt have been taken into consideration.

Further, the transactions relating to ‘Small Savings, Provident Fund, etc.’, ‘Reserve Funds’ and ‘Deposit and Advances’ under the Public Account are such that the Government incurs a liability to repay the moneys received or has a claim to recover the amount paid. The transactions relating to ‘Remittances’ and ‘Suspense’ under the Public Account, includes merely adjusting heads such as transactions as remittances of cash between treasuries and currency chests and transfer between different accounting circles.

In this Report, ‘Public Liability’ has been taken to include the transactions under major heads 8001 to 8554 relating to ‘Small Savings, Provident Fund, etc.’, ‘Reserve Funds’ and ‘Deposit and Advances’ along with the transactions under major heads 6003 and 6004.

### Budgetary Processes

In terms of Article 202 of the Constitution of India, the Governor of State causes to be laid before the State Legislature, a statement of the estimated receipts and expenditure of the State for the year, in the form of an Annual Financial Statement. In terms of Article 203, the statement is submitted to the State Legislature in the form of Demands for Grants/ Appropriations and after approval of these, the Appropriation Bill is passed by the Legislature under Article 204 to provide for appropriation of the required money out of the Consolidated Fund.

The State Budget Manual details the budget formulation process and guides the State Government in preparing its budgetary estimates and monitoring its expenditure activities. Results of audit scrutiny of budget and implementation of other budgetary initiatives of the State Government are detailed in **Chapter-III** of this Report.

### 1.3.1 Snapshot of Finances

**Table 1.2** provides the details of actual financial results for the year 2022-23 and 2023-24 *vis-a-vis* Budget Estimates (BE) and GSDP for the year 2023-24.

**Table 1.2: Snapshot of Finances**

(₹ in crore)						
Sl. No.	Components	2022-23 (Actuals)	2023-24 (Budget Estimates)	2023-24 (Actuals)	Percentage of Actuals to BEs	Percentage of Actuals to GSDP
1.	<b>Tax Revenue</b>	<b>9,723.91</b>	<b>10,592.00</b>	<b>11,284.23</b>	<b>106.54</b>	<b>13.66</b>
	Own Tax Revenue	2,999.68	3,360.00	3,287.41	97.84	3.98
	Share of Union taxes/duties	6,724.23	7,232.00	7,996.82	110.58	9.68
2.	<b>Non-Tax Revenue</b>	<b>402.35</b>	<b>450.00</b>	<b>420.52</b>	<b>93.45</b>	<b>0.51</b>
3.	<b>Grants-in-aid and Contributions</b>	<b>8,182.75</b>	<b>11,265.58</b>	<b>8,833.27</b>	<b>78.41</b>	<b>10.69</b>
4.	<b>Revenue Receipts (1+2+3)</b>	<b>18,309.01</b>	<b>22,307.57</b>	<b>20,538.02</b>	<b>92.07</b>	<b>24.86</b>
5.	Recovery of Loans and Advances	51.59	22.00	0.89	0.04	0.001

Sl. No.	Components	2022-23 (Actuals)	2023-24 (Budget Estimates)	2023-24 (Actuals)	Percentage of Actuals to BEs	Percentage of Actuals to GSDP
6.	Borrowings and other Liabilities <sup>4</sup>	1,512.73 <sup>5</sup>	2,685.60	1,400.68	52.16	1.70
7.	<b>Capital Receipts (5+6)</b>	<b>1,564.32</b>	<b>4,085.60</b>	<b>1,401.57</b>	<b>34.31</b>	<b>1.70</b>
8.	<b>Total Receipts (4+7)</b>	<b>19,873.33</b>	<b>26,393.17</b>	<b>21,938.70</b>	<b>83.12</b>	<b>26.55</b>
9.	<b>Revenue Expenditure</b>	<b>17,738.71</b>	<b>22,295.77</b>	<b>18,342.05</b>	<b>82.27</b>	<b>22.20</b>
10.	Interest payments	1,373.52	1,501.73	1333.42	88.79	1.61
11.	Capital Expenditure	2,024.97	5,358.68	2,734.19	51.02	3.50
12.	Loan and advances	109.65	68.88	100.25	145.54	0.12
13.	<b>Total Expenditure (9+11+12)</b>	<b>19,873.33</b>	<b>27,654.45</b>	<b>21,176.49</b>	<b>76.58</b>	<b>25.63</b>
14.	<b>Revenue Deficit(-)/surplus(+) (4-9)</b>	<b>570.30</b>	<b>11.81</b>	<b>2,195.97</b>	<b>18,594.16</b>	<b>2.66</b>
15.	<b>Fiscal Deficit(-)/Surplus(+){(4+5)-13}</b>	<b>(-)1,512.73</b>	<b>(-) 3,778.62</b>	<b>(-)637.58</b>	<b>(-)16.87</b>	<b>(-)0.77</b>
16.	<b>Primary Deficit (15-10)</b>	<b>(-) 139.21</b>	<b>(-) 2,276.89</b>	<b>695.84</b>	<b>31.56</b>	<b>0.84</b>

Source: Finance Accounts.

During 2023-24, though the Revenue Receipts increased by 12.17 per cent over the previous year, it fell short by 7.93 per cent than the budget estimates during the year.

However, Revenue Expenditure was less than the Revenue Receipts in 2023-24 resulting in there was a Revenue surplus of ₹ 2,195.97 crore during the year. Capital Expenditure increased significantly 39.97 per cent during 2023-24 over the previous year though it was only 52.89 per cent of the budget estimates for the year.

Revenue Deficit stood at ₹ 2,195.97 crore, which is significantly higher than the Budget Estimate (BE) of ₹ 11.81 crore. This was 2.66 per cent of GSDP, signalling a persistent structural imbalance. Fiscal Deficit improved significantly, reducing to ₹ 637.58 crore, far lower than the BE of ₹ 3,778.62 crore. It was only 0.77% of GSDP, showing significant improvement. Primary Deficit turned into a surplus of ₹ 695.84 crore, indicating that after excluding interest payments, the state has a positive fiscal balance.

### 1.3.2 Snapshot of States Assets and Liabilities

Government accounts capture the financial liabilities of the Government and the assets created out of the expenditure incurred. The liabilities consist mainly of internal borrowings, loans and advances from the GoI, receipts from the public account and reserve funds, and the assets comprise mainly the capital outlay and loans and advances given by the State Government and cash balances. **Table 1.3** shows the Stock and Flows of the State at the end of 31 March 2024 as compared to the end of 31 March 2023.

<sup>4</sup> Borrowings and other Liabilities: Net (Receipts-Disbursements) of Public Debt + Net of Contingency Fund +Net (Receipts - Disbursements) of Public Account liabilities + Net of Opening and Closing Cash Balance.

<sup>5</sup> Includes back to back loan of ₹ 627.37 crore given by the GoI upto 2021-22 in lieu of compensation of GST without any repayment obligations.

**Table 1.3: Assets and Liabilities**

(₹ in crore)

Liabilities					Assets				
		2022-23	2023-24	Per cent increase			2022-23	2023-24	Per cent increase
<b>Consolidated Fund</b>									
A	Internal Debt	12,097.70	11,929.36	(-) 1.39	A	Gross Capital Expenditure	32,970.43	35,704.61	8.29
B	Loans and Advances from GoI	1,497.97 <sup>6</sup>	2,162.73	44.38	B	Loans and Advances	309.44	408.80	32.11
<b>Contingency Fund</b>		10.00	10.00	-					
<b>Public Account</b>									
A	Small Savings, Provident Funds, etc.	6,220.68	6,460.78	3.86	A	Advances	2.33	2.33	-
B	Deposits	1,152.41	1,110.37	(-)3.65	B	Remittance	418.59	418.98	0.09
C	Reserve Funds	1,745.97	2,046.46	17.21	C	Suspense and Miscellaneous	99.79	68.88	(-)30.97
D	Remittances	-	-	-	<b>Cash balance (including investment in Earmarked Fund)</b>		2,188.84	2,578.39	17.80
		<b>22,724.73</b>	<b>23,719.70</b>	<b>4.39</b>	<b>Total</b>		<b>35,989.42</b>	<b>39,181.99</b>	<b>8.87</b>
		13,264.69	15,462.29	16.55	<b>Cumulative Excess of receipt over Expenditure</b>		-	-	-
<b>Total</b>		<b>35,989.42</b>	<b>39,181.99</b>	<b>8.87</b>			<b>35,989.42</b>	<b>39,181.99</b>	<b>8.87</b>

Source: Finance Accounts.

During 2023-24, the total liabilities of the State Government increased by 4.39 per cent as compared to the previous year mainly due to increase in Loans and Advances from GoI by ₹ 664.75 crore (44.38 per cent) including Special Assistance of ₹ 768.33 crore given for Capital expenditure as loan during the year. Flow from Reserve Funds was increased by ₹ 302.13 crore (17.21 per cent) during the year.

On the other hand, the Assets of the State Government increased by ₹ 3,192.57 crore (8.87 per cent) during 2023-24 as compared to previous year mainly due to increase in Capital expenditure of ₹ 2,734.18 crore (8.29 per cent) offset by increase in cash balances including investment by ₹ 389.55 crore (17.80 per cent) during the year.

Scrutiny of the Finance Accounts for the year 2023-24 revealed that there was a net debit balance of ₹ 68.88 crore under the Major Head 8658-Suspense Account which decreased by 30.98 per cent at the end of 31 March 2024 as compared to previous year. This decrease was mainly due to increase/decrease of net debit/credit balance in the Cash Settlement Suspense Account (Dr. ₹ 109.88 crore) and PAO Suspense (Dr. ₹ 28.76 crore) offset by (Cr.) ₹ 69.33 crore under TDS Suspense Account as on 31 March 2024.

Moreover, as on 31 March 2024, there was a net debit balance of ₹ 418.76 crore under Remittances. There was a net balance of ₹ 4.51 crore under Major Head 8782-102-Public

<sup>6</sup> Includes Special Assistance received as loan for Capital expenditure of ₹ 768.33 crore in 2022-23.

Works Remittances (net of Divisional Receipts and Payments) while there was a net debit balance of ₹ 18.39 crore under Forest Remittances in minor Head 103 under Major Head 8782 as 31 March 2024, though there was no impact on cash balances.

#### 1.4 Fiscal Balance: Achievement of deficit and total debt targets

When a government spends more than it collects by way of revenue, it incurs a deficit. There are various measures that capture government deficit.

Deficits are financed by borrowing giving rise to the Government debt. The concepts of deficits and debt are closely related. Deficits can be thought of as a flow, which add to the stock of debt. If the Government continues to borrow year after year, it leads to accumulation of debt and the Government has to pay more and more by way of interest. These interest payments themselves contribute to the debt.

By borrowing, Government transfers the burden of reduced consumption on future generations. This is because it borrows by issuing bonds to the people living at present but may decide to pay off the bonds some twenty years later by raising taxes or reducing expenditure. Also, Government borrowing from the people reduces the savings available to the private sector. To the extent that this reduces capital formation and growth, debt acts as a 'burden' on future generations.

However, if government deficits succeed in their goal of raising production, there will be more income and, therefore, more saving. In this case, both Government and industry can borrow more. Also, if the Government invests in infrastructure, future generations may be better off, provided the return on such investments is greater than the rate of interest. The actual debt could be paid off by the growth in output. The debt should not then be considered burdensome. The growth in debt will have to be judged by the growth of the economy (State GDP) as a whole.

Government deficit can be reduced by an increase in taxes or reduction in expenditure. However, the major thrust has been towards reduction in the Government expenditure. This could be achieved through making Government activities more efficient through better planning of programmes and better administration.

The State Government has passed the Fiscal Responsibility and Budget Management Act (FRBM), 2005 with the objective of ensuring prudence in fiscal management by eliminating revenue deficit, reducing fiscal deficit and overall/ outstanding debt to acceptable level, establishing improved debt management and improving transparency in a medium term framework. In this context, the Act provides quantitative targets to be adhered by the State with regard to deficit measures and debt level.

As per recommendation of the XV Finance Commission (FC), the State Government further amended (Fifth Amendment) the Tripura FRBM Act, 2005 in 2022 and fixed/Projected the upper limit of fiscal deficits not exceeding the percentage of the estimated GSDP for the financial years 2021-22 to 2025-26. Some Fiscal variables for the year 2022-23 onwards for improvement of debt arrangement and improving transparency in a medium term frameworks are as detailed in **Table 1.4**:

**Table 1.4: Target vis-a-vis achievements in respect of major fiscal aggregates for the year 2023-24**

Fiscal variables	Target as per FRBM Act (percentage of GSDP)	Target set by State Budget (₹ in crore)	Actuals	Percentage of GSDP over	
				Budget	Actuals
Revenue Deficit (-)/ Surplus (+)	Strive to contain Surplus	11.81	2,195.97	(-) 0.01	2.66
Fiscal Deficit (-)/ Surplus (+)	(-) 3.50 per cent	(-)3,778.62	(-)637.58	(-)4.57	(-)0.77
Total outstanding liabilities	34.50 per cent	24,418 .54	21,878.26 <sup>7</sup>	29.55	26.48

As seen from **Table 1.4**, during 2023-24 the State witnessed revenue surplus of ₹ 2,195.97 crore against the budget of Revenue Deficit of ₹ 11.81 crore which was 2.66 per cent of GSDP (Advance Estimates) during the year. Fiscal Deficit target as percentage to GSDP was fixed as 3.50 per cent for 2023-24 as per FRBM (Fifth Amendment) Act, 2022, in view of the upper limit the full borrowing space available. The State, however, met this target as there was Fiscal Deficit of ₹ 637.58 crore (0.77 per cent of GSDP) during the year against the budget of ₹ 3,778.62 crore (4.57 per cent) for the year 2023-24. The State had also achieved the target set in the Medium Term Fiscal Policy (MTFP) Statement under FRBM Act in respect of outstanding liabilities to GSDP for the year 2023-24, as it was 26.48 per cent (excluding the back to back loan) against the target of 34.50 per cent Fixed by the XV Finance Commission and also the MTFP statement for the year. There was no off budget borrowings during the year as informed by the State Government.

As per the Fiscal Indicators-Rolling Target/Achievements of the MTFP Statement implemented by the State, the status of achievement during last five years from 2019-20 to 2023-24 are as shown in **Table 1.5**:

**Table 1.5: Fiscal indicators**

Fiscal Parameters		Achievement vis-a-vis MTFP Target set in the road map				
		2019-20	2020-21	2021-22	2022-23	2023-24
Revenue Deficit(-)/Surplus(+) as percentage of GSDP	T	0.00	0.00	0.00	0.00	0.00
	A	(-)4.39	(-)2.01	2.38	0.78	2.66
Fiscal Deficit(-)/Surplus(+) as percentage of GSDP	T	(-)3.25	(-)5.00	(-) 4.50	(-) 4.00	(-)3.50
	A	(-)6.02	(-)3.57	0.11	(-)2.08	(-)0.77
Total outstanding Liabilities as a percentage of GSDP	T	34.16	36.30	34.90	35.10	34.50
	A	32.96	39.40	34.74	29.86	26.48
Own Tax Revenue as percentage of GSDP	T	6.52	3.60	3.60	3.70	3.80
	A	3.88	4.36	4.20	4.15	3.98

The projection and actuals receipts of various components of the Revenue Receipts for the year 2023-24 against the Budget and Medium Term Fiscal Priority Statement (MTFPS) are shown in **Table 1.6**:

<sup>7</sup> Excluding back to back loan of ₹ 627.37 crore given by the GoI upto 2021-22 in lieu of compensation of GST without any repayment obligations.

Table 1.6: Actuals vis-à-vis projection in budget and MTFP for 2023-24

(₹ in crore)

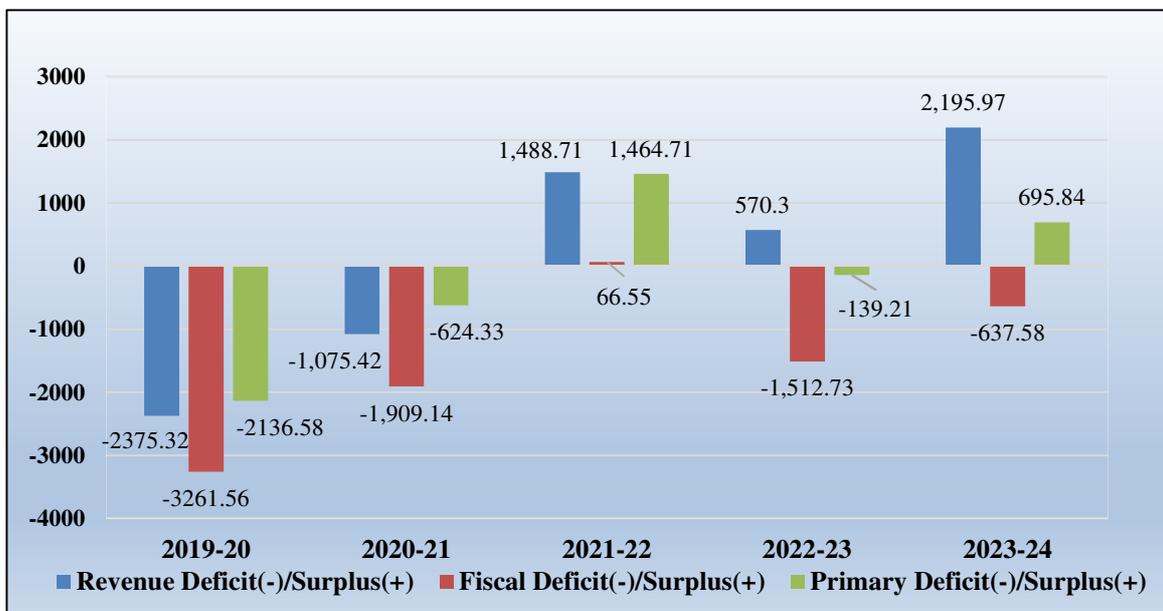
Sl. No.	Fiscal Variables	Projection in Budget	Projection as per MTFP(RE)	Actuals (2023-24)	Variation (in per cent) on	
					Budget	MTFP
1.	Tax Revenue	14,625.57	14,083.95	11,284.23	(-)22.85	(-)19.88
	(i) Own Tax Revenue	3,360.00	3,456.00	3,287.41	(-)2.16	(-)4.88
	(ii) Share of Central Taxes	11,265.57	10,627.95	7,996.82	(-)29.02	(-)24.76
2.	Non-Tax Revenue	450.00	450.00	420.52	(-)6.55	(-)6.55
3.	Grants-in-aid from GoI	11,265.57	10,627.95	8,833.27	(-)21.59	(-)16.89
<b>4.</b>	<b>Revenue Receipts (1+2+3)</b>	<b>26,341.14</b>	<b>25,161.90</b>	<b>20,538.02</b>	<b>(-)22.03</b>	<b>(-)18.38</b>
<b>5.</b>	<b>Revenue Expenditure</b>	<b>22,295.77</b>	<b>21,320.29</b>	<b>18,342.05</b>	<b>(-)17.73</b>	<b>(-)13.97</b>
6.	Revenue Deficit (-) / Surplus (+) (5-6)	11.81	1,033.49	2,195.97	18494.16	112.48
7.	Fiscal Deficit (-) / Surplus (+)	(-)3,778.62	-2,669.67	- 637.58	(-)83.13	(-)76.12
8.	Outstanding liabilities to GSDP ratio (per cent)	34.50	29.03	26.48	(-)23.25	(-) 8.78
9.	GSDP growth rate at current prices (per cent)	15.82	15.82	14.21	(-)10.18	(-)10.18

Source: Finance Accounts and 3<sup>rd</sup> Quarterly Review Report of the Finance Department as per Tripura FRBM Act, 2005

During 2023-24, the State Government was unable to contain the Revenue Receipts within the projections of Budget and MTFP Statements mainly due to short receipts of the Grants-in-aid from the GoI during the year. However, the Fiscal Deficit contained within the projections as the Revenue Expenditure was less than both the Budget Estimates and the projection in MTFP statement during 2023-24. As a result, there was a Revenue Surplus of ₹ 2,195.97 crore in the State during 2023-24.

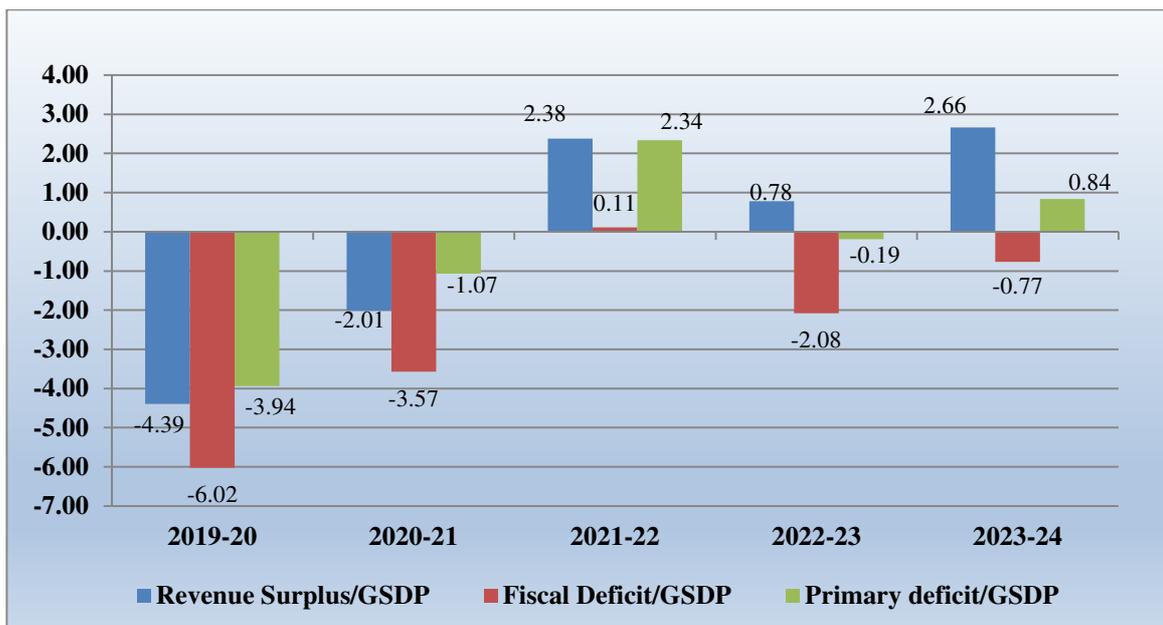
Audit concludes that the State exhibited prudent revenue expenditure management, resulting in a higher-than-projected Revenue Surplus. Lower fiscal deficit suggests improved fiscal sustainability and decrease in the Debt-to-GSDP ratio is a step towards positive long-term fiscal health. Underperformance in tax and non-tax revenues indicates a need for better revenue mobilization efforts. GSDP growth rate being lower than expected signals economic slowdown, impacting overall fiscal planning.

Chart 1.6: Trends of Surplus/Deficits (₹ in crore)



Source: Finance Accounts

Chart 1.7: Trends of surplus/deficit relative to GSDP (in per cent) during last five years



Source: Finance Accounts

**Revenue surplus** indicates excess of revenue receipts over revenue expenditure. During 2023-24, Revenue surplus was ₹ 2,195.97 crore (2.66 per cent of GSDP) against Revenue surplus of ₹ 570.30 crore in 2022-23.

**Fiscal deficit** which represents total borrowings of the State i.e its resource gap was ₹ 637.58 crore (0.77 per cent of GSDP) in 2023-24 against the Fiscal deficit of ₹ 1,512.73 crore during 2022-23.

**Primary deficit** indicates the excess of primary expenditure (total expenditure net of interest payments) over non-debt receipts, otherwise Fiscal deficits *minus* interest payments.

During 2023-24, there was primary surplus of ₹ 695.84 crore (0.84 *per cent* of GSDP) against primary deficit of ₹ 139.21 crore in 2022-23.

Revenue Surplus growth is a positive sign, allowing more funds for capital investment rather than funding recurring expenses through borrowing.

Fiscal Deficit remains significant but has declined as a percentage of GSDP, indicating that borrowing is being managed relative to economic growth.

The rise in Primary Deficit suggests an increasing reliance on borrowed funds to meet non-interest expenditures, requiring a reassessment of expenditure priorities.

Prudent fiscal management is needed to ensure that debt-financed spending is focused on asset creation rather than recurring expenditures. A long-term fiscal consolidation roadmap should aim at sustaining Revenue Surplus while reducing Primary and Fiscal Deficits through enhanced revenue mobilization and expenditure efficiency.

### **1.5 Performance of the State Government with respect to borrowings according to the limit fixed by the XV Finance Commission**

Article 293 (3) of the Constitution of India, *inter alia*, provides that a State may not raise any loan without the consent of the Government of India (GoI) if any part of a loan, which has been made to the State by GoI, is still outstanding.

The XV Finance Commission recommended that the normal limit for net borrowing may be fixed at four *per cent* of GSDP in 2021-22, 3.5 *per cent* in 2022-23 and be maintained at three *per cent* from 2023-24 to 2025-26. The Commission has also recommended that an extra annual borrowing space for the States, of the magnitude of 0.50 *per cent* of their GSDP for each of the first four years of the award covering the period 2021-22 to 2024-25, based on certain performance criteria in the power sector, subject to carrying out the necessary amendment to the FRBM Act.

Accordingly, the State had amended (Fifth Amendment) the TFRBM Act, 2005 in 2022 and fixed the upper limit at four *per cent* of GSDP for full borrowing space for the year 2022-23 and thereafter 3.5 *per cent* for 2023-24 to 2024-25 and three *per cent* for 2025-26 respectively.

As per Statement 6 of the Finance Accounts *viz*, statement of borrowings and other liabilities for the year 2023-24, the State Government borrowed ₹ 1,400.68 crore (1.70 *per cent* of GSDP) as Public Debt and repaid ₹ 904.28 crore during the year. Out of borrowing of ₹ 1,400.68 crore, ₹ 703.22 crore was borrowed from the Financial institution during the year 2023-24. As a result, the Public Debt increased by ₹ 496.40 crore at the end of the 31 March 2024 which stood at ₹ 14,092.07 crore as against the balance of ₹ 13,595.67 crore at the beginning of the financial year 2023-24. The incremental other liabilities from the Public Account were ₹ 322.16 crore during the year. The overall liabilities (Public Debt + other liabilities) at the end of the year stood at ₹ 22,505.63 crore (including Back to Back loan) which was 27.24 *per cent* of GSDP. However, the effective liabilities of the State were ₹ 21,878.26 crore (26.48 *per cent* of GSDP) excluding Back to Back loan which were not to be treated as debt of the State for any norms, as per the guidelines and remained within the limit of MTFP target.

## 1.6 Deficits after examination in audit

As per the TFRBM Act, the State Government must ensure compliance to the target fixed for the fiscal indicators such as deficits, ceiling on debt and on guarantees, etc. The Revenue deficit and the Fiscal deficit as worked out for the State get impacted due to various circumstances such as misclassification of revenue expenditure as capital expenditure and off budget operations. Besides, deferment of clear-cut liabilities, not depositing cess/royalty to the Consolidated Fund, short contribution to the New Pension Scheme, Sinking Fund and Guarantee Redemption Fund, etc., also impact the revenue and fiscal deficit figures. In order to arrive at actual deficit figures, the misclassification of revenue expenditure/capital expenditure and/or any such misclassification needs to be included and the impact of such irregularities need to be reversed to get a better picture of State Finances. There is a tendency to classify revenue expenditure as capital expenditure and to conduct off budget fiscal operations.

Analysis of deficits after examination in audit and the impact on the Revenue surplus/Fiscal Deficit due to misclassification/non-discharge of interest liabilities are shown in **Table 1.7:**

**Table 1.7: Revenue and Fiscal Deficit, post examination by Audit**

Particulars	Impact on Revenue Surplus/deficit {overstated} (₹ in crore)	Impact on Fiscal deficit (understated) (₹ in crore)	Para Reference
Grants-in-Aid booked under Capital section instead of Revenue	1,488.52	Nil	2.4.3 & 3.3.8
Non discharge of Interest liabilities to deposit/Reserve Fund	27.81	27.81	2.4.2.3, 2.5.2.2 (a) to (c)
Short transfer of CRIF grants to Public Account	8.63	8.63	2.5.2.3
Short transfer of Road Development Cess	43.91	43.91	2.5.2.3
Non-transferred of CSS fund to SNA's Account	46.70	46.70	2.7.3
<b>Total</b>	<b>1,615.57</b>	<b>127.05</b>	

Source: Finance Accounts and audit analysis

During 2023-24, there was a Revenue surplus of ₹ 2,195.97 crore and Fiscal deficit of ₹ 637.58 crore. As can be seen from **Table 1.7**, the State Government had incurred ₹ 1,488.52 crore as grants-in-aid under capital account instead of revenue account in 2023-24, of which ₹ 1,482.43 crore was incurred for creation of capital assets during the year which resulted in the Revenue expenditure being understated and Capital Expenditure being overstated during the year. The State Government had not transfer of CRIF grants ₹ 8.63 crore to the Public Account which was received from GoI towards CRIF during 2023-24. Further, the State had not discharged interest liabilities of ₹ 27.81 crore to the State Deposit/Reserve Funds during the year. Moreover, the State Government had not transferred ₹ 46.70 crore of CSS fund to the SNA's account within the stipulated time during the year 2023-24. Resultant there was understatement of Revenue expenditure and overstatement of Revenue surplus instead of Revenue deficit of (-)₹ 583.85 crore (₹ 1,612.12 crore – ₹ 2,195.97 crore) and also understatement of ₹ 123.60 crore in fiscal deficit during 2023-24.

The State Government should ensure proper classification of booking of expenditure and discharging of committed liabilities as mandated to avoid accumulating liabilities in future.

**1.6.1 Transfer of Funds to Single Nodal Agency (SNA)**

During 2023-24, the State Government received ₹ 3,688.92 crore for implementation of various Centrally Sponsored Scheme in the State and monitoring of utilisation of the funds released through SNAs. As per the procedure, the State Government is to transfer the Central share received to the concerned SNAs Bank Account along with the corresponding States share within 21 days from the date of the fund received. As per information furnished by the State Government (June 2024), it was seen that the State had transferred ₹ 4,333.89 crore along with its corresponding share of ₹ 902.03 crore to the SNAs Account through GIA bills as on 31 March 2024. There was an unspent balance of ₹ 915.94 crore in the Bank Accounts of the SNAs as on 31 March 2024, as informed by the State Government (June 2024). As per the PFMS report, there was an unspent amount of ₹ 1,041.23 crore in the SNAs account as on 31 March 2024 (₹ 125.29 crore under escrow account).

Scrutiny of the PFMS Report revealed that out of the unspent amount of ₹ 915.94 crore, more than ₹ 10 crore in each were lying in the Bank Account of the following SNAs under various Centrally Sponsored Schemes as on 31 March 2024 as detailed in **Table 1.8:**

**Table 1.8: Scheme-wise unspent balances in the SNAs Bank Account under CSS**

(₹ in crore)

Sl. No.	Name of Controller	Name of Scheme	Amount released by GoI to State Treasury (2023-24)	State Share (2023-24)	Amount released to SNA by Treasury (2023-24)	Expenditure (2023-24)	Balance in Bank A/c of SNA as on 31-3-2024
1	PWD	PMGSY	84.16	32.42	708.69	187.99	130.93
2	UDD	PMAU(U)	94.76	10.4	84.44	101.47	17.98
		Mission for Development of 100 Smart cities	245.00	25.27	36.75	91.37	18.32
		City Investment to Innovate Inegrate and Sustain (CITIES)	25.50	0	25.50	28.77	59.81
3	Tribal Affairs	PM Adarsh Gram Yojana	27.37	0	27.37	9.3	32.17
		Post Matric Scholarship to Tribal students	40.00	5.24	40.00	74.64	13.59
4	SWSE	Pradhan Mantri Matru Vandana Yojana	10.17	0.94		3.05	10.39
		Indira Gandhi National Old Age Pension Scheme (IGNOAPS)	52.10	282.54	37.25	328.17	62.90
5	Law	Development of Infrastructure Faculties for Judiciary	40.49	4.50	40.49	27.53	25.43

Sl. No.	Name of Controller	Name of Scheme	Amount released by GoI to State Treasury (2023-24)	State Share (2023-24)	Amount released to SNA by Treasury (2023-24)	Expenditure (2023-24)	Balance in Bank A/c of SNA as on 31-3-2024
6	PWD (DWS)	Swaccha Bharat Mission	35.79	3.98	17.90	50.36	27.62
7	Agriculture	RKVY	61.26	6.81	6.79	52.82	36.71
8	Rural Development Department	DAY-NRLM	294.42	51.93	305.35	316.56	47.03
		DDU-GKY	0.45	0.05	0.17	6.65	17.06
		PMAY(G)	1,174.21	130.47	1,174.20	1,665.06	208.82
9	FW & PM	National Health Mission	190.06	31.21	190.06	241.41	21.23
<b>Total:</b>			<b>2,375.74</b>	<b>585.76</b>	<b>2,694.96</b>	<b>3,185.15</b>	<b>729.99</b>

As the detailed vouchers or supporting documents for actual expenditure were not received in the Office of the Accountant General (A&E), Tripura, the actual utilisation of the scheme funds could not be ascertained by the Audit.

Moreover, as per information furnished (June 2024) by the State Government, there were unspent balance of ₹ 550.14 crore lying in the Bank Accounts (CD/SB) of 674 DDOs in respect of 756 DDOs (out of 1482), which was already shown as expenditure from the Consolidated Fund of the State and parked as unspent balance as on 31 March 2024. The interest so earned on the unspent funds lying in the Bank Accounts should be credited to the Government Account.

### 1.7 Post Audit–Total outstanding liabilities

The State FRBM Act, 2005 of the State has defined the total liabilities as “The total liabilities mean the liabilities under the Consolidated Fund and the Public Account of the State and shall also include borrowings by the Public Sector undertakings and the Special Purpose Vehicles and other equivalent instruments including guarantees where principal and/or interest are to be serviced out of the State budget”.

The outstanding debt/liabilities of the State in various components as on 31 March 2024 were as given in **Table 1.9**.

**Table 1.9: Outstanding liabilities of the State as on 31 March 2024**

Borrowings and other liabilities as per Finance Accounts	Amount (₹ in crore)
<b>Internal Debt (A)</b>	<b>11,929.36</b>
Market Loans bearing interest	9,538.83
Loans from Financial Institutions	1,791.58
Special Securities issued to the National Small Saving Fund of the Central Government	598.45
Other Loans	0.50
<b>Loans and Advances from Central Government(B)</b>	<b>2,162.71</b>
Non-plan Loans	1.07
Loans for State Plan Schemes	29.07
Loans for Centrally Sponsored Plan Schemes	10.37

<b>Borrowings and other liabilities as per Finance Accounts</b>	<b>Amount (₹ in crore)</b>
Other loans including Block loans	2,121.61
Loans for Special Schemes	0.41
Pre-1984-85 loans	0.18
<b>Liabilities upon Public Account (C)</b>	<b>8,413.56</b>
Small Savings, Provident Funds, etc	6,460.77
Deposits	1,110.38
Reserve Funds	842.41
<b>Total (A+B+C)</b>	<b>22,505.63</b>

## 1.8 Conclusion

The fiscal position of the State is viewed in terms of three key fiscal parameters – Revenue Deficit/ Surplus, Fiscal Deficit/ Surplus and the ratio of Outstanding Debt to GSDP.

The GSDP of Tripura grew by 14.21 *per cent* from ₹ 72,347.54 crore in 2022-23 to ₹ 82,624.73 (Advance) in 2023-24.

The State had achieved the Revenue Surplus during 2023-24 which was 2.66 *per cent* of GSDP.

The State was successful in containing the Fiscal Deficit below the target as per Tripura State Fiscal Responsibility and Budget Management (FRBM) Act, 2005 of GSDP in four out of last five years. During the current year i.e., 2023-24, the State had Fiscal deficit of ₹ 637.58 crore which was 0.77 *per cent* of GSDP during the year.

The Government achieved the target fixed by the XV FC in respect of outstanding liabilities to GSDP during 2023-24 and it was 26.48 *per cent* against 34.50 *per cent* fixed by FC for the year.

During the five-year period 2019-24, outstanding debt of the State remained within the norms prescribed in the State FRBM Act. During 2023-24, the outstanding liabilities increased by ₹ 818.57 crore (3.77 *per cent*) from ₹ 21,687.06 crore in 2022-23 to ₹ 22,505.63 crore in 2023-24 including Back to Back loan of ₹ 627.37 crore given by the GoI in lieu of GST compensation up to 2021-22.

During the year, Revenue expenditure was understated by ₹ 1,612.12 crore and Revenue Surplus was overstated to that extent due to misclassification of Grants-in-Aid under Capital Section instead of Revenue Section and non-discharging of interest liabilities to the Reserve Funds/deposits. Fiscal deficit was also understated due to non-discharge of interest liabilities of ₹ 27.81 crore by the State Government to the Reserve Fund and deposits, as observed in Audit.

The State Government did not pay ₹ 24.36 crore as interest on interest bearing Reserve Fund/Deposits during 2023-24. Non-transfers Central fund/non-payment of interest understated the revenue surplus and overstated the fiscal deficits of the State Government.

As on 31 March 2024, there was an unspent amount of Central Scheme funds of ₹ 1,041.23 crore parked in the Bank Account of Single Nodal Agencies (SNAs). But, there was

discrepancy between the figures furnished by the State Government (₹ 915.94 crore) and that of the PFMS Report (₹ 1,041.23 crore) for the period. Moreover, as per information received from the State Government, there was an unspent funds of ₹ 550.14 crore in 674 DDOs Bank Accounts as on 31 March 2024.

### **1.9 Recommendations**

- i. The State Government may book grants- in -aid as revenue expenditure to present correct financial position of the State.*
- ii. The Government should discharge the interest liabilities in time.*
- iii. There is a need to reconcile the difference between the unspent amount of Central Scheme funds between the figures furnished by the State Government and that of the PFMS Report.*
- iv. The State Government should monitor the utilisation of the funds lying in the DDOs Accounts and instruct to remit the unspent amount to the Government Account except scheme funds.*
- v. The State Government should consider the actual transactions/ misclassification etc. while determining the Revenue Surplus/ Fiscal Deficit.*

## **CHAPTER II: FINANCES OF THE STATE**



## CHAPTER-II

# FINANCES OF THE STATE

### 2.1 Major changes in Key fiscal aggregates in 2023-24

This section gives a bird's eye view of the major changes in key fiscal aggregates of the State during the financial year, compared to the previous year. Each of these indicators would be analysed in the succeeding paragraphs.

**Table 2.1: Changes in key fiscal aggregates in 2023-24 compared to 2022-23**

<b>Revenue Receipts</b>	<ul style="list-style-type: none"><li>➤ Revenue receipts of the State increased by 12.17 <i>per cent</i>,</li><li>➤ Own Tax receipts of the State increased by 9.59 <i>per cent</i>,</li><li>➤ Own Non-tax receipts increased by 4.52 <i>per cent</i>,</li><li>➤ State's Share of Union Taxes and Duties increased by 18.93 <i>per cent</i>,</li><li>➤ Grants-in-Aid from Government of India increased by 7.95 <i>per cent</i>.</li></ul>
<b>Revenue Expenditure</b>	<ul style="list-style-type: none"><li>➤ Revenue expenditure increased by 3.40 <i>per cent</i>,</li><li>➤ Revenue expenditure on General Services increased by 5.6 <i>per cent</i>,</li><li>➤ Revenue expenditure on Social Services decreased by 1.45 <i>per cent</i>,</li><li>➤ Revenue expenditure on Economic Services increased by 1.62 <i>per cent</i>,</li><li>➤ Expenditure on Grants-in-Aid and contributions increased by 5.83 <i>per cent</i>.</li></ul>
<b>Capital Expenditure</b>	<ul style="list-style-type: none"><li>➤ Capital expenditure increased by 35.02 <i>per cent</i>.</li><li>➤ Capital expenditure on General Services decreased by 47.66 <i>per cent</i>,</li><li>➤ Capital expenditure on Social Services increased by 39.91 <i>per cent</i>,</li><li>➤ Capital expenditure on Economic Services increased by 80.69 <i>per cent</i>.</li></ul>
<b>Loans and Advances</b>	<ul style="list-style-type: none"><li>➤ Disbursement of Loans and Advances decreased by 8.57 <i>per cent</i>.</li><li>➤ Recoveries of Loans and Advances decreased by 98.27 <i>per cent</i>.</li></ul>
<b>Public Debt</b>	<ul style="list-style-type: none"><li>➤ Public Debt Receipts increased by 59.64 <i>per cent</i>.</li><li>➤ Repayment of Public Debt decreased by 8.81 <i>per cent</i>.</li></ul>
<b>Public Account</b>	<ul style="list-style-type: none"><li>➤ Public Account Receipts decreased by 0.68 <i>per cent</i>.</li><li>➤ Disbursement of Public Account decreased by 6.05 <i>per cent</i>.</li></ul>
<b>Cash balance</b>	<ul style="list-style-type: none"><li>➤ Cash balance increased by 17.72 <i>per cent</i>.</li></ul>

## 2.2 Sources and Application of Funds

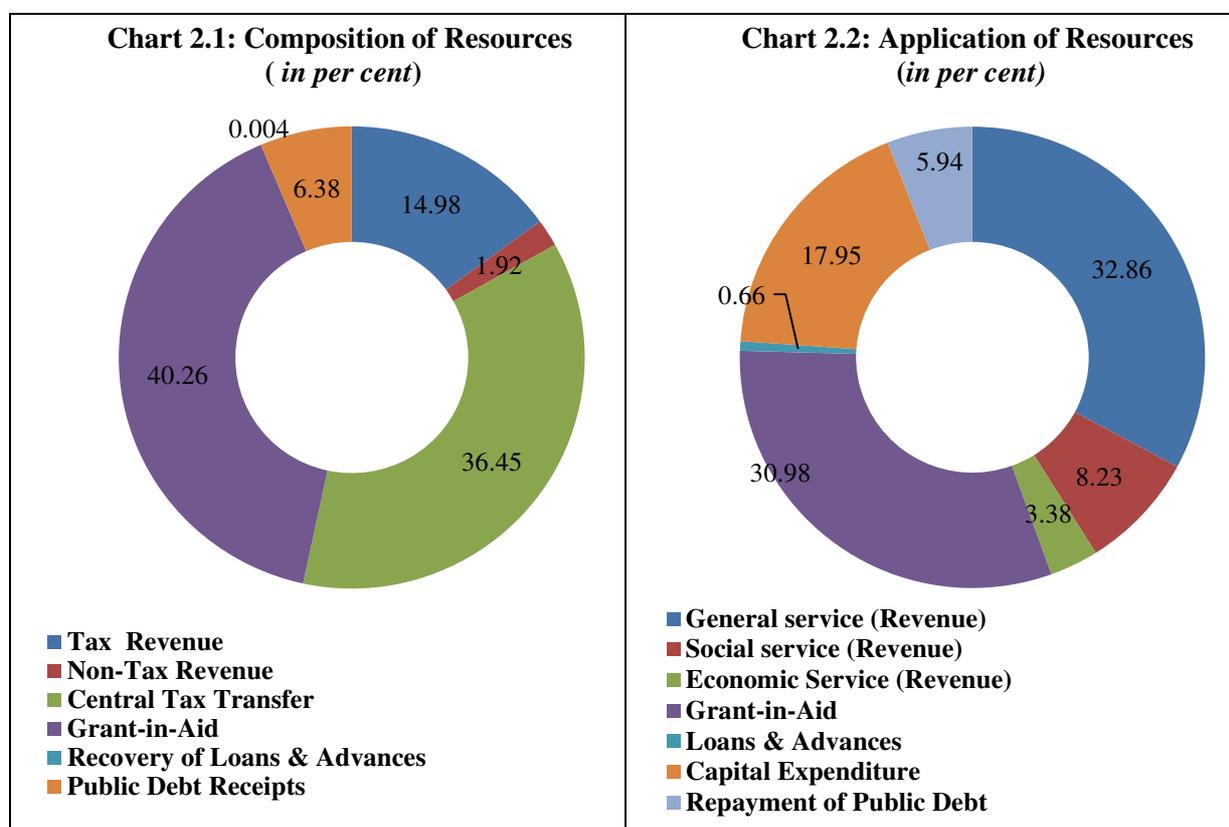
This section compares the components of the sources and application of funds of the State during the financial year compared to the previous year.

**Table 2.2: Details of Sources and Application of funds during 2022-23 and 2023-24**

(₹ in crore)

	Particulars	2022-23	2023-24	Increase (+)/ Decrease (-)
Sources	Opening Cash Balance with RBI	3,424.61	2,188.84	(-)1,235.77
	Revenue Receipts	18,309.01	20,538.02	2,229.01
	Recoveries of Loans and Advances	51.59	0.89	(-)50.70
	Public Debt Receipts (Net)	-114.24	496.40	610.64
	Public Account Receipts (Net)	391.20	529.09	137.89
	<b>Total</b>	<b>22,062.17</b>	<b>23,753.24</b>	<b>1691.07</b>
Application	Revenue Expenditure	17,738.71	18,342.05	603.34
	Capital Expenditure	2,024.97	2,734.19	709.22
	Disbursement of Loans and Advances	109.65	100.25	(-)09.40
	Closing Cash Balance with RBI s	2,188.84	2,576.75	387.91
	<b>Total</b>	<b>22,062.17</b>	<b>23,753.24</b>	<b>1691.07</b>

**Appendix 1.1**(Part-C) provides details of receipts and disbursements and the overall fiscal position of the State during current year as well as previous year. Composition and application of resources in the Consolidated Fund of the State during 2023-24 are shown in **Chart 2.1** and **Chart 2.2** respectively.



## 2.3 Resources of the State

The resources of the State are:

**Revenue receipts** consist of tax revenue, non-tax revenue, State’s share of Union taxes and duties and Grants-in-aid from the Government of India (GoI).

**Capital receipts** (debt and non-debt capital receipts) comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GoI.

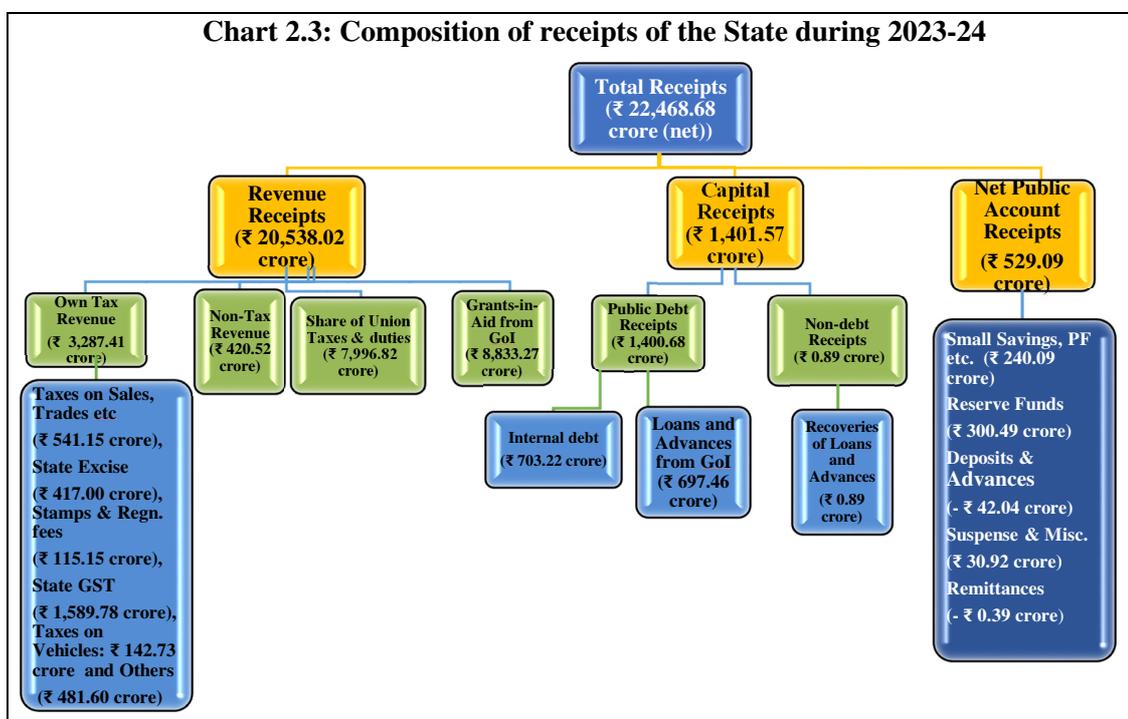
Both revenue and capital receipts form part of the Consolidated Fund of the State.

**Net Public Account receipts:** There are receipts and disbursements in respect of certain transactions such as small savings, provident fund, reserve funds, deposits, suspense, remittances, *etc.* which do not form part of the Consolidated Fund.

These are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature. Here, the Government acts as a banker. The balance after disbursements is the fund available with the Government for use.

### 2.3.1 Receipts of the State

This paragraph provides the composition of the overall receipts. Besides, the Capital and Revenue Receipts, funds available in the Public Account (net of disbursement made from it) are also utilised by the Government to finance its deficit.



Out of total resource of ₹ 22,468.68 crore of the State Government during the year 2023-24, Revenue Receipts of ₹ 20,538.02 crore (91.41 per cent) and Capital Receipts was ₹ 1,401.57 crore (6.24 per cent) including the non-debt receipt of ₹ 0.89 crore during the year.

Further, GoI directly released ₹ 1,857.49 crore to the State Implementing Agencies during 2023-24. These funds were routed outside the State Budget/Treasury for implementation of various Centrally Sponsored Schemes (CSS) (₹ 1,569.18 crore) and Central Sector Schemes (₹ 288.31 crore) respectively during the year. Maximum amount under CSS was transferred towards the schemes MGNREGA (₹ 734.52 crore) and Jal Jeevan Mission (₹ 744.18 crore) while in Central Sector schemes the maximum amount was transferred as Food Subsidy for Decentralised Procurement of Foodgrains under NFSA (₹ 106.51 crore) and PM Kisan Samman Nidhi (₹ 139.38 crore) respectively.

Hence, the total resource of the State was ₹ 24,326.17 crore including direct transfer from GoI during the year 2023-24.

### 2.3.2 State's Revenue Receipts

This paragraph gives the trends in total revenue receipts and its components. It is followed by trends in the receipts bifurcated into receipts from the central government and State's own receipts. Wherever necessary, sub-paragraphs are included.

The XV Finance Commission projected Own Revenue Receipts of ₹ 3,381.00 crore (Own Tax Revenue: ₹ 2,790.00 crore and Own Non-Tax Revenue: ₹ 591.00 crore) for the State during 2023-24. Finance Commission also recommended various types of grants like, Revenue deficit grants, Local Bodies grants and SDRF/MDRF grants etc. for the year for which the analysis have been done in the respective sub-paragraphs in this Section.

#### 2.3.2.1 Trends and growth of Revenue Receipts

The trends and growth of revenue receipts as well as revenue buoyancy with respect to GSDP over the five-year period (2019-24) are shown in **Table 2.3**. Further, trends in revenue receipt and composition of revenue receipts for last five-year period are given in **Appendix 1.1(Part D)**.

**Table 2.3: Trend in Revenue Receipts**

Parameters	2019-20	2020-21	2021-22	2022-23	2023-24
Revenue Receipts (RR)	11,001.59	13,292.40	17,613.95	18,309.01	20,538.02
Rate of growth of RR ( <i>per cent</i> )	(-8.56)	20.82	32.51	3.95	12.17
Own Tax Revenue	2,101.79	2,332.44	2,616.31	2,999.68	3,287.41
Rate of growth of Own Tax Revenue ( <i>per cent</i> )	19.03	10.94	12.18	14.68	9.57
<b>Non-Tax Revenue</b>	<b>271.65</b>	<b>285.49</b>	<b>274.11</b>	<b>402.35</b>	<b>420.52</b>
<b>Total Own Revenue</b>	<b>2,373.44</b>	<b>2,617.93</b>	<b>2,890.42</b>	<b>3,402.03</b>	<b>3,707.93</b>
Rate of growth of Own Revenue (Own Tax and Non-tax Revenue) ( <i>per cent</i> )	11.01	10.30	10.41	17.70	9.00
Gross State Domestic Product (2011-12 Series) <sup>8</sup>	54,151	53,504	62,302	72,348	82,625(A)

<sup>8</sup> **Source:** GSDP figures: GSDP for 2023-24(Advanced) was as furnished by the Statistical Department, Government of Tripura. \* Buoyancy ratio was not calculated as the growth of GSDP was negative.

Parameters	2019-20	2020-21	2021-22	2022-23	2023-24
Rate of growth of GSDP ( <i>per cent</i> )	8.70	(-)1.19	16.44	16.12	14.21
RR/GSDP ( <i>per cent</i> )	20.32	24.84	28.27	25.31	24.86
<b>Buoyancy Ratios</b>					
Own Tax Revenue Buoyancy w.r.t GSDP	218.74	*	74.09	91.07	67.35
State's Own Revenue Buoyancy w.r.t GSDP	1.27	*	0.63	1.10	0.63

**Source:** Finance Accounts

**Table 2.3** shows that there was an increasing trend in Revenue Receipts of the State during last five years period. During 2023-24, the Revenue Receipts increased by ₹ 2,229.01 crore (12.17 *per cent*) as compared to the previous year mainly due to increase in Own Revenue by 9 *per cent* during the year.

State's share of Union Taxes and Duties increased by 18.93 *per cent* and the Grants from GoI increased by 7.95 *per cent* during 2023-24 as compared to 2022-23.

The overall Central transfers (Grants-in-Aid and States Share and duties) from GoI increased by ₹ 1,923.08 crore (12.90 *per cent*) during the year.

The trend of Revenue Receipts as a percentage of GSDP ranged between 20.32 *per cent* and 28.27 *per cent* during last five years period from 2019-20 to 2023-24 as can be seen in **Table 2.3**. The ratio of Revenue Receipts of the State during 2023-24 was 24.86 *per cent* of GSDP (Advanced Estimates) which was 25.31 *per cent* of GSDP during 2022-23.

Revenue Buoyancy with reference to GSDP was 67.35 *per cent* in 2023-24 against 91.07 *per cent* during 2022-23. There was sharp decrease in Own Revenue Buoyancy from 1.10 *per cent* to 0.63 *per cent* due to increase in Own tax and Non-tax Revenue during 2023-24 as compared to 2022-23. The major increase in Own Tax Revenue was mainly on State Excise (13.28 *per cent*), Taxes on Stamps and Registration Fees (12.30 *per cent*), Taxes on vehicles (21.42 *per cent*) etc. during the year. There was also increase in Non-Tax Revenue by 4.52 *per cent* due to more receipts from Industries, Police, Miscellaneous General Services and Dividends, etc., during 2023-24 as compared to 2022-23. The trends in components of Own Tax and Non-Tax are discussed in **Paragraph 2.3.2.2(i)** and **(ii)** respectively.

### **2.3.2.2 State's Own Resources**

State's share in Central taxes is determined on the basis of recommendations of the Finance Commission. Grants-in-aid from Central government is determined by the quantum of collection of Central tax receipts and anticipated Central assistance for schemes. State's performance in mobilisation of additional resources should be assessed in terms of its own resources comprising revenue from its own tax and non-tax sources. This sub-paragraph has multiple sub-sub-paragraphs for clarity.

#### **(i) Own Tax Revenue**

Own tax revenues of the State consist of State GST, State Excise, Taxes on Vehicles, Stamp Duty and Registration Fees, Land Revenue, Taxes on Goods and Passengers, etc.

The Own Tax Revenue (OTR) receipts increased by ₹ 287.73 crore (9.59 per cent) during the year 2023-24 as compared to the previous year mainly due to increase in collection of State Excise by ₹ 48.89 crore (13.28 per cent), Taxes on Vehicle by ₹ 25.18 crore (21.42 per cent) and Stamps and Registration Fees by ₹ 12.62 crore (12.30 per cent) respectively. The collection of Sales Tax during the year was mainly as Value Added Tax (VAT) while the collection from Sale of Judicial Stamps (₹ 86.36 crore) was the main source of the collection under Stamps and Registration Fees during 2023-24. The collection of Taxes on Vehicles was mainly Receipts under the State Motor Vehicle Taxation Act, (₹ 96.05 crore), Licence fees, Registration Fees, etc., (₹ 27.98 crore) and fines collected by Traffic Units (₹ 16.88 crore) in 2023-24. The trend and composition of the State's Own Tax Revenue during the last five years period is shown in **Table 2.4**.

**Table 2.4: Components of State's own tax revenue**

(₹ in crore)

Revenue Head	2019-20	2020-21	2021-22	2022-23	2023-24	
					Budget Estimates	Actuals
Sales Tax/VAT	435.88	403.19	463.12	463.57	519.20	541.15
SGST	1,026.63	1,056.01	1,282.69	1,459.01	1,634.09	1,589.78
State Excise	231.70	287.36	319.60	368.11	412.28	417.00
Taxes on Vehicles	97.14	97.41	103.22	117.55	131.66	142.73
Stamp Duty and Registration Fees	61.67	69.53	89.65	102.53	114.84	115.15
Land Revenue	12.98	9.85	8.94	12.59	14.11	22.24
Other taxes	235.79	409.09	349.09	476.32	533.82	459.36 <sup>9</sup>
<b>Total Own Tax</b>	<b>2,101.79</b>	<b>2,332.44</b>	<b>2,616.31</b>	<b>2,999.68</b>	<b>3,360.00</b>	<b>3,287.41</b>

Source: Finance Accounts

**(a) State Goods and Services Tax (SGST)**

As per reconciliation statement and the Finance Account 2023-24, the net collection of State Goods and Services Tax (SGST) was ₹ 1,589.78 crore after refund of ₹ 10.03 crore during 2023-24. The main component of the SGST was Input Tax Credit cross utilisation (₹ 901.97 crore), Tax (₹ 505.20 crore) and Apportionment of IGST-Transfer-in-of Tax component to SGST (₹ 198.29 crore) during the year. In addition, the State Government received ₹ 2,426.94 crore as Central Goods and Services Tax (CGST) as share during the financial year 2023-24. As per information furnished by the State Government (October 2024), there were arrears of ₹ 11.95 crore under GST which remained pending for collection as on 31 March 2024. However, there was no difference in the State GST figures between the figures of RBI and the figures booked in the Finance Accounts.

<sup>9</sup> Includes taxes on Agricultural Income (₹ 0.02 crore); Other taxes on Income and Expenditure (₹ 41.23 crore); Taxes and Duties on Electricity (₹ 43.48 crore), and Other Taxes and Duties on Commodities and Services (₹ 374.63 crore).

**(b) Analysis of arrears of revenue and arrears of assessment**

The arrears of revenue indicate delayed realisation of revenue due to the Government. Similarly, arrears of assessment indicate potential revenue which is blocked due to delayed assessment. Both deprive the State Government of potential revenue receipts and may lead towards revenue deficit.

**(c) Arrears of revenue**

As per information furnished by the Government (October 2024), it is seen that there was ₹ 173.06 crore of revenue pending for collection in various principal heads as on 31 March 2024 of which ₹ 94.73 crore was arrears relating to taxes and Duties on Electricity and ₹ 66.38 crore were outstanding relating to Sales Tax (VAT). Out of total arrear revenue of ₹ 173.06 crore, ₹ 59.11 crore remains pending for more than five years as indicated in **Table 2.5**.

**Table 2.5: Arrears of revenue***(₹ in crore)*

Sl. No.	Head of revenue	Amount outstanding as on 31 March 2023	Amount outstanding as on 31 March 2024	Amount outstanding for more than five years as on 31 March 2024
1.	Sales Tax (VAT)	53.43	66.38	32.92
2.	Goods and Service Tax	13.08	11.95	26.19
3.	Taxes and Duties on Electricity	94.73	94.73	Nil
<b>Total:</b>		<b>161.24</b>	<b>173.06</b>	<b>59.11</b>

Source: Departmental information

**(d) Arrears in assessment**

As per information furnished by the Department (October 2024), there were 64 cases pending for assessment at the beginning of the year 2023-24. During 2023-24, 121 cases were detected. Out of total 185 cases, assessment of 123 cases for ₹ 2.74 crore were finalised and demand including penalty were raised by the Department as on 31 March 2024. Details of the cases are depicted in **Table 2.6**.

**Table 2.6: Arrears of assessment**

Sl. No.	Head of Account	Number of cases pending at the beginning of the year 2023-24	Number of cases detected during 2023-24	Total Nos.	Number of cases assessment/ finalised and amount of additional demand raised		Number of cases pending for finalisation as on 31 March 2024
					Number	Amount (₹ in crore)	
1.	Sales Tax (VAT)	39	33	72	26	0.20	43
2.	Goods and Service Tax	25	88	113	97	2.54	22
<b>Total</b>		<b>64</b>	<b>121</b>	<b>185</b>	<b>123</b>	<b>2.74</b>	<b>65</b>

Source: Information furnished by the Department

(e) Details of evasion of tax detected by the Department, refund cases, etc.

The cases of evasion of tax detected, cases finalised and the demands for additional tax raised are important indicators of revenue collection efforts of the State Government. Details of the cases of refunds, as furnished by the Taxes and Excise Department are shown in **Table 2.7**.

**Table 2.7: Details of refund cases**

(₹ in crore)

Sl. No.	Particulars	Pending as on 31-3-2023		Claims received during 2023-24		Refund made during 2023-24		Pending as on 31 March 2024	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
1.	Sales Tax (VAT)	4	1.83	9	7.90	11	7.47	2	2.25
2.	GST	2	1.90	44	2.71	41	2.56	5	2.06
3.	State Excise	0	0	0	0	0	0	0	0
<b>Total:</b>		<b>6</b>	<b>3.73</b>	<b>53</b>	<b>10.61</b>	<b>52</b>	<b>10.03</b>	<b>7</b>	<b>4.31</b>

Source: Information furnished by the Department

From **Table 2.7**, it can be seen that 6 refund cases of ₹ 3.73 crore were pending as on 31 March 2023 and 53 cases for refund of ₹ 10.61 crore in various principal heads of account were received during 2023-24. Out of the total 59 cases pending, 52 cases involving ₹ 10.03 crore was refunded during the year and seven refund cases for ₹ 4.31 crore remained pending as on 31 March 2024.

(ii) Non-Tax Revenue

Non-Tax revenue consists of interest receipts, dividends and profits, mining receipts, departmental receipts, etc. Trends in components of State's Own Non-Tax Revenue during 2019-20 to 2023-24 are shown in **Table 2.8**.

**Table 2.8: Components of State's non-tax revenue during 2019-20 to 2023-24**

(₹ in crore)

Revenue Head	2019-20	2020-21	2021-22	2022-23	2023-24	
					Budget Estimates	Actuals
<b>1. Interest receipts</b>	<b>19.25</b>	<b>18.11</b>	<b>24.43</b>	<b>22.93</b>	<b>25.68</b>	<b>27.15</b>
<b>2. Dividends and Profits</b>	<b>7.95</b>	<b>6.62</b>	<b>1.63</b>	<b>11.66</b>	<b>12.48</b>	<b>7.85</b>
<b>3. Other Non-Tax Receipts (a to f)</b>	<b>244.45</b>	<b>260.76</b>	<b>248.05</b>	<b>367.76</b>	<b>406.60</b>	<b>385.52</b>
a) Minor Irrigation	0.32	0.20	0.20	0.25	0.45	0.16
b) Road Transport	0	0.06	0.01	0.33	0.02	0.01
c) Police	65.13	75.79	82.77	122.42	137.11	145.94
d) Forestry & Wildlife	13.82	19.45	21.35	15.82	17.72	16.56
e) Industries	100.27	89.56	86.62	161.94	181.37	156.65
f) Others	64.91	75.70	57.10	67.00	61.97	66.20 <sup>10</sup>
<b>Total</b>	<b>271.65</b>	<b>285.49</b>	<b>274.11</b>	<b>402.35</b>	<b>450.00</b>	<b>420.52</b>

Source: Finance Accounts

<sup>10</sup> Include Other Administrative Services (₹ 7.41 crore); Miscellaneous General Services (₹ 25.80 crore); Public works (₹ 8.61 crore), Animal Husbandry (₹ 1.58 crore); Crop Husbandry (₹ 2.09 crore) etc., Water Supply and Sanitation (₹ 1.26 crore) and Others (₹ 19.45 crore).

During the year 2023-24, the non-tax collection of the State was ₹ 420.52 crore (2.05 *per cent* of total Revenue Receipt) against the budget estimates of ₹ 450.00 crore during the year. The actual receipts of Non Tax Revenue increased by ₹ 18.17 crore (4.52 *per cent*) in 2023-24 from ₹ 402.35 crore in 2022-23. This increase was mainly due to increase in receipts under Interest receipts by ₹ 4.22 crore (18.40 *per cent*), Police by ₹ 23.52 crore (19.21 *per cent*), Forestry and Wildlife by ₹ 0.74 crore (4.64 *per cent*) and Public Works by ₹ 2.50 crore (40.93 *per cent*) respectively compared to 2022-23.

The actual non-tax revenue realisation (₹ 420.52 crore) was lower than the budget estimates (₹ 450.00 crore). Dividends & Profits fell short (₹7.85 crore actual vs ₹ 12.48 crore budgeted). Industries and Forestry & Wildlife revenue did not meet expectations, signalling potential underperformance in these areas. Actual revenue underperformed against the budget estimates, indicating an overestimation in some categories. The sustained increase in total non-tax revenue suggests that the State's revenue mobilisation had improved. However, it also highlights areas for improvement in underperforming sectors.

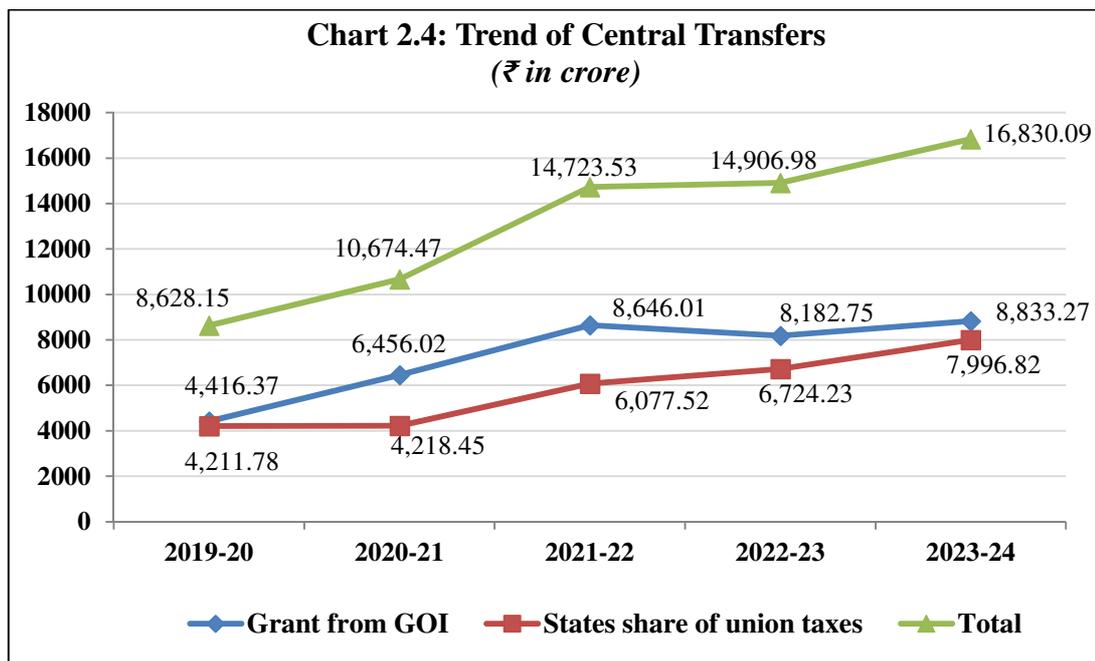
### 2.3.2.3 Transfers from the Centre

Central transfers (Share of Union Taxes and Grants-in-aid) is the discretionary component and is also considered to be an integral part of the Revenue receipts of the State. The State Government is largely dependent on the Central transfers, which is released by the Central Government as per the recommendation of the Finance Commission (FC). These grants are received by the State through Treasury route and reflected in the Finance Accounts.

The Fifteenth Central Finance Commission (XV FC) was constituted on 27 November 2017 by the President of India. The Commission has been mandated to submit two Reports, first Report for the year 2020-21 and a final Report for the period 2021-22 to 2025-26.

The XV FC recommended 41 *per cent* of the net proceeds of Union Taxes to States against the 42 *per cent* as recommended by the XIV FC. One *per cent* would be retained with the Central Government for financing the requirements of newly formed Union Territories of Jammu & Kashmir and Ladakh. The GoI has accepted the recommendation of the XV FC. The Commission recommended 0.708 *per cent* of the divisible pool of resources as share of net proceeds for the year 2021-22 to 2025-26 for the State based on the methodology prescribed by it.

The trend and composition of Central Transfers during last five years are shown in **Chart 2.4**.



Source: Finance Accounts

### (i) Central tax transfer

During 2023-24, the State Government received ₹ 7,996.82 crore as State's Share of Union Taxes against the Budget Estimate of ₹ 7,232.00 crore for the year and the actual receipts increased by ₹ 1,272.59 crore (18.93 per cent) during the year as compared to previous year. This increase was mainly due to more release of share under Taxes on Income other than Corporation Tax by ₹ 571.40 crore (25.97 per cent), CGST by ₹ 527.11 crore (27.75 per cent) and Corporation Tax by ₹ 145.33 crore (6.44 per cent) during the year as compared to the previous year. No IGST was received by the State during 2023-24. The trend of Central Tax Transfers is shown in **Table 2.9**.

**Table 2.9: Trend of Central Tax Transfers**

(₹ in crore)

Head	2019-20	2020-21	2021-22	2022-23	2023-24	
					Budget Estimates	Actuals
Central Goods and Services Tax (CGST)	1,195.17	1,258.50	1,792.99	1,899.83	2,000.00	2,426.94
Integrated Goods and Services Tax (IGST)	0.00	0.00	0.00	0.00	0.00	0.00
Corporation Tax	1,436.04	1,269.27	1,754.97	2,254.97	2,486.00	2,400.30
Taxes on Income other than Corporation Tax	1,125.24	1,300.84	1,838.83	2,200.61	2,350.00	2,772.01
Customs	266.97	227.34	416.36	264.33	280.00	280.23
Union Excise Duties	185.63	142.28	207.40	82.96	84.00	106.05
Service Tax	-	17.36	60.43	10.46	18.00	1.48

Head	2019-20	2020-21	2021-22	2022-23	2023-24	
					Budget Estimates	Actuals
Other Taxes <sup>11</sup>	2.73	2.86	6.54	11.07	NA	9.81
<b>Central Tax transfers</b>	<b>4,211.78</b>	<b>4,218.45</b>	<b>6,077.52</b>	<b>6,724.23</b>	<b>7,218.00</b>	<b>7,996.82</b>
Percentage of increase over previous year	(-) 13.85	0.16	44.07	10.64	24.84	18.93
Percentage of Central tax transfers to Revenue Receipts	38.28	31.74	34.50	36.73	35.14	38.94

Source: Finance Accounts and Budget at a Glance.

## (ii) Grants-in-aid from Government of India

During 2023-24, the State had received ₹ 8,833.26 crore (net) as Grants-in-aid from GoI which increased by ₹ 650.51 crore (7.95 per cent) from ₹ 8,182.75 crore in 2022-23, mainly due to more release of funds from GoI under Centrally Sponsored Scheme of ₹ 603.59 crore, Grants for Urban Local Bodies of ₹ 127.00 crore and Special Assistance of ₹ 68.12 crore during the year.

During 2023-24, the GoI released ₹ 177.11 crore as other grants to State of which ₹ 108.93 crore was released as Special Assistance under various schemes. Grants of ₹ 71.16 crore was released for Reang Refugees Sheltering in Camps of Tripura under Rehabilitation Scheme and ₹ 20.00 crore was released for Special Economic Development Package Scheme for overall development of Tribals during 2023-24. The trend of Central Tax Transfers is shown in **Table 2.10**.

**Table 2.10: Details of Grants-in-aid from Government of India**

(₹ in crore)

Head	2019-20	2020-21	2021-22	2022-23	2023-24	
					Budget Estimates	Actuals
Grants for State Plan Schemes	(-)5.10	0.00	0.00	0.00	0.00	0.00
Grants for Centrally Sponsored Schemes	2,254.37	2,331.45	3,311.96	3,475.40	6,249.74	4,078.99
Grants for Special Plan Schemes	(-)5.20	(-)3.12	0.00	(-)2.89	0.00	0.00
Finance Commission Grants	1,063.22	3,563.95	4,911.08	4,654.90	4,564.00	4,577.16
Other transfers/ Grants to States/Union Territories with Legislature	1,109.08	563.74	422.97	55.34	451.83	177.11
<b>Total</b>	<b>4,416.37</b>	<b>6,456.02</b>	<b>8,646.01</b>	<b>8,182.75</b>	<b>11,265.57</b>	<b>8,833.26</b>
Percentage of increase over the previous year	(-) 11.74	46.18	33.92	(-) 5.36	10.06	7.95
Percentage of GIA to Revenue Receipts	40.14	48.57	49.09	44.69	57.16	43.01

Source: Finance Accounts. Minus receipts due to refund amount under the schemes

<sup>11</sup> Include Taxes on Wealth, Other Taxes on Income and Expenditure, Other Taxes and Duties on Commodities and Services, etc.

Table 2.10 shows that the other transfers/grants from GoI increased in 2023-24 as compared to the previous years. The overall grants received from GoI was less by ₹ 2,432.31 crore (21.59 per cent) than the Budget Estimates of the State for the year.

Centrally Sponsored Schemes (₹4,078.99 crore) and Finance Commission Grants (₹ 4,577.16 crore) remain a dominant component in the transfers/grants scenario from GoI. However, the State received only 65.30 per cent of the budgeted amount in respect of CSS grants. Other Grants (₹ 177.11 crore) have declined significantly, showing a shift in funding mechanisms.

### Grants for Centrally Sponsored Schemes

As per sanctioned order issued from GoI during 2023-24, a gross amount of ₹ 4,078.99 crore was released for implementation of various Centrally Sponsored Schemes during the year.

Out of the grants of ₹ 4,078.99 crore received for Centrally Sponsored Schemes during 2023-24, the major grants were as follow:

- **Pradhan Mantri Awaas Yojana (PMAY)** - (Rural: ₹ 1,276.90 crore; Urban: ₹ 94.88 crore) increased by ₹ 12.70 crore in Rural and ₹ 41.98 crore in respect of Urban sector from previous year release;
- **National Rural Employment Guarantee Scheme (MGNREGS)** (₹ 3,19.29 crore) increased by ₹ 54.81 crore as compared to previous year;
- **Pradhan Mantri Gram Sadak Yojana (PMGSY)** (₹ 185.03 crore) decreased by ₹ 82.56 crore from previous year;
- **Saksham Anganwadi and Poshan 2.0 (ICDS)** (₹ 244.22 crore) increased by ₹ 93.70 crore from previous year;
- **National Rural Livelihood Mission (NRLM)** (₹ 312.68 crore) increased by ₹ 190.43 crore during 2023-24.
- **Samagra Shiksha Abhiyan** (₹ 341.33 crore) increased by ₹ 54.60 crore from previous year;
- **Mission for Development of 100 Smart Cities** (₹ 36.75 crore) and **AMRUT-500 cities** (₹ 48.99 crore) decreased by ₹ 171.50 crore in respect of Mission for Development of 100 Smart Cities and increased by ₹ 30.57 in respect of AMRUT during 2023-24;
- **Strengthening of National Health Programme and National Urban Health Mission** (₹ 30.74 crore) decreased by ₹ 154.26 crore from previous year;
- **Externally Aided Projects under Centrally Sponsored Scheme** (₹ 310.91 crore) increased by ₹ 236.48 crore from previous year.

### Single Nodal Agency (SNA)

The Government of India, Ministry of Finance, Department of Expenditure, New Delhi vide OM No.1(13)/PFMS/FCD/2020 dated 8-12-2021 provides that every State Government is required to designate a Single Nodal Agency (SNA) for implementation of each Centrally Sponsored Scheme(CSS). The SNA will open Single Nodal Account for each CSS at the State level in Scheduled Commercial Bank authorised to conduct business by the State Government. As per new procedure, the State Government is to transfer the Central share received in its accounts to the concerned SNA's account along with corresponding State share.

As per the SNA 01 Report of PFMS Portal, the State Government received ₹ 3,688.92 crore during 2023-24 as Central share of the Centrally Sponsored Schemes. As per information furnished by the State Government (June 2024) the Government had transferred ₹ 4,333.89 crore (Central share: ₹ 3,431.86 crore; State share: ₹ 902.03 crore) to the SNAs Bank Account as on 31 March 2024. During 2023-24, the SNAs incurred ₹ 4,786.29 crore from their Account and as per bank statement there was an unspent amount of ₹ 915.94 crore as on 31 March 2024 under 30 Departments which had already been booked as expenditure in the Consolidated Fund of the State. However, as per PFMS Report, the SNAs incurred ₹ 5,690.14 crore there was an unspent balance of ₹ 1,041.23 crore (including ₹ 125.29 crore under escrow account) as on 31 March 2024. This difference of expenditure amount of ₹ 903.85 crore requires reconciliation.

### Fifteenth Finance Commission (XV FC) Grants

#### Grants-in-aid from GoI as per recommendation of the XV FC

The XV FC has recommended Grants-in-aid of Revenues to States for Revenue deficit, special grants, nutrition grants, grants for local bodies and disaster management under Article 275 of the Constitution of India. The GoI has accepted the recommendations except Special grants and nutrition grants and requested the Commission for reconsideration.

Accordingly, the GoI had released grants for Local Bodies, Disaster related grants i.e. State Disaster Relief Fund (SDRF)/State Disaster Mitigation Fund (SDMF), Revenue deficit grants etc., during 2023-24. Against the recommended fund of ₹ 4,564.00 (Local Bodies: ₹ 224.00 crore, Revenue deficit grants: ₹ 4,174.00 crore, grants under SDRF/SDMF: ₹ 76.00 crore and grants for Health Sectors: ₹ 90.00 crore) for the year 2023-24, the GoI released ₹ 4,577.16 crore (Local Bodies: ₹ 251.60 crore, Revenue deficit grants: ₹ 4,174.00 crore and grants under SDRF/SDMF: ₹ 67.90 crore) during the year 2023-24.

A comparative status of recommendations made by the XV FC for 2022-23 and 2023-24 and released by GoI there against are shown in **Table 2.11**.

**Table 2.11: Recommended funds, actual release and transfers of Grant-in-aid from GoI**

(₹ in crore)

Transfers	Recommendation of the XV FC for 2022-23	Recommendation of the XV FC for 2023-24	Actual release by GoI		Release by State Government	
			2022-23	2023-24	2022-23	2023-24
<b>Local Bodies</b>	<b>219.00</b>	<b>224.00</b>	<b>168.00</b>	<b>251.60</b>	<b>168.00</b>	<b>251.60</b>
(i) Grants to PRIs	147.00	148.00	147.00	103.60	147.00	103.60
(ii) Grants to ULBs	72.00	76.00	21.00	148.00	21.00	148.00
<b>SDRF/SDMF</b>	<b>71.00</b>	<b>76.00</b>	<b>63.90</b>	<b>67.90</b>	<b>63.11</b>	<b>83.34<sup>12</sup></b>
<b>Grants for Health Sector</b>	<b>85.00</b>	<b>90.00</b>	<b>0.00</b>	<b>83.66</b>	<b>0.00</b>	<b>83.66</b>
<b>Revenue Deficit Grant</b>	<b>4,423.00</b>	<b>4,174.00</b>	<b>4,423.00</b>	<b>4,174.00</b>	-	-
<b>Total:</b>	<b>4,798.00</b>	<b>4,564.00</b>	<b>4,654.90</b>	<b>4,577.16</b>	<b>232.62</b>	<b>402.82</b>

Source: XV-FC Report and Finance Accounts

- Against the recommendations of XV FC for the year 2023-24, there was short release of ₹ 44.40 crore in respect of the grants for PRIs and ₹ 8.10 crore in SDRF/SDMF.
- During 2023-24, the State Government had not received any fund towards the National Disaster Response Fund (NDRF).
- The State Government transferred the SDRF fund to the concerned Head under the Public Account along with its share of ₹ 6.76 crore for the year 2023-24.
- The State Government did not transfer the Central share of ₹ 7.10 crore received as SDMF during 2022-23 to the fund. During the year GoI released ₹ 7.10 crore for SDMF and State Government transferred ₹ 15.78 crore (Central share: ₹ 14.20 crore and State share: ₹ 1.58 crore) received during 2022-23 and 2023-24 to the SDMF during 2023-24.

### 2.3.3 Capital receipts

**Capital receipts** comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from the GoI.

The trend of Capital Receipts and growth of the components of the Capital Receipts for the last five years period from 2019-20 to 2023-24 are shown in **Table 2.12**.

<sup>12</sup> Includes Central Share: ₹ 60.80 crore and State share ₹ 6.76 crore for SDRF for the year 2023-24 and central share of ₹ 14.20 crore and State share ₹ 1.58 crore for SDMF.

Table 2.12: Trends in growth and composition of capital receipts (Net)

(₹ in crore)					
Sources of State's Receipts	2019-20	2020-21	2021-22	2022-23	2023-24
Capital Receipts	2,369.43	2,108.36	391.62	(-)62.65	497.29
Miscellaneous Capital Receipts	0.00	0.00	0.00	0.00	0.00
Recovery of Loans and Advances	0.73	1.25	0.87	51.59	0.89
Public Debt Receipts	2,368.70	2,107.11	390.75	(-)114.24	496.40
Internal Debt	2,400.91	1,611.96	(-)102.61	(-)439.34	(-)168.34
Growth rate	95.46	(-)32.86	(-)106.37	(-)328.16	(-)61.68
Loans and advances from GoI (Net)	(-)32.21	495.15	493.36	325.10	664.75
Growth rate	(-)71.33	1,637.26	(-)0.36	(-)34.10	104.48
Rate of growth of debt Capital Receipts	95.84	(-)11.04	(-)81.46	*	534.52
Rate of growth of non-debt capital receipts	21.67	71.23	(-)30.40	5,829.88	(-)98.27
Rate of growth of GSDP	8.69	(-)1.19	16.91	16.12	14.20
Rate of growth of Capital Receipts (per cent)	95.80	(-)11.02	(-)81.43	*	893.76

**Source:** Finance Accounts and for GSDP-Directorate of Economics and Statistics, Government of Tripura\*ROG of Capital receipts is not calculated as the net receipt was negative.

During 2023-24, Capital Receipts (Debt + Non-Debt) was ₹ 1,401.57 crore and repayment of Debt was ₹ 904.27 crore. As a result, there was net Capital Receipts of ₹ 497.29 crore during the year.

- Out of total Public Debt receipt of ₹ 1,400.68 crore, the internal debt was ₹ 703.22 crore against which ₹ 871.56 crore was repaid during 2023-24, resulting in negative balance of ₹ 168.34 crore during the year. The trend of net receipt of internal borrowing was, however, improved during three out of the five years period 2019-24.
- Receipts as loan from GoI was ₹ 697.46 crore including ₹ 662.92 crore as Special Assistance for Capital expenditure and repaid ₹ 32.71 crore during the year, as a result the net receipts from GoI was ₹ 664.75 crore in 2023-24. However, the net loan from GoI increased by ₹ 339.40 crore in 2023-24 due to less repayment of loan of ₹ 30.10 crore under Loans for State Plan Schemes and ₹ one crore under Centrally Sponsored Plan Schemes.

### 2.3.4 State's performance in mobilisation of resources

State's share of Union taxes and duties and Grants-in-aid from GoI are determined on the basis of recommendations of the Finance Commission (FC) and State's performance in mobilisation of own resources comprising own tax and non-tax revenue. It is an important part of the State for attaining self-sufficiency or for dependency on Central Government.

During 2023-24, the total Revenue Receipts of the State was ₹ 20,538.02 crore of which ₹ 3,707.93 crore (18.05 per cent) was from state's own sources. State

Government received over 81.95 *per cent* of Revenue from GoI as Grants-in-aid and State's Share of Union Taxes and Duties during the year 2023-24.

The actual collection of the Own Tax Revenue during 2023-24 constituted 88.66 *per cent* of own resources while Non-Tax Revenue was 11.34 *per cent* during the year. The Own Tax Revenue was 97.84 *per cent* of the Budget Estimates and 97.23 *per cent* of the XV FC projections for the year 2023-24. The actual position of Own Tax and Non-tax Revenue receipts *vis-à-vis* the projections of XV FC *vis-a-vis* Budget Estimates of the State during for the year 2023-24 are shown in **Table 2.13**.

**Table 2.13: Tax and non-tax receipts *vis-à-vis* projections for 2023-24**

(₹ in crore)

Particulars	XV-FC projections	Budget Estimates	Actuals	Percentage variation of actual over	
				Budget Estimates	FC projections
Own Tax revenue	3,381.00	3,360.00	3,287.41	97.84	97.23
Non-tax revenue	591.00	450.00	420.51	93.45	71.15
<b>Total</b>	<b>3,972.00</b>	<b>3,810.00</b>	<b>3,707.92</b>	<b>97.32</b>	<b>93.35</b>

Source: XV FC, Budget at a Glance and Finance Accounts.

## 2.4 Application of resources

The State Government is vested with the responsibility of incurring expenditure within the framework of fiscal responsibility legislations, while at the same time ensuring that the ongoing fiscal correction and consolidation process of the State is not at the cost of expenditure directed towards development of capital infrastructure and social sector. Analysis of allocation of expenditure in the State is given in succeeding paragraphs.

### 2.4.1 Growth and composition of expenditure

**Revenue Expenditure:** Charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the organisation, including establishment and administrative expenses shall be classified as revenue expenditure.

**Capital Expenditure:** All charges for the first construction of a project as well as charges for intermediate maintenance of the work yet not opened for service and also charges for such further additions and improvements as may be sanctioned under the rules made by competent authority shall be classified as Capital expenditure.

**Loans and Advances:** Loans and Advances by the State Government to the Public Sector Undertakings (PSUs) and other parties.

The trend of overall expenditure and its composition during last five years period from 2019-20 to 2023-24 are shown in **Table 2.14**.

**Table 2.14: Total expenditure and its composition***(₹ in crore)*

Parameters	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Total Expenditure (TE)</b>	<b>14,263.88</b>	<b>15,202.79</b>	<b>17,548.27</b>	<b>19,873.33</b>	<b>21,176.49</b>
Revenue Expenditure (RE)	13,376.91	14,367.82	16,125.24	17,738.71	18,342.05
Capital Expenditure (CE)	883.22	832.08	1,368.95	2,024.97	2,734.19
Loans and Advances	3.75	2.89	54.08	109.65	100.25
TE/GSDP	26.34	28.41	28.17	27.47	25.63
RE/GSDP	24.70	26.85	25.88	24.52	22.20
CE/GSDP	1.63	1.56	2.20	2.80	3.31
Loans and Advances/GSDP	0.01	0.01	0.09	0.15	0.12

**Source:** *GSDP figures as Advanced Estimates for 2022-23 furnished by the Directorate of Economic and Statistics, Govt. of Tripura.*

**Tables 2.14** shows that during the last five years period, the total expenditure increased by ₹ 6,912.61 crore (48.46 per cent) from ₹14,263.88 crore in 2019-20 to ₹21,176.49 crore in 2023-24. The percentage of total expenditure to GSDP ranged between 25.63 per cent and 28.41 per cent during the period. While the percentage of Revenue expenditure to GSDP varied from 22.20 per cent to 26.85 per cent, the percentage of Capital expenditure to GSDP was ranged between 1.56 per cent and 3.31 per cent during the period of last five years. The percentage of Revenue expenditure to GSDP decreased to 22.20 per cent in 2023-24 from 24.52 per cent in 2022-23 and the Capital expenditure to GSDP increased to 3.31 per cent from 2.80 per cent during the same period.

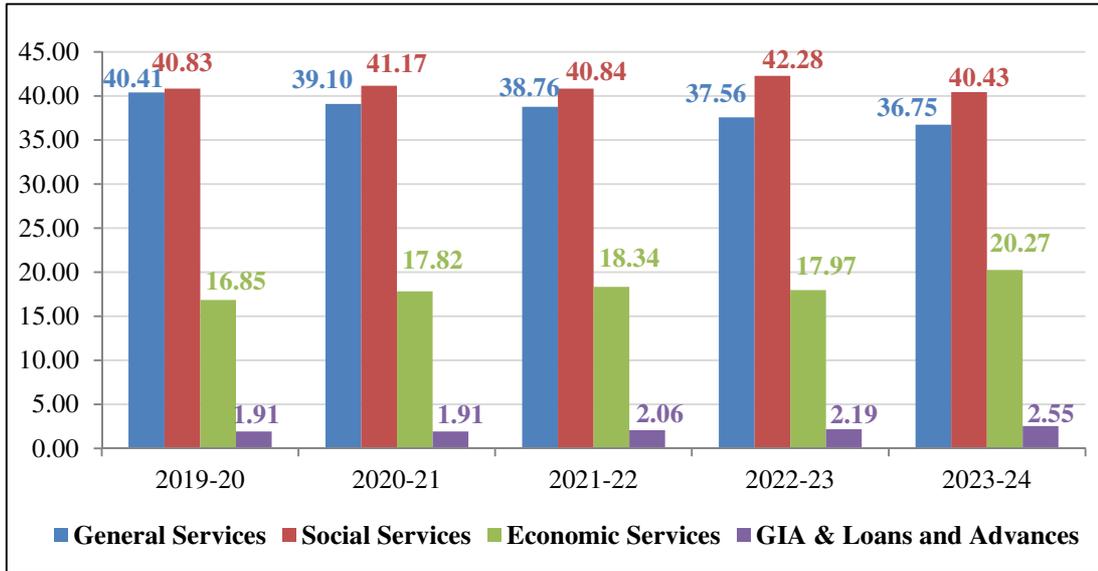
The composition of total expenditure by activities during the period of last five years is shown in **Table 2.15**.

**Table 2.15: Relative share of various sectors of expenditure***(₹ in crore)*

Parameters	2019-20	2020-21	2021-22	2022-23	2023-24
General Services	5,764.58	5,944.80	6,801.84	7,464.53	7,782.60
Social Services	5,824.14	6,258.92	7,165.85	8,401.48	8,562.15
Economic Services	2,403.41	2,709.63	3,218.52	3,571.71	4,292.10
Others (Grants to Local Bodies and Loans and Advances)	271.75	289.44	362.07	435.61	539.62

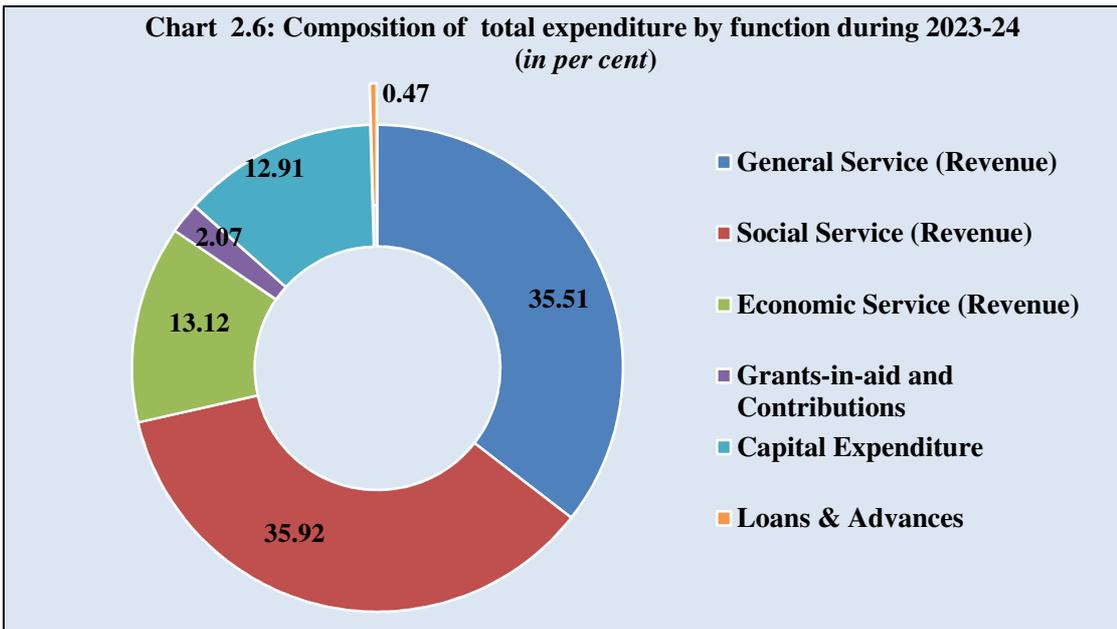
**Source:** *Finance Accounts*

**Chart 2.5: Share in expenditure by activities to total expenditure (in per cent)**



Source: Finance Accounts

**Table 2.15** and **Chart 2.5** shows the relative share of expenditure by activities to total expenditure during last five years period 2019-24 of the State. It is seen from **Chart 2.5** that the percentage to total expenditure in General Services was ranged between 36.75 per cent and 40.41 per cent while the percentage in Social Services ranged between 40.43 per cent and 42.28 per cent during the period. The share of Economic Services during the period ranged between 16.85 per cent and 20.27 per cent and it increased from 17.97 per cent in 2022-23 to 20.27 per cent in 2023-24 of the total expenditure. However, the percentage of expenditure in respect of Social Services decreased and Loans & GIA increased slightly during 2023-24 as compared to 2022-23, as can be seen in **Chart 2.5**. Composition of total expenditure by function during 2023-24 is shown in **Chart 2.6**.



Source: Finance Accounts 2023-24

Tripura's fiscal trajectory in 2023-24 reflects a shift towards higher capital expenditure and economic services investments, which is a positive step for long-term growth. However, the persistence of high revenue expenditure, rising debt obligations, and declining allocations to critical social sectors pose serious fiscal risks. The state needs improved expenditure efficiency, better resource mobilization, and stricter debt management to maintain fiscal sustainability while ensuring inclusive economic development.

## 2.4.2 Revenue Expenditure

Revenue expenditure is incurred to maintain the current level of services and payment for past obligations. As such, it does not result in any addition to the State's infrastructure and service network.

The trend of Revenue Expenditure (RE) and its basic parameters like growth of Revenue Expenditure, ratio of total expenditure, GSDP and Revenue Receipts (RR) during the last five year period from 2019-20 to 2023-24 are shown in **Table 2.16**.

**Table 2.16: Revenue Expenditure - Basic Parameters**

Parameters	2019-20	2020-21	2021-22	2022-23	2023-24
Total Expenditure (TE)	14,263.88	15,202.79	17,548.27	19,873.33	21,176.49
Revenue Expenditure (RE)	13,376.91	14,367.82	16,125.24	17,738.71	18,342.05
Rate of growth of RE (per cent)	12.51	7.41	12.23	10.01	3.40
Revenue Expenditure as percentage of TE	93.78	94.51	91.89	89.26	86.62
RE/GSDP (per cent)	24.70	26.85	25.78	24.42	22.20
Revenue Receipts	11,001.59	13,292.40	17,613.95	18,309.01	20,538.02
Rate of growth of RR (in per cent)	(-) 8.56	20.82	32.51	3.95	12.17
RE as percentage of RR	121.59	108.09	91.55	96.89	89.31
Rate of growth of GSDP (in per cent)	8.69	(-)1.19	16.44	16.12	14.21
<i>Buoyancy of Revenue Expenditure with</i>					
GSDP (ratio)	1.44	*	0.70	0.62	0.24
Revenue Receipts (ratio)	(-)1.46	0.36	0.38	2.53	0.28

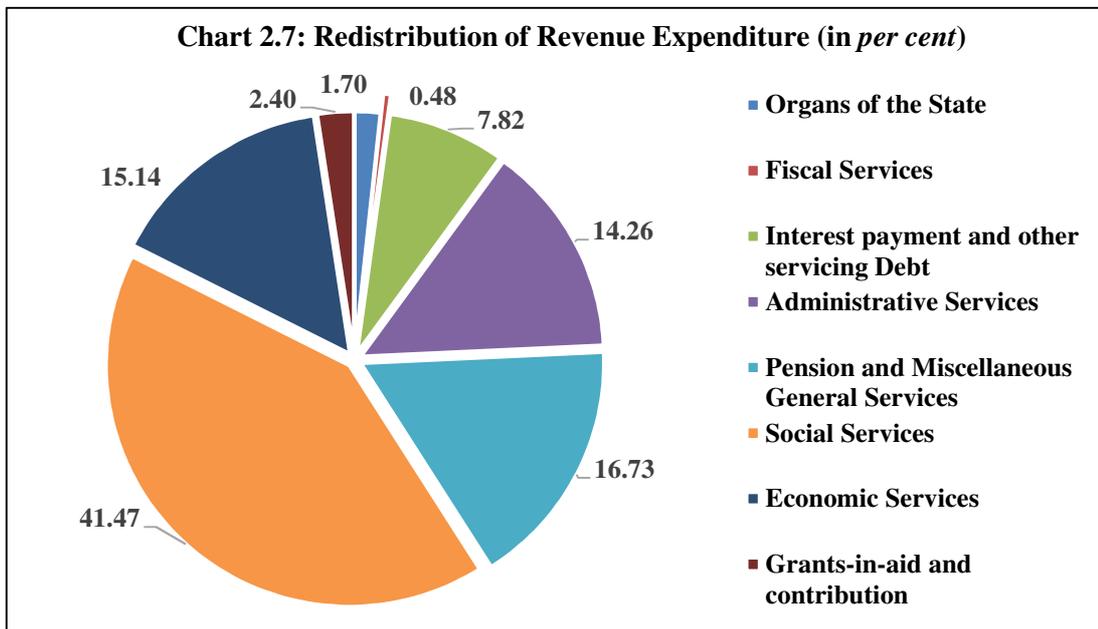
**Source:** Finance Accounts. \* Buoyancy was not calculated as the ROG of GSDP was negative.

**Table 2.16** shows that the Revenue expenditure increased from ₹ 13,376.91 crore in 2019-20 to ₹ 18,342.05 crore in 2023-24 with a growth rate ranging between 3.40 per cent and 12.51 per cent during the last five years period. It was 3.40 per cent in 2023-24 which was, however, lower than the rate of growth (10.01 per cent) of the previous year. On the other hand, the percentage of RE to TE ranged between 86.62 per cent and 94.51 per cent during the same period. It was 86.62 per cent in 2023-24 which was lower than the previous year. The ratio of RE to GSDP ranged

between 22.20 per cent and 26.85 per cent during the five years period 2019-24. It was 22.20 per cent in 2023-24 against the percentage of 24.42 per cent in the previous year. The buoyancy ratio of RE with GSDP, decreased in 2023-24 and the buoyancy with reference to the Revenue Receipts was 0.28 per cent during the year.

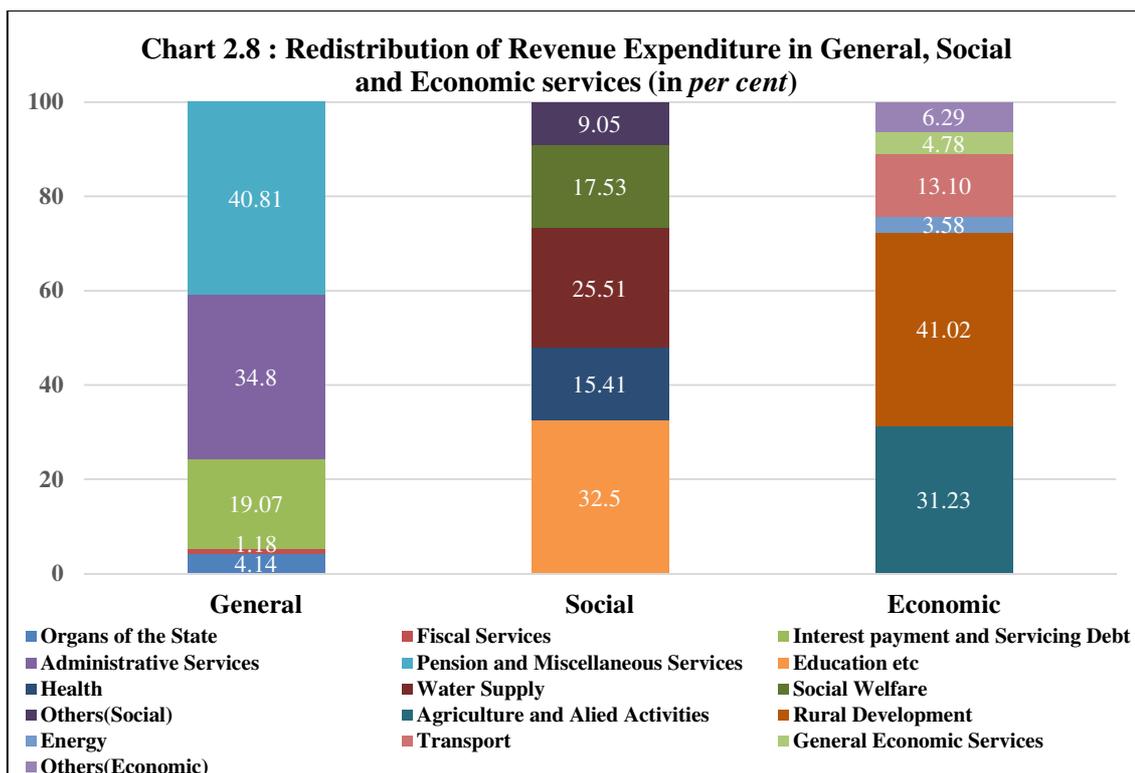
During 2023-24, out of total Revenue expenditure of ₹ 18,342.05 crore, the expenditure in General services, Social Services and the Economic Services were ₹ 7,519.22 crore (40.99 per cent), ₹ 7,605.61 crore (40.92 per cent) and ₹ 2,777.84 crore (15.14 per cent) respectively. Expenditure on Grants-in-aid and contribution was ₹ 439.37 crore (2.40 per cent) during the year.

During 2023-24, the Revenue Expenditure has been distributed in different sectors as shown in **Chart 2.7**.



Source: Finance Accounts 2023-24

The re-distribution of the Revenue expenditure in General, Social and Economic services in different sectors during 2023-24 are shown in **Chart 2.8**.



Source: Finance Accounts 2023-24

#### 2.4.2.1 Major changes in Revenue Expenditure

Significant variations under various Heads of Account with regard to the revenue expenditure of the State during the current year *vis-a-vis* the previous year are depicted in Table 2.17.

**Table 2.17: Variation in Revenue Expenditure during 2023-24 compared to 2022-23**

(₹ in crore)

Major Heads of Account	2022-23	2023-24	Increase(+)/ Decrease (-)
2055-Police	1,589.33	1,816.18	226.85
2049-Interest Payments	1,373.52	1,333.42	40.10
2071-Pensions and Other Retirement Benefits	2,678.06	3,065.40	387.34
2216-Housing	1,793.12	1,369.35	(-)423.77
2225-Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes	466.05	571.01	104.96
2235-Social Security and Welfare	1,263.36	1,168.21	(-)95.15
2405-Fisheries	62.51	78.15	15.64
2401-Crop Husbandry	389.84	416.83	26.99
2501-Special Programme for Rural Development	207.32	455.24	247.92
2515-Other Rural Development Programmes	775.23	668.32	(-)106.91
2801-Energy	123.55	99.43	(-)24.12
2851-Village Industries	63.73	80.23	16.50
3054-Roads and Bridges	427.02	349.15	(-)77.87
3604-Compensation and assignments to Local Bodies and Panchayet	325.96	439.37	113.41

Source: Finance Accounts

**Table 2.17** shows that;

- Expenditure increased by ₹ 226.85 crore (14.27 per cent) under Major Head 2055-Police over previous year mainly due to increase in expenditure towards Direction and Administration (by ₹ 1,219.48 crore) during 2023-24.
- There was an increase of ₹ 387.34 crore (14.46 per cent) under 2071-Pensions and Other Retirement benefits mainly due to increase in expenditure on Superannuation and Retirement Allowances by ₹ 316.63 crore (22.43 per cent), Family pensions by ₹ 81.97 crore (14.58 per cent), Pensionary charges in respect of High Court Judges by ₹ 0.46 crore (156.15 per cent) and Government contribution for Defined Contribution in Pension by ₹ 22.49 crore (134.20 per cent) respectively during the year compared to the previous year.
- Expenditure decreased by ₹ 423.77 crore (23.63 per cent) under Major Head 2216-Housing over previous year mainly due to decrease in expenditure towards implementation of Pradhan Mantri Awas Yojana in Rural Areas, Special component Plan for the Scheduled Castes, Tribal Areas Sub-plan and recoveries of overpayments during 2023-24.
- Expenditure decreased by ₹ 95.14 crore (7.53 per cent) under Major Head 2235-Social Security and Welfare mainly due to decrease in expenditure under Child Welfare, Correctional services, Tribal Area Sub-Plan, Special Component Plan for Scheduled Caste under Social Welfare and Other Relief Measures.
- Moreover, there were increase in expenditure under Major Heads 2405-Fisheries, 2401-Crop Husbandry, and 2851-Village Industries during the year 2023-24.
- Expenditure increased by ₹ 247.92 crore (119.58 per cent) under Major Head 2501-Special Programme for Rural Development was mainly due to increase in expenditure under Integrated Rural Energy Planning Programme by ₹ 230.99 crore (200.25 per cent) and ₹ 5.93 crore (670 per cent) under National Rural Livelihood Mission under Self Employment Programme during 2023-24.
- Major decrease in expenditure under Major Head 2515-Other Rural Development Programme by ₹ 106.91 crore (13.79 per cent) was mainly due to decrease in expenditure under Community Development by ₹ 94.94 crore (99.69 per cent).
- Interest payments and servicing debt under Major Head 2049 was decreased by ₹ 40.10 crore (2.92 per cent) mainly due to less interest payments on GoI loans of ₹ 2.33 crore (21.54 per cent) as compared to the previous year.

#### **2.4.2.2 Committed Expenditure**

Committed Expenditure of the State Government on revenue account consists of interest payments, expenditure on salaries and wages and pensions. It has first charge

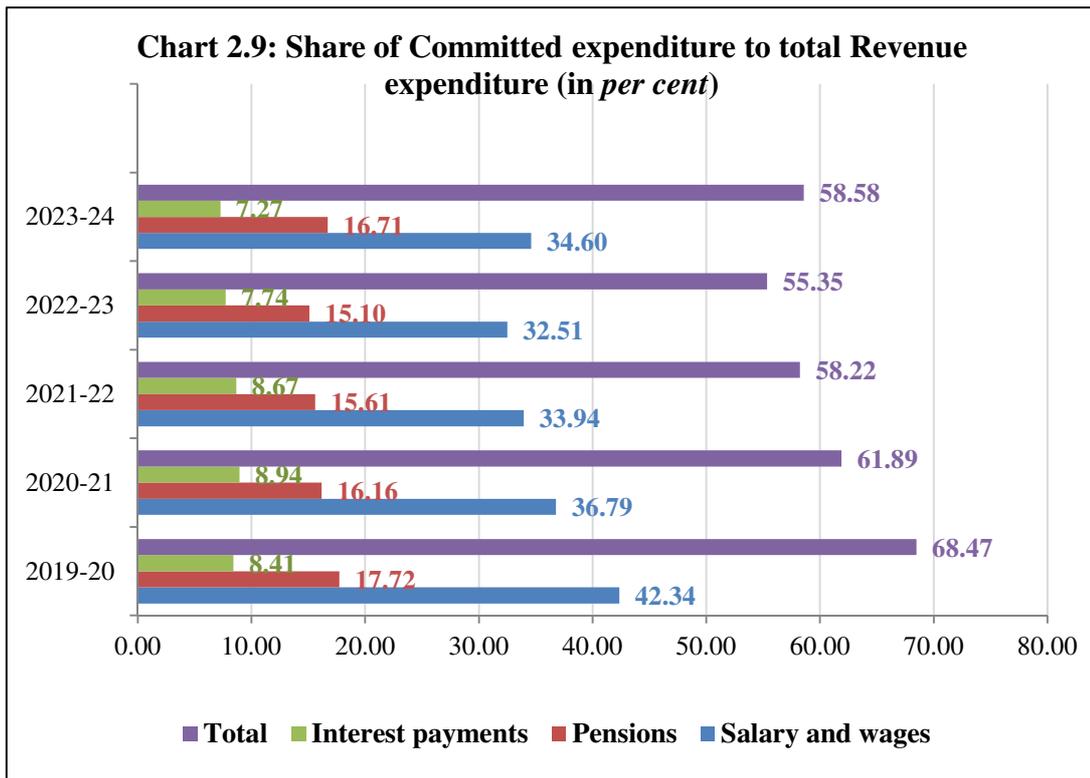
on the Government resources. Upward trend on committed expenditure leaves the Government with lesser flexibility for development sector. Trend analysis of committed and inflexible expenditure in revenue expenditure is shown in **Table 2.18**.

**Table 2.18: Components of Committed and Inflexible Expenditure during 2019-20 to 2023-24**

<i>(₹ in crore)</i>					
<b>Components of Committed Expenditure</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Salaries & Wages	5,663.11	5,285.81	5,472.39	5,766.87	6,346.58
Expenditure on Pensions	2,370.59	2,321.61	2,516.49	2,678.06	3,065.40
Interest payments	1,124.98	1,284.81	1,398.16	1,373.52	1,333.42
<b>Total</b>	<b>9,158.68</b>	<b>8,892.23</b>	<b>9,387.04</b>	<b>9,818.45</b>	<b>10,745.40</b>
<b>Component of Inflexible Expenditure</b>					
Statutory devolution to local bodies (Grants-in-aid salaries and expenditure for creation of capital assets)	571.55	1,652.91	755.77	1,580.04	1,755.94
Contribution to Reserve Funds	6.37	53.54	280.15	289.79	112.14
Recoupment of Contingency Fund	Nil	Nil	Nil	Nil	Nil
Transfer of Cess to Reserve Funds/other bodies	22.83	304.51	290.87	424.65	347.89
Share of contribution of CSS against the Central Fund received	NA	270.28	601.83	895.45	902.03
Payment of interest on the balances of the interest bearing funds as if they could have been invested and payment of interest on Public Debt as charged expenditure-interest payments	NA	NA	15.49	11.95	NA
<b>Total:</b>	<b>600.75</b>	<b>2,281.24</b>	<b>1,944.11</b>	<b>3,201.88</b>	<b>3,118.00</b>
<b>As percentage of Revenue Receipts(RR)</b>					
<b>Committed Expenditure</b>					
Salaries & Wages	51.48	39.77	31.07	31.50	30.90
Expenditure on Pensions	21.55	17.47	14.29	14.63	14.93
Interest payments	10.22	9.67	7.94	7.50	6.49
<b>Total:</b>	<b>83.25</b>	<b>66.90</b>	<b>53.29</b>	<b>53.63</b>	<b>52.32</b>
<b>Inflexible expenditure</b>	<b>5.46</b>	<b>17.16</b>	<b>11.04</b>	<b>17.48</b>	<b>15.18</b>
<b>As percentage of Revenue Expenditure(RE)</b>					
Salaries & Wages	42.34	36.79	33.94	32.51	34.60
Expenditure on Pensions	17.72	16.16	15.61	15.10	16.71
Interest payments	8.41	8.94	8.67	7.74	7.27
<b>Total:</b>	<b>68.47</b>	<b>61.89</b>	<b>58.22</b>	<b>55.35</b>	<b>58.58</b>
<b>Inflexible expenditure</b>	<b>4.49</b>	<b>15.88</b>	<b>12.06</b>	<b>18.05</b>	<b>17.00</b>
<b>Non-Committed Revenue expenditure</b>	<b>4,218.23</b>	<b>5,475.59</b>	<b>6,738.20</b>	<b>7,920.26</b>	<b>7,596.65</b>
Percentage of Revenue expenditure	31.53	38.11	41.78	44.65	41.42
Percentage of total expenditure	29.57	36.02	38.40	39.85	35.87
<b>Payment of subsidies</b>	<b>56.62</b>	<b>145.83</b>	<b>132.27</b>	<b>161.80</b>	<b>121.93</b>
Subsidies as percentage of Non-committed expenditure	1.34	2.66	1.96	2.04	1.61

Source: Finance Accounts. NA: Not available.

The Committed and Non-committed Revenue expenditure along with their percentage with RE during last five years period from 2019-20 to 2023-24 are shown in **Table 2.18**. It can be seen that while the Committed Expenditure in absolute term increased by ₹ 926.95 crore (9.44 *per cent*) in 2023-24 over the previous year, the percentage of Committed Expenditure to RE increased to 58.58 *per cent* from 55.35 *per cent* during the same period mainly due to decrease in expenditure on Interest payments during 2023-24. However, the percentage of non-committed expenditure to RE as well as total expenditure decreased marginally during the year 2023-24. The share of Committed Expenditure to RE during five years period from 2019-20 to 2023-24 are also shown in **Chart 2.9**.



Source: Finance Accounts

### Salary and wages

Expenditure on salary and wages increased by ₹ 579.71 crore (10.05 *per cent*) during 2023-24 as compared to previous year which constituted 30.90 *per cent* of Revenue receipts and 34.60 *per cent* of Revenue expenditure during the year. Salary expenditure increased mainly in Home (Police), Health, Health (AGMC and GBPH), Food, Civil Supplies & Consumer Affairs, Panchayati Raj, Rural Development, Fisheries, Education (Higher), Family Welfare and Preventive Medicines Departments during 2023-24.

### Pension payments

Expenditure on pension payments increased by ₹ 387.34 crore (14.46 *per cent*) from ₹ 2,678.06 crore in 2022-23 to ₹ 3,065.40 crore in 2023-24 which constituted 16.71 *per cent* of Revenue expenditure and 14.93 *per cent* of Revenue receipts during

the year. The expenditure on pensions were increased mainly on Government Contribution for Defined Contribution Pension Scheme (134.20 *per cent*), Pensions to Legislators (5.54 *per cent*), Pensionary Charges in respect of High Court Judges (156.15 *per cent*), Superannuation and Retirement allowances (22.43 *per cent*) and Family Pensions (14.58 *per cent*). The expenditure on pensions, however, above the projections (₹ 2,884.00 crore) of XV Finance Commission (FC) for the year. As per records furnished by the State Government (May 2024), there was 78,363 pensioners (Superannuation pensioners: 48,969; Family pensioners: 31,077 and MLA pensioners of 184 including 83 Family pensioners) in the State as on 31 March 2024.

### Interest payments

During 2023-24, the interest payments of ₹ 1,333.42 crore constituted 7.27 *per cent* of Revenue expenditure and 6.49 *per cent* of Revenue receipts. The interest payments during the year decreased by ₹ 40.10 crore (2.92 *per cent*) as compared to 2022-23 mainly due to less interest payments on the Internal borrowings (by ₹ 42.60 crore) and various loans from GoI (by ₹ 2.34 crore) off set by increase of interest payments on Small Savings, Provident Funds, etc (by ₹ 16.78 crore) during the year as compared to the previous year. The interest payments, however, remained within the projections (₹ 1,628.00 crore) of the XV FC for the year.

### 2.4.2.3 Undischarged liabilities in National Pension System

The State Government introduced the 'National Pension System' (NPS) applicable to all new entrants joining the State Government Service, on or after 1<sup>st</sup> July 2018. Under this system, employees contribute 10 *per cent* of basic pay and dearness allowance, which is matched by the State Government and both employee's and employer's contribution are initially transferred to the Public Account (Major Head '8342-117-Defined Contributory Pension Scheme'). The State Government has the responsibility to deposit both employee's and employer's share with the designated authority i.e., National Securities Depository Limited (NSDL)/trustee bank for further investment as per the guidelines of NPS.

There was a balance of ₹ 0.02 crore in the Defined Contributory Pension Scheme fund as on 31 March 2018 *i.e.* prior to implementation of NPS in the State.

As per information furnished by the State Government there were 11,646 employees (11,601 State government employees and 45 AIS Gr.(A) employees) under NPS in the State as on 31 March 2024.

The status of the funds under Defined Contributory Pension Scheme account during last five years period 2019-24 is given in **Table 2.19**.

**Table 2.19: Status of pension fund during 2019-20 to 2023-24**

(₹ in crore)

Year	Opening Balance	Receipts during the year	Total	Disbursement <sup>13</sup>	Closing Balance
2019-20	0.01	4.12	4.13	3.61	0.52
2020-21	0.52	12.39	12.91	12.63	0.28
2021-22	0.28	19.56	19.84	19.26	0.58
2022-23	0.58	33.81	34.39	33.34	1.05
2023-24	1.05	70.16	71.21	70.18	1.03

Source: Finance Accounts 2023-24.

There was un-transferred Fund of ₹ 1.05 crore in Defined Contributory Pension Scheme at the beginning of the financial year 2023-24. During 2023-24, the State Government deposited ₹ 70.16 crore (employees' contributions: ₹ 30.51 crore and Government's contribution: ₹ 39.65 crore) into the Fund created under MH 8342-117 and transferred ₹ 70.18 crore (employees' contributions: ₹ 30.72 crore and Government's contribution: ₹ 39.46 crore) to NSDL leaving a balance of ₹ 1.03 crore in the Fund at the end of 31 March 2024. Non-transferring of contribution may accumulate the interest liabilities of ₹ 0.09 crore of the State Government.

The State Government did not contribute the interest liability of ₹ 0.07 crore at the rate of 7.10 per cent on the balance of ₹ 1.05 crore at the beginning of the year 2023-24.

### Inflexible expenditure

The components of inflexible expenditure which include among others Statutory devolution to local bodies and contribution to Reserve Funds showed an increasing trend during last five-year period from 2019-20 to 2023-24 except 2021-22. The devolution to local bodies was the major part (56.32 per cent) of the inflexible expenditure during 2023-24 due to more grants-in-aid given to them for creation of capital assets which increased by ₹ 160.90 crore (12.18 per cent) over the previous year. The grants-in-aid of ₹ 273.51 crore was given for salary and allowances during the year out of total devolution of ₹ 1,755.94 crore to the local bodies during 2023-24. As a percentage of revenue expenditure, the inflexible expenditure decreased from 18.05 per cent (₹ 3,201.88 crore) in 2022-23 to 17.00 per cent (₹ 3,118.00 crore) in 2023-24.

#### 2.4.2.4 Subsidies

Subsidies provided by the State Government include both implicit and explicit subsidies which were utilised to bridge the gap between income and expenditure to certain selected Department/Corporations/Government Companies.

During 2023-24, the State Government provided subsidies of ₹ 121.93 crore through various departments which were 0.59 per cent of RR and 0.66 per cent of RE of the

<sup>13</sup> During 2018-19, out of total disbursement of ₹ 0.82 crore, only ₹ 0.57 crore was transferred to NSDL. However, during 2019-20, ₹ 0.35 crore was directly transferred to NSDL by State Nodal Agency.

State during the year. The quantum of subsidy, however, decreased by ₹ 39.87 crore (24.64 per cent) during 2023-24 as compared to the previous year. The expenditure on subsidies to the total expenditure during the year was 0.58 per cent. Major part of subsidy was provided by the State Government through Power Department (TSECL) (₹ 63.75 crore), Food Civil Supplies and Consumers Affairs (₹ 30.57 crore), Agriculture (₹ 20.29 crore) and Industries and Commerce (₹ 6.00 crore) Departments, respectively during 2023-24.

**Table 2.20: Expenditure on subsidies during 2019-24**

(₹ in crore)					
Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Subsidies (₹ in crore)	56.62	145.83	132.27	161.80	121.93
Subsidies as a percentage of Revenue Receipts	0.51	1.10	0.75	0.88	0.59
Subsidies as a percentage of Revenue Expenditure	0.42	1.01	0.82	0.91	0.66
Subsidies as a percentage of total expenditure	0.40	0.96	0.75	0.81	0.58
Subsidies as a percentage of Revenue Deficit (-)/Surplus(+)	(-)2.38	(-)13.56	8.88	28.37	5.55
Power subsidies as a percentage of total subsidy	-	27.43	35.53	45.12	52.28

Source: Finance Accounts

Power subsidy constituted predominant part of the total subsidy ranging between 27.43 per cent and 52.28 per cent during last four out of five years period from 2019-20 to 2023-24 except 2019-20.

#### 2.4.2.5 Financial assistance by the State Government to Local Bodies and Other Institutions

Financial assistance is provided by the State Government to Local bodies and other institutions by way of grants and loans.

The trend of the financial assistance provided by the State Government during the period of last five years from 2019-20 to 2023-24 are shown in Table 2.21.

**Table 2.21: Financial Assistance to Local Bodies and others during 2019-20 to 2023-24**

(₹ in crore)					
Financial Assistance to Institutions	2019-20	2020-21	2021-22	2022-23	2023-24
<b>(A) Local Bodies</b>					
Municipal Corporations and Municipalities	263.89	533.70	391.74	571.97	676.66
Panchayati Raj Institutions	145.63	554.26	248.24	216.07	76.46
<b>Total (A)</b>	<b>409.52</b>	<b>1,087.96</b>	<b>639.98</b>	<b>788.04</b>	<b>753.12</b>
<b>(B) Others</b>					
Other Institutions	2,229.00	1,777.53	3,751.24	5,459.01	5,653.62
<b>Total (B)</b>	<b>2,229.00</b>	<b>1,777.53</b>	<b>3,751.24</b>	<b>5,459.01</b>	<b>5,653.62</b>
<b>Total (A+B)</b>	<b>2,638.52</b>	<b>2,865.49</b>	<b>4,391.22</b>	<b>6,247.05</b>	<b>6,406.74</b>

Financial Assistance to Institutions	2019-20	2020-21	2021-22	2022-23	2023-24
Grants-in-Aid on salary	284.17	261.65	260.78	257.66	273.51
Grants-in-Aid for creation of Capital assets	287.38	1,391.26	494.99	1,321.53	1,482.43
Grants-in-Aid for non-salary	2,066.97	1,212.58	3,635.45	4,667.86	4,650.80
<b>Grants-in-Aid given in kind</b>	<b>Information not furnished by the State Government</b>				
Revenue Expenditure	13,376.91	14,367.82	16,125.24	17,738.71	18,342.05
Assistance as percentage of Revenue Expenditure	19.72	19.94	26.55	35.22	34.93

Source: Finance Accounts

**Table 2.21** shows that during 2023-24, the Government provided Financial Assistance as grants-in-aid to the Local Bodies and other Autonomous Bodies to the tune of ₹ 6,406.74 crore which substantially increased by ₹ 159.70 crore (2.56 per cent) from ₹ 6,247.05 crore in 2022-23 mainly due to increase in grants-in-aid given to other institutions by ₹ 194.61 crore (3.56 per cent) over the previous year. The quantum of grants to the Local Bodies in 2023-24 decreased by ₹ 34.94 crore (4.43 per cent) due to decrease of grants to Panchayati Raj Institutions by ₹ 139.63 crore (64.62 per cent) over the previous year.

It was noticed that out of the total financial assistance of ₹ 6,406.74 crore to others, the Government had given grants of ₹ 1,482.43 crore for creation of Capital assets of which ₹ 3.29 crore was given to Gram Panchayats and booked as Capital expenditure instead of Revenue Account during 2023-24.

### 2.4.3 Capital Expenditure

Capital Expenditure (capex) is primarily expenditure on creation of fixed infrastructure assets such as roads, buildings, etc. Capex in both Centre and State is being met from budgetary support and extra budgetary resources/off budget. Of late, the infrastructure requirements have increased manifold and SPVs have been set up to carry out bulk of capex. It also includes investments made by the State Government in Companies and Corporations. The trend of Capital expenditure and its percentage to total expenditure during last five years is shown in **Table 2.22** and **Chart 2.10**.

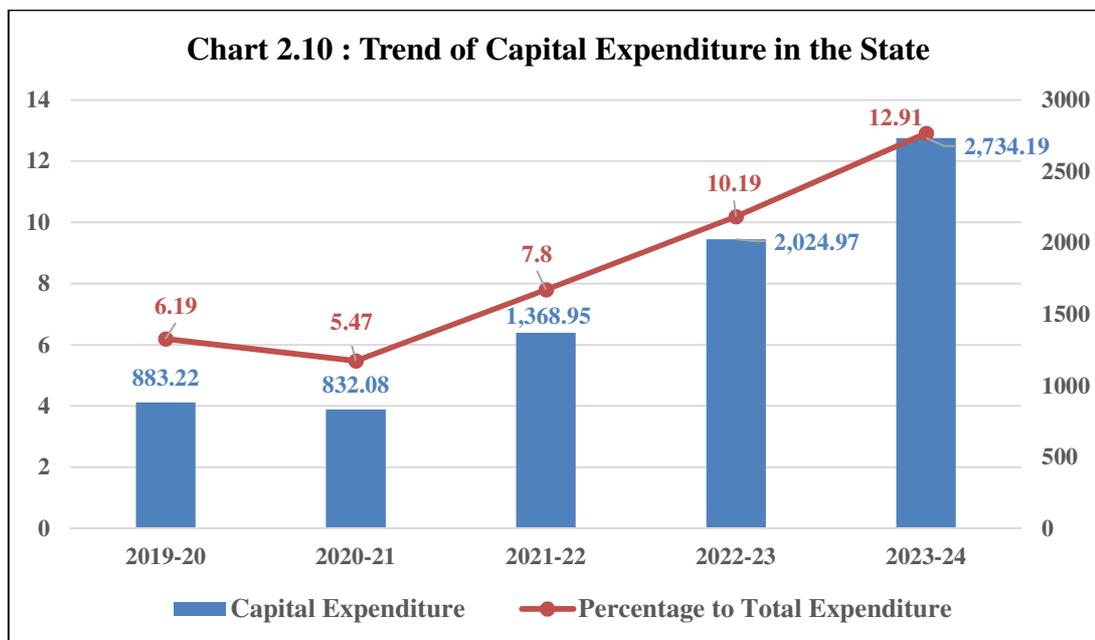
**Table 2.22: Capital Expenditure - Basic Parameters**

Parameters	2019-20	2020-21	2021-22	2022-23	2023-24
Total Expenditure (TE)	14,263.88	15,202.79	17,548.27	19,873.33	21,176.49
Capital Expenditure (CE)	883.22	832.08	1,368.95	2,024.97	2,734.19
Rate of growth of CE (per cent)	(-)40.36	(-)5.79	64.52	47.92	35.02
Capital Expenditure as percentage of TE	6.19	5.47	7.80	10.19	12.91
CE/GSDP (per cent)	1.63	1.56	2.20	2.80	3.31

(₹ in crore)

Parameters	2019-20	2020-21	2021-22	2022-23	2023-24
Capital Receipts	2,369.43	2,108.36	391.62	(-)62.65	497.29
Rate of growth of CR(in <i>per cent</i> )	95.80	(-)11.02	(-)81.43	(-)116.00	893.76
CE as percentage of CR	37.28	39.47	349.57	(-)3,232.20	549.82

Source: Finance Accounts.



Source: Finance Accounts

**Chart 2.10** shows that the capital expenditure fluctuated during the last five years period. There was a decreasing trend from ₹ 883.22 crore (6.19 *per cent* of total expenditure) in 2019-20 to ₹ 832.08 crore (5.47 *per cent* of total expenditure) in 2020-21. Thereafter there was an upward trend and it stood at ₹ 2,734.19 crore substantially increased by ₹ 709.22 crore (35.02 *per cent*) in 2023-24 over the previous year, which was 12.91 *per cent* of the total expenditure. The Budget estimate of capital expenditure was ₹ 5,358.68 crore during 2023-24 against which the actual was ₹ 2,734.19 crore (51.02 *per cent* of BE and 3.31 *per cent* of GSDP) during the year.

It was seen that out of the capital expenditure of ₹ 2,734.19 crore, the State Government had provided grants-in-aid of ₹ 1,482.43 crore for creation of capital assets and ₹ 6.09 crore was given for other purposes (TTAADC, PRIs and ULBs) from the Capital account instead of Revenue account during the year which violates the Government Accounting Standards resulting in understatement of the revenue expenditure and overstatement of the capital expenditure to that extent during the year.

***The State Government should classify the expenditure according to the Government Accounting Standards.***

### 2.4.3.1 Major changes in capital expenditure

Major changes in capital expenditure during 2023-24 as compared to 2022-23 are depicted in **Table 2.23**.

**Table 2.23: Major changes in capital expenditure during 2023-24 compared to 2022-23**

(₹ in crore)

Major Heads of Accounts	2022-23	2023-24	Decrease (-)/ Increase (+)
4055-Capital Outlay on Police	9.66	33.94	24.28
4059-Capital Outlay on Public Works	474.91	199.38	(-)275.53
4202-Capital Outlay on Education, Sports, Art and Culture	73.77	218.23	144.46
4210-Capital Outlay on Medical and Public Health	78.17	40.30	(-)37.87
4215-Capital Outlay on Water Supply and Sanitation	127.59	149.38	21.79
4217-Capital Outlay on Urban Development	258.94	426.13	167.19
4225-Capital Outlay on Welfare of SC, ST, OBC and Minorities	103.92	88.18	(-)15.74
4235-Capital Outlay on Social Security and Welfare	31.16	8.58	(-)22.58
4405-Capital Outlay on Fisheries	14.48	6.49	(-)7.99
4406-Capital Outlay on Forestry and Wild Life	110.62	98.25	(-)12.37
4515-Capital Outlay on other Rural Development Programme	32.40	50.45	18.05
4552-Capital Outlay on North Eastern Areas	16.71	0.03	(-)16.68
4575-Capital Outlay on Special Areas Development	22.79	0.00	(-)22.79
4702-Capital Outlay on Minor Irrigation	57.23	96.32	39.09
4711-Capital Outlay on Flood Control Projects	10.14	2.11	(-)8.03
4801-Capital Outlay on Power Projects	76.38	264.20	187.82
4851-Capital Outlay on Village and Small Industries	17.77	79.60	61.83
5054-Capital Outlay on Roads and Bridges	350.87	749.43	398.56
5055-Capital Outlay on Road Transport	11.53	20.42	8.89
5452-Capital Outlay on Tourism	4.00	17.65	13.65

**Source:** Finance Accounts

It can be seen from **Table 2.23** that the major changes in capital expenditure under major head 4059, 4202, 4210, 4217, 4575, 4801, 4851 and 5054 respectively. The capital expenditure increased mainly in Capital Outlay on Education, Sports, Art and Culture by ₹ 144.46 crore, on Urban Development by ₹ 167.19 crore. Capital Outlay increased by ₹ 398.56 crore in respect of Capital outlay on Roads and Bridges and increased by ₹ 187.82 crore towards Capital Outlay on Power projects during 2023-24.

On the other hand, the capital expenditure decreased mainly in Capital Outlay on Public Works by ₹ 275.53 crore, on Medical and Public Health by ₹ 37.87 crore, on

Social Security and Welfare by ₹ 22.58 crore and on Special Areas Development by ₹ 22.79 crore during the year.

- The capital expenditure under Education, Sports, Art and Culture increased mainly on General Education by ₹ 135.38 crore and Sports and Youth Services by ₹ 11.07 crore off set by decrease in expenditure in Technical Education and Art and Culture during 2023-24;
- Capital expenditure under Urban Development increased mainly in the works under State Capital Development by ₹ 104.88 crore during 2023-24 over previous year;
- Expenditure under Capital Outlay on Power Projects increased mainly under General expenditure by ₹ 187.82 crore during 2023-24;
- Expenditure under Capital Outlay on Roads and Bridges increased mainly under construction of District and Other Roads by ₹ 190.96 crore during 2023-24.

During 2023-24, the Capital Expenditure on Social and Economic Service increased by ₹ 272.85 crore (39.90 per cent), ₹ 676.19 crore (80.68 per cent) while General Service decreased by ₹ 239.83 crore (47.66 per cent) over the previous year respectively.

While Tripura has significantly increased its Capital Expenditure, the quality of investments and lack of financial transparency pose fiscal risks. The state must ensure efficient fund allocation, prevent wasteful investments, and improve monitoring mechanisms in order to maximise the long-term impact of its infrastructure-driven growth strategy.

#### **2.4.3.2 Quality of capital expenditure**

If the State Government keeps on making investments in loss making government companies, whose net worth is completely eroded, there are no chances of return on investment. Similarly, experience has shown that inevitability of the loans given to loss making corporations and other bodies such as financial corporations, *etc.* are written off. Requisite steps have to be taken to infuse transparency in such financial operations. This section presents an analysis of investments and other capital expenditure undertaken by the Government during the current year.

##### **2.4.3.2 (i) Quality of investments in the companies, corporations and other bodies**

Capital expenditure in the companies, corporations, and other bodies, which are loss making or where net worth is completely eroded is not sustainable.

Investments made and loan given to companies, corporations (e.g. SC & ST Financial Corporations), and cooperatives, which are loss making and those where net worth is completely eroded, affect quality of capital expenditure. Return on investment in share capital invested in State Public Sector Enterprises (SPSEs) and history of repayment of loans given to various bodies are important determinants of quality of capital expenditure.

The State Government made investments in various Government Companies, Corporations and Co-operative Societies every year. The expenditure is debited on Capital Account with an aim to support strengthening of their functioning and to get some returns from them as dividend. Detail of the investments and returns as on 31 March during last five years period from 2019-20 to 2023-24 is depicted in **Table 2.24**.

**Table 2.24: Investment and Return**

(₹ in crore)

Investment/return/ borrowings cost of	2019-20	2020-21	2021-22	2022-23	2023-24
Investment at the end of the year	1,648.66	1,714.19	1,766.54	1,831.19	1,901.49
Return	7.94	6.62	1.63	11.66	7.85
Return ( <i>per cent</i> )	0.48	0.38	0.09	0.64	0.41
Average rate of interest on Government Borrowings ( <i>per cent</i> )	7.89	7.67	7.50	7.55	7.44
Difference between return and interest rate ( <i>per cent</i> )	(-)7.41	(-)7.29	(-)7.41	(-)6.91	(-)7.03
<b>Difference between interest on Government borrowings and return on investment<sup>#</sup></b>	<b>(-)124.55</b>	<b>(-)124.85</b>	<b>(-)130.90</b>	<b>(-)126.54</b>	<b>(-)133.67</b>

**Source:** Finance Accounts; **Note:** # Investment at the end of the year\*difference between interest rate and return.

As on 31 March 2024, there were 16 working Government Companies, one Non-working Government Company, One statutory Corporation, one Bank, four joint stock companies/corporation and 25 Co-operative Societies. The State Government made investment of ₹ 1,901.49 crore<sup>14</sup> in these companies/corporations and Co-operative Societies as on 31 March 2024. As on 31 March 2023, the amount of investment was ₹ 1,831.19 crore, which increased by ₹ 70.30 crore with the fresh investment in seven Government Companies (₹ 63.68 crore) and eight Co-operative Societies (₹ 6.62 crore) during 2023-24. During 2023-24, the State Government received ₹ 7.85 crore as dividend from two Joint stock companies<sup>15</sup> for the year 2022-23 and 2023-24 and no dividend was received from any Government Company during the year.

Out of total investment of ₹ 63.68 crore in seven working Government Companies during 2023-24, ₹ 12.00 crore was invested in Tripura Handloom and Handicrafts Development Corporation Limited and ₹ 31.13 crore was invested in Tripura Jute Mills Limited which are loss making companies in the State.

The audit analysis of Tripura's investments in Public Sector Undertakings and other bodies for 2023-24 highlights serious concerns regarding the sustainability and financial viability of these investments. The erosion of net worth, low returns on investment, and continued losses in state-owned enterprises indicate inefficient capital

<sup>14</sup> Differs with the information furnished by the State Government and actually booked in the Accounts by ₹ 29.98 crore. This difference is under reconciliation.

<sup>15</sup> North East Transmission Company Ltd.: (₹ 7.40 crore) and ONGC Tripura Power Company Ltd.: (₹ 0.45 crore).

allocation and potential fiscal risks. The State Government's continued investment in loss-making PSUs with negative net worth represents a significant fiscal risk. The returns on these investments are far below borrowing costs, exacerbating financial inefficiencies.

*The State Government should review the performance of the Companies and Corporations in view of the huge cumulative investments and low returns from them, year after year.*

#### 2.4.3.2 (ii) Loans and Advances by the State Government

In addition to the investments in cooperative societies, corporations and companies, the State Government has also been providing loans and advances to various organisations and Government servants for various purposes.

The quantum of loans and advances and recovered during last five year period are shown in **Table 2.25**.

**Table 2.25: Quantum of loans disbursed and recovered during five years period 2019-24**

(₹ in crore)					
Quantum of loans disbursed and recovered	2019-20	2020-21	2021-22	2022-23	2023-24
Opening Balance of loans outstanding	193.51	196.53	198.17	251.38	309.44
Amount advanced during the year	3.75	2.89	54.08	109.65	100.25
Amount recovered during the year	0.73	1.25	0.87	51.59	0.89
Closing Balance of the loans outstanding	196.53	198.17	251.38	309.44	408.80
Net addition	3.02	1.64	53.21	58.06	99.36
Interest received	0.06	0.08	0.15	0.05	0.13
Interest rate on Loans and Advances given by the Government.	11.20	11.20	7.00	10.30	7.50
Rate of Interest paid on the outstanding borrowings of the Government	7.89	7.67	7.50	7.55	7.44
Difference between the rate of interest paid and interest received ( <i>per cent</i> )	3.31	3.53	0.50	2.75	0.06

During 2023-24, the Government disbursed ₹ 100.25 crore as Loans and Advances and recovered ₹ 0.89 crore from the Government Servants (₹ 0.39 crore) and Agriculture and Allied Activities (₹ 0.50 crore) during the year. The outstanding loans and advances at the end of 31 March 2024 stood at ₹ 408.80 crore. During 2023-24, the Government received ₹ 0.13 crore as interest on the loans given to the Government Servants mainly on House building and Computer Advances.

During 2023-24, the State Government had disbursed Loans and Advances of ₹ 100.25 crore out of which ₹ 100.00 crore was given to the Tripura State Electricity Corporation Limited as interest free loan during the year and ₹ 0.25 crore was given to the Government servants as House Building advances.

Scrutiny of the Finance Accounts revealed that out of the total outstanding loans and advances of ₹ 408.80 crore, no recovery of loans (Principal or interest) from 12 Departments had been affected during past several years while some of loans were more than 10 to 25 years old. Maximum amount of loan was lying outstanding with the Power Department (TSECL) of ₹ 256.75 crore during the year followed by the Medical and Public Health Department (₹ 81.00 crore) as on 31 March 2024.

*Necessary steps should be taken by the Government to recover the long pending outstanding loans from the entities.*

#### 2.4.3.2 (iii) Capital locked in incomplete projects

Trends in capital blocked in incomplete capital works would indicate quality of capital expenditure. Blocking of funds on incomplete projects/ works impinges negatively on the quality of expenditure and deprives the State of the intended benefits for prolonged periods. Further, the funds borrowed for implementation of these projects during the respective years led to extra burden in terms of servicing of debt and interest liabilities.

As per information furnished by the State Government, there were 80 ongoing capital works with estimated cost of ₹ five crore and above. Expenditure of ₹ 554.35 crore was incurred on these works up to the end of March 2024, against the estimated cost of ₹ 1,363.22 crore. During 2023-24, ₹ 427.46 crore was incurred on these 80 works while one work under Water Resources was suspended for hydrographic survey of the river though the work was sanctioned on 11 May 2022. Details of those projects are given in **Table 2.26**.

**Table 2.26: Ongoing works as on 31 March 2024**

(₹ in crore)

Type of works	No of incomplete projects/works	Estimated cost	Expenditure incurred	
			During 2023-24	As on 31-03-2024
Building Works	29	367.75	50.39	88.32
Road Works	38	867.81	345.13	401.73
Bridges Works	2	27.44	5.42	13.52
Drinking Water and Sanitation Works	6	50.10	20.42	44.59
Water Resources	5	50.12	6.10	6.19
<b>Total:</b>	<b>80</b>	<b>1,363.22</b>	<b>427.46</b>	<b>554.35</b>

Source: Finance Accounts 2023-24

Further, there were 312 ongoing capital works with estimated cost less than ₹ five crore on which expenditure of ₹ 297.03 crore was incurred during 2023-24.

It was seen that out of 80 capital works costing ₹ five crore and above no payment was made in 19 cases as on 31 March 2024. In respect of 13 incomplete projects, the target date of completion had already been expired. Payment of ₹ 106.17 crore was made on these 13 works against the total estimated cost of ₹ 164.57 crore as on 31 March 2024 out of which ₹ 68.55 crore was paid during 2023-24.

The break-up of the 13 incomplete capital works for which the target date of completion was already expired as on 31 March 2024, are shown in **Table 2.27**.

**Table 2.27: Incomplete Capital works as on 31 March 2024**

(₹ in crore)

Type of works	Nos of incomplete projects/works	Estimated cost	Expenditure incurred	
			During 2023-24	As on 31-03-2024
Building Works	1	11.90	11.20	11.25
Road Works	6	98.85	38.64	45.93
Bridges Works	1	12.11	4.91	12.33
Water Resources	1	8.65	3.15	3.25
Drinking Water and Sanitation Works	4	33.06	10.65	33.41
<b>Total:</b>	<b>13</b>	<b>164.57</b>	<b>68.55</b>	<b>106.17</b>

Source: Finance Accounts 2023-24

It was noticed that out of 13 incomplete capital works mentioned in **Table 2.27**, the Building works with estimated cost of ₹ 11.90 crore was sanctioned in December 2021 with the target date of completion within October 2023 from the date of the sanction. The works started in May 2022 but remained incomplete even after incurring expenditure of ₹ 11.25 crore as on 31 March 2024, out of which expenditure of ₹ 11.20 crore for the work was incurred during the year 2023-24. Bridges works with estimated cost of ₹ 12.11 crore was sanctioned in April 2018 with target date of completion by June 2022 but remained incomplete after incurring an expenditure of ₹ 12.33 crore as on 31 March 2024.

The details of Age-wise incomplete projects on which an expenditure of ₹ 556.93 crore was incurred against the estimated cost of ₹ 1,146.54 crore as on 31 March 2024 are shown in **Table 2.28**.

**Table 2.28: Age-wise profile of incomplete projects as on 31 March 2024**

(₹ in crore)

Year of commencement	Number of incomplete works	Original Estimated cost	Expenditure incurred	
			During 2023-24	As on 31-3-2024
2019-20	4	143.26	3.96	31.30
2020-21	3	31.75	11.41	27.06
2021-22	11	142.30	46.60	80.70
2022-23	25	400.98	93.39	134.91
2023-24	25	428.55	273.82	282.96
<b>Total</b>	<b>68</b>	<b>1,146.54</b>	<b>429.18</b>	<b>556.93</b>

Source: Finance Accounts

The stakeholders are deprived of the benefits from the projects due to delay in completion of the works in time.

#### 2.4.4 Expenditure priorities

Enhancing human development levels require the States to step up their expenditure on key social services like education, health, *etc.* Low fiscal priority (ratio of expenditure under a category to aggregate expenditure) is attached to a particular sector, if the allocation is below the respective State's or national average. The higher the ratio of these components to total expenditure, the better the quality of expenditure. Fiscal priority of the State Government with regard to expenditure on Social and Economic sectors etc, is shown in **Table 2.29**.

**Table 2.29: Expenditure priority of the State with regards to Health, Education and Capital expenditure**

Particulars	<i>(in per cent)</i>				
	TE/ GSDP	DE/TE	CE/TE	Education/ TE	Health/ TE
All India (2022-23)	16.46	66.92	15.26	14.42	5.10
NE and Himalayan States Average (2022-23)	27.57	63.55	15.56	15.77	6.94
Tripura State (2022-23)	27.47	60.79	10.74	11.86	5.69
All India (2023-24)	16.22	67.44	16.60	13.76	5.04
NE and Himalayan States Average (2023-24)	25.19	62.54	17.61	15.93	6.43
Tripura State (2023-24)	25.63	61.17	13.39	12.26	5.84

**Source:** *Finance Accounts*

It can be seen from **Table 2.29** that:

- During the year 2023-24, the percentage of development expenditure was less and the Capital expenditure with respect to total expenditure was higher than that of the percentage in 2022-23 of the State. But the percentage of both the components was less than that of the average percentage of NE and Himalayan States for the year 2023-24.
- The percentage of total expenditure in respect of the GSDP during 2023-24 was less than that of in 2022-23. But it was higher than the average percentage of NE and Himalayan States for the year 2023-24.
- The percentage of expenditure on both Education and Health to total expenditure during 2023-24 were more than that of the year 2022-23 in the State and it increased by 0.40 *per cent* in 2023-24 in respect of Education.

The audit analysis of Tripura's fiscal priorities in Education, Health, and Capital Expenditure (CE) compared to the North Eastern & Himalayan (NE&H) States' average for 2022-23 and 2023-24 highlights inadequate social sector funding, improved capital expenditure allocation, and the need for greater investment in human capital formation. Tripura has improved its Capital Expenditure but continues to underfund critical social sectors, particularly Education and Health. The declining share of health spending and below-average education expenditure highlight a misalignment in fiscal priorities.

## 2.5 Public Account

Receipts and Disbursements in respect of certain transactions such as Small Savings, Provident Funds, Reserve Funds, Deposits, Suspense, Remittances, *etc.*, which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature. The Government acts as a banker in respect of these. The balance after disbursements during the year is the fund available with the Government for use for various purposes.

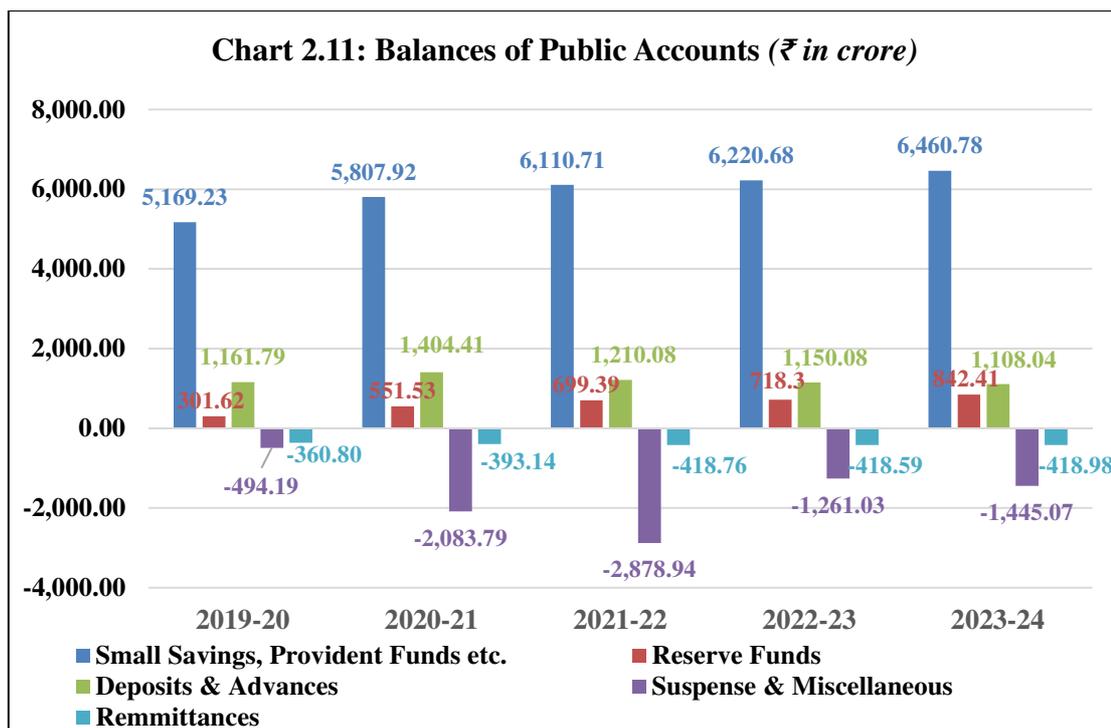
### 2.5.1 Net Public Account Balances

The component-wise net balances in Public Account of the State during last five years period 2019-20 to 2023-24 is shown in **Table 2.30**. The analysis of the Net balances of various components in the Public Account is given in the respective paragraphs.

**Table 2.30: Component-wise net balances in Public Account as of 31 March of the year 2019-20 to 2023-24**

(₹ in crore)						
Sector	Sub Sector	2019-20	2020-21	2021-22	2022-23	2023-24
<b>I.</b> Small Savings, Provident Funds, <i>etc.</i>	Small Savings, Provident Funds, <i>etc.</i>	5,169.23	5,807.92	6,110.71	6,220.68	6,460.78
<b>J.</b> Reserve Funds	(a) Reserve Funds bearing Interest	292.65	443.96	526.13	523.50	647.48
	(b) Reserve Funds not bearing Interest	8.97	107.57	173.26	194.80	194.92
<b>K.</b> Deposits and Advances	(a) Deposits bearing Interest	0.52	0.29	0.58	1.05	11.69
	(b) Deposits not bearing Interest	1,162.14	1,404.19	1,211.83	1,151.36	1,098.68
	(c) Advances	(-)0.87	(-)0.07	(-)2.33	(-)2.33	(-)2.33
<b>L.</b> Suspense and Miscellaneous	(b) Suspense	(-)111.81	(-)113.84	(-)93.63	(-)99.79	(-)68.88
	(c) Other Accounts	(-)382.38	(-)1,969.95	(-)2,785.31	(-)1,161.24	(-)1,376.19
	(d) Accounts with Governments of Foreign Countries	0.00	0.00	0.00	0.00	0.00
	(e) Miscellaneous	0.00	0.00	0.00	0.00	0.00
<b>M.</b> Remittances	(a) Money Orders, and other Remittances	(-)360.57	(-)393.67	(-)419.09	(-)419.09	(-)419.48
	(b) Inter-Governmental Adjustment Account	(-)0.23	0.53	0.33	0.50	0.50
<b>Total</b>		<b>5,777.65</b>	<b>5,286.93</b>	<b>4,722.48</b>	<b>6,409.44</b>	<b>6,547.17</b>

*Note:* +ve denotes credit balance and –ve denotes debit balances



Source: Finance Accounts

## 2.5.2 Reserve Funds (RF)

Reserve Funds are created for specific and defined purposes under the Public Account of the State Government. The contributions to these funds are made from the Consolidated Fund of the State.

As on 31 March 2024, there were two types of Reserve funds in the State viz. (i) Interest bearing and (ii) Non-interest bearing. The Interest-bearing Reserve Funds contains one Major Head (8121) while non-interest bearing Reserve Funds contains three Major Heads (8222, 8225 and 8235) during 2023-24. There was an inactive Reserve Fund in Minor head 101 under Major Head 8235-General and other Reserve Funds of Government Commercial Department/Undertakings where there was a balance of ₹ 420.51 lakh as on 31 March 2024. Details of transactions during the year in the active Reserve Funds are discussed below:

### 2.5.2.1 Consolidated Sinking Fund

The State Government set up the sinking fund in line with the recommendation of the XII FC for amortisation of market borrowing as well as other loans and debt obligations. The fund is managed by the Reserve Bank of India. This Fund is operated under Major Head 8222 in the Public Account.

According to guidelines of Reserve Bank of India, the State Governments are required to contribute at least 0.5 per cent of the outstanding liabilities as at the end of the previous year. The State is to make efforts to raise the minimum contribution every year. During 2023-24, the State Government contributed ₹ 100.95 crore against

minimum contribution of ₹ 109.39 crore<sup>16</sup> during the year. The Government contribution was less than the minimum contribution by ₹ 8.44 crore during the year. During 2023-24, the State Government received ₹ 71.07 crore as interest on this Sinking Fund Account and reinvested the same by the RBI during the year. The total accumulated fund was ₹ 1,153.80 crore at the end of 31 March 2024, against the balance of ₹ 981.77 crore at the end of 31 March 2023.

### 2.5.2.2 General and Other Reserve Funds

#### (a) State Disaster Response Fund

Government of India (GoI) replaced the erstwhile Calamity Relief Fund with the State Disaster Response Fund (SDRF) with effect from 1 April 2010. In terms of the guidelines of the Fund, the Centre and States are required to contribute to the Fund in a certain proportion. The contributions are to be transferred to the Public Account to Major Head-8121- General and Other Reserve Funds. Expenditure during the year is incurred by operating Major Head-2245.

The State Governments are required to pay interest to the SDRF at the rate applicable to overdrafts under Overdraft Regulation Guidelines of the RBI. The interest is to be credited on a half yearly basis. The accretions to the SDRF together with the income earned on the investment of SDRF is to be invested in Central Government dated Securities, auctioned Treasury Bills and other interest earning deposits with Scheduled Commercial Banks.

The SDRF is to be used only for meeting the expenditure for providing immediate relief to the victims of a disaster and the provisions for disaster preparedness, restoration, reconstruction and mitigation should not be a part of SDRF. Such expenditure has to be built into the normal budgetary heads/ State Plan Funds, *etc.*

As per guidelines of the Scheme, the GoI and the State Governments are required to contribute to the Fund in the proportion of 90:10. As per the XV FC recommendation, the corpus of SDRF of Tripura for the year 2022-23 was fixed at ₹ 76 crore (SDRF: ₹ 60.80 crore and SDMF: ₹ 15.20 crore) for the year 2023-24. During 2023-24, the GoI released ₹60.80 crore towards SDRF. The State Government transferred ₹ 67.56 crore (Central share: ₹ 60.80 crore; State share ₹ 6.76 crore) to the SDRF account during the year. The State Government, however, had not received any amount from the GoI towards NDRF during 2023-24. The State Government had invested ₹ 10.00 crore from the fund in 182 days Treasury Bills during 2023-24. During the current year, the State Government had received ₹ 1.64 crore as interest from the investment of fund in 182 days Treasury Bills and leaving a balance of ₹ 173.49 crore as on 31 March 2024.

<sup>16</sup> Calculated on the total liabilities of ₹ 21,878.26 crore at the end of March 2024\*0.5 per cent.

During 2023-24, the State Government incurred ₹ 13.09 crore directly from the Public Account under Major Head 8121-122-SDRF, violating the prescribed SDRF guidelines.

Details of expenditure charged to SDRF during 2023-24 are given in **Table 2.31**:

**Table 2.31: Details of expenditure charged to SDRF during 2023-24**

(₹ in crore)		
Major Head of Account	Minor Head of Account	Expenditure during 2023-24
2245-05-State Disaster Response Fund	101-Transfer to State Disaster Response Funds and Deposit Account	67.69
<b>Total -2245</b>		<b>67.69</b>

**Source:** Finance Accounts

As per the SDRF guidelines, only expenditure booked under 2245-02-101 is admissible to be met from SDRF. It can be noticed from **Table 2.31** that ₹ 67.69 crore was charged under MH 2245-05 to MH 8121-SDRF and recouped by the State Government against the total expenditure of ₹ 13.09 crore during the year 2023-24 under the SDRF. There is, however, no expenditure booked under 2245-02-101 during the year by the State Government.

As on 31 March 2023, there was a balance of ₹ 115.73 crore<sup>17</sup> in the State Compensatory Afforestation Fund under Public Account which bears the interest of ₹ 11.98 crore<sup>18</sup>. The State Government did not credit any amount as interest to the fund during 2023-24

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

As per Section 48(1) of the Disaster Management Act, 2005, the State Government is to constitute the SDMF exclusively for the purpose of mitigation projects in respect of disaster covered under State Disaster Response Fund (SDRF/NDRF) guidelines. Accordingly, the Government of Tripura has created the SDMF under Major Head 8121-130 in Public Account vide notification in November 2017.

There was a balance of ₹ 30.31 crore in the SDMF as on 31 March 2023. During 2023-24, the Government transferred ₹ 15.78 crore (Central share: ₹ 14.20 crore and State share: ₹ 1.58 crore) grants received during 2022-23 and 2023-24 to the SDMF during 2023-24. The State Government had invested ₹ 15.00 crore from the fund in 182 days Treasury Bills during 2023-24. As on 31 March 2024, there was ₹ 31.09 crore lying un-invested in the fund.

<sup>17</sup> Excludes ₹ 10.00 crore invested during the year 2022-23

<sup>18</sup> Calculated at the rate of 8.50 per cent applicable to overdraft interest rate i.e. 2 per cent over WMA advances interest rate (Repo rate) calculated at an average for the number of days the Repo rate was applicable during the year 2023-24.

As on 31 March 2023, there was a balance of ₹ 15.31 crore<sup>19</sup> in the State Compensatory Afforestation Fund under Public Account which bears the interest of ₹ 2.59 crore<sup>20</sup>. The State Government did not credit any amount as interest to the fund during 2023-24.

**(c) State Compensatory Afforestation Fund (SCAF)**

In compliance to the instructions issued by the Ministry of Environment and Forests, GoI, and guidelines of 2009, the State Government established State Compensatory Afforestation Fund under Major Head 8336-Civil Deposit for utilisation of monies collected for undertaking Compensatory Afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation, protection and other related activities and for matters connected therewith or incidental thereto.

The monies received by the State Government from the user agencies need to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Account of the State at Minor Head level below the Major Head 8336-Civil Deposits. As per Section 3(4) of the Compensatory Afforestation Fund Act, 2016, 90 *per cent* of the fund needs to be transferred to the Major Head 8121-General and Other Reserve Funds in Public Account of the State and balance 10 *per cent* to be credited into the National Fund on yearly basis provided that, the credit of 10 *per cent* Centre share of funds should be ensured on monthly basis so that the same is transferred to the National Fund. The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits' under '8336-Civil Deposits' and 'State Compensatory Afforestation Fund' under '8121-General and Other Reserve Funds' will be as per the rate declared by the Central Government on year to year basis.

As on 31 March 2023, there was a balance of ₹ 392.46 crore in the State Compensatory Afforestation Fund under Public Account which bears the interest of ₹ 13.15 crore<sup>21</sup>. The State Government did not credit any amount as interest to the fund during 2023-24. During 2023-24, the State Government received ₹ 10.66 crore from the user agencies and deposited under Major Head 8336-103-State Compensatory Afforestation Deposit. The State Government did not transfer ₹ 1.07 crore (10 *per cent* of 10.66 crore) to the National Compensatory Fund and ₹ 9.59 crore (90 *per cent* of 10.66 crore) to Major Head 8121-129-State Compensatory Afforestation Fund during the year. The Government also received ₹ 84.59 crore from National Compensatory Afforestation Deposit during the year. The State Government incurred ₹ 32.51 crore from the fund during 2023-24. As on 31 March 2024, there was a balance of ₹ 444.54 crore in the SCA Fund under MH 8121-129 which bears an interest as per the rate declared by the Central Government on year-to-year basis.

<sup>19</sup> Excludes ₹ 15.00 crore invested during the year 2022-23

<sup>20</sup> Calculated at the rate of 8.50 *per cent* applicable to overdraft interest rate i.e. 2 *per cent* over WMA advances interest rate (Repo rate) calculated at an average for the number of days the Repo rate was applicable during the year 2023-24.

<sup>21</sup> Calculated at the rate of 3.35 *per cent* fixed for the year 2023-24 by the Ministry of Forest, Environment and Climate Change, GoI.

### 2.5.2.3 Road Development Fund

In compliance to the provisions contained in Section 4 of Tripura Road Development Cess Act, 2018, the State Government has constituted a special fund called 'Road Development Fund' and created a Major Head 8225-Roads and Bridges Fund under the Public Account. It is a non-interest bearing non-lapsable fund created to utilize the collection of Road Development Cess from sales of petrol, diesel and natural gas for development of Roads in the State. As per accounting procedure, the Cess so collected should be credited under the Revenue Receipts Head 0045-00-112. Thereafter the fund should be transferred to the Public Account under the head as created through Revenue expenditure under MH 3054 or Capital expenditure under MH 5054 for the expenditure on Road Development works as a deduct expenditure.

During 2023-24, the State Government has collected ₹ 374.52 crore as Road Development Cess and transferred ₹ 330.61 crore through Revenue expenditure head 3054 to the fund under Public Account during the year. However, out of the total collection ₹ 374.52 crore, ₹ 43.91 crore was not transferred to the designated fund. During 2023-24, the State Government had incurred ₹ 330.48 crore from the Road and Bridges (Road Development) Fund which was transferred through MH 3054 (₹ 330.61 crore). There was a balance of ₹ 190.73 crore in the Roads and Bridges Fund under the Public Account as on 31 March 2024 for future use in Road Development purpose in the State.

In addition, during 2023-24 the State Government had received grants of ₹ 25.92 crore from GoI as Central Road (Central Road and Infrastructure) Fund to be utilised for development and maintenance of National Highways, Rail Projects, improvement of safety in Railways, State and Rural Roads and other infrastructures, etc. As per accounting procedure, the grants from the GoI under Central Road and Infrastructure Fund (CRIF) are to be booked under Major Head 1601 as Revenue Receipts of the State Government. Thereafter, the money so received by the State Government should be transferred to the Public Account under head 8449-103-Subventions from Central Road and Infrastructure through functional Major Heads.

The State, however, transferred ₹ 17.29 crore through functional Major Head 3054 to the Deposit Head under Public Account during 2023-24 and remaining of fund ₹ 8.63 crore did not transfer to the fund in Public Account as on 31 March 2024.

### 2.5.2.4 Guarantee Redemption Fund (GRF)

The State Government constituted a Guarantee Redemption Fund (GRF) on 12 July 2007. The fund has been revised as 'Guarantee Redemption Fund Scheme' by the State Government vide Gazette Notification dated 29<sup>th</sup> January 2016, effective from the financial year 2015-16 and subsequent notification dated 16<sup>th</sup> January 2018 effective from the financial year 2017-18. As per the revised guidelines, the Government shall initially contribute a minimum of one *per cent* and thereafter at the rate of minimum 0.5 *per cent* of outstanding guarantees every year to achieve a minimum level of three *per cent* of outstanding guarantees in next five years and gradually increased to a desirable level of five *per cent*.

Guarantee Redemption Fund has been created for meeting the payment obligations arising out of the guarantees issued by the Government in respect of bonds issued and other borrowings by the State Public Sector Undertakings or other Bodies and invoked by the beneficiaries. The accumulations in the Fund are to be utilised only towards payment of the guarantees issued by the Government and not paid by the institutions on whose behalf guarantee was issued.

This fund is classified under the Head of Account 8235-General and other Reserve Funds - 117- Guarantees Redemption Fund in the Public Account. During 2023-24, the Government received ₹ 1.05 crore as guarantee fee from the power corporation on fresh guarantee given by the State Government during the year. During 2023-24, the State Government, however contributed ₹ 2.85 crore to the GRF as required for the year. During 2023-24 ₹ 1.52 crore was credited as interest accrued on this Fund-investment account.

As on 31 March 2024, the total accumulation of Fund was ₹ 25.26 crore (4.19 *per cent* of outstanding guarantees at end of the year) in this Guarantee Redemption Fund which bears the desired level at five *per cent* at the end of five years. The entire accumulated amount of ₹ 20.89 crore was invested by the State Government during the year.

There was an outstanding guarantee of ₹ 602.17 crore including interest of ₹ 0.08 crore as on 31 March 2024. The status of guarantees is discussed at **Paragraph 2.7.2**.

#### **2.5.2.5 Building and other Construction Workers Welfare Cess (Labour Cess)**

The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers. The Act, inter alia, mandated constitution of a Building and Other Construction Workers' Welfare Board and framing of rules by every State Government to exercise the powers conferred under the Act. Accordingly, the Government of Tripura has framed Building and Others Construction Workers (Regulation of Employment and Conditions of Service) Rules, 2001 under the Act and has constituted Tripura Building and Other Construction Workers Welfare Board (TBO CWWB) in the State on 20 January 2007 under Section 18(1) of the Building and Other Construction Workers (Regulation of Employment and condition of Service) Act, 1996 of the Government of India. The proceeds of Labour Cess are collected at the rate of one *per cent* of the total project cost of constructions incurred by the employer. The funds so collected are utilised for the purpose of various Welfare activities for the workers. The proceeds of labour cess are collected and accounts are maintained by the Board outside Government Accounts and kept in the Bank Account of the Board. The amount of labour cess collected and spent during the period of last five years are shown in **Table 2.32**.

**Table 2.32: Collection of labour cess and its spending**

(₹ in crore)

Year	Amount of labour cess Collected	Amount spent
2019-20	18.09	9.90
2020-21	19.17	12.05
2021-22	38.07	9.03
2022-23	43.81	5.94
2023-24	55.59	6.65
<b>Total</b>	<b>174.73</b>	<b>43.57</b>

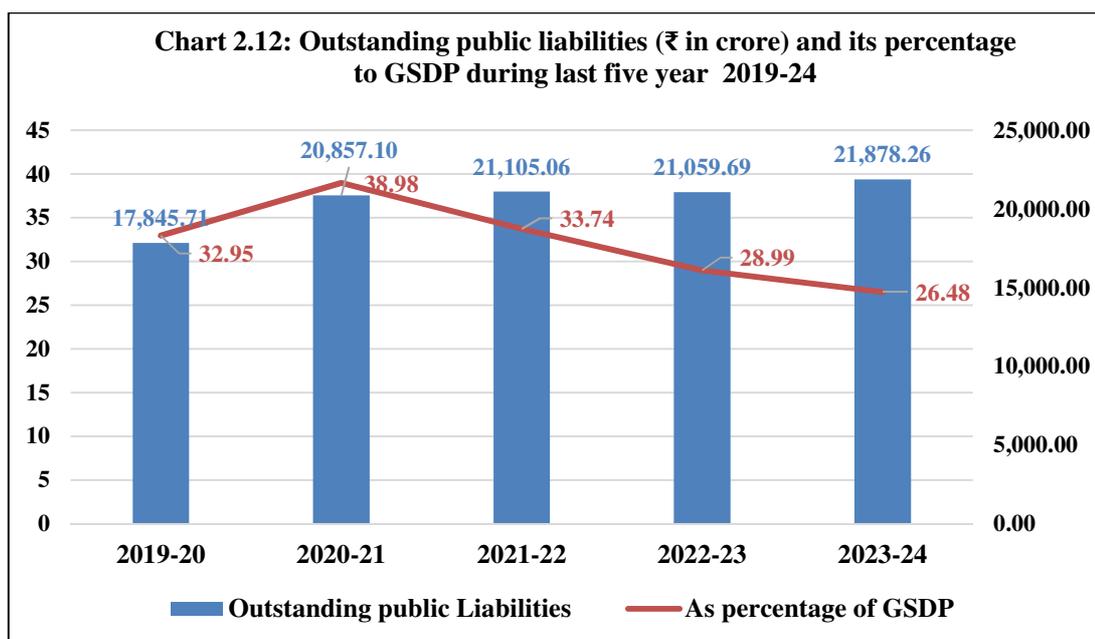
Source: Labour Directorate, Govt. of Tripura

As per information furnished (May 2024) by the State Government, during 2023-24, an amount of ₹ 55.59 crore was collected as labour cess. During the year 2023-24, the Board incurred expenditure of ₹ 6.65 crore on various purposes. As per the information furnished by the Board (May 2024), there was an unspent balance of ₹ 417.55 crore with the Board of which ₹ 380.63 crore remained in Fixed Deposit Account and ₹ 47.91 crore in Savings Bank Account in various Banks as on 31 March 2024.

## 2.6 Public Liabilities Management

Management of Public Liability is the process of establishing and executing a strategy for managing the Government’s liabilities in order to raise the required amount of funding, achieve its risk and cost objectives, and to meet any other sovereign debt management goals that the Government may have set through enactment or any other annual budget announcements.

The total outstanding liabilities of the State Government along with its percentage of GSDP for the years from 2019-20 to 2023-24 are given in **Chart 2.12**.



Source: Finance Accounts. \*Excluding back to back loans received from GoI during 2020-21 (₹ 226.00 crore) and 2021-22 (₹ 401.37 crore) respectively in lieu of GST compensation

### 2.6.1 Liability profile: Components

Total liabilities of the State Government typically constitutes of internal debt of the State (market loans, ways and means advances from RBI, special securities issued to National Small Savings Fund and loans from financial institutions, *etc.*), loans and advances from the Central Government, and Public Account Liabilities. The State FRBM Act, 2005 of the State has defined the total liabilities as “The total liabilities mean the liabilities under the Consolidated Fund and the Public Account of the State and shall also include borrowings by the Public Sector undertakings and the Special Purpose Vehicles and other equivalent instruments including guarantees where principal and/or interest are to be serviced out of the State budget.

The component-wise trend of liability of the State Government for the period from 2019-20 to 2023-24 are presented in **Table 2.33**.

**Table 2.33: Component wise trend of liabilities**

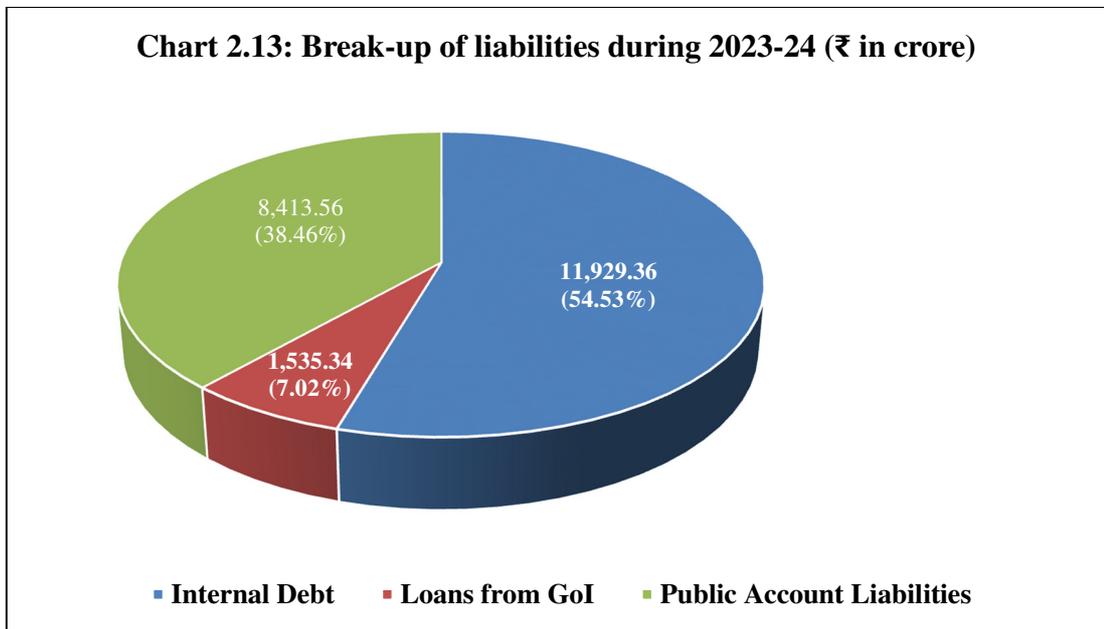
		(₹ in crore)				
Component of fiscal liability		2019-20	2020-21	2021-22	2022-23	2023-24
<b>Total Outstanding Liability</b>		<b>17,845.71</b>	<b>20,857.10</b>	<b>21,105.06</b>	<b>21,059.70</b>	<b>21,878.26</b>
Public Debt		11,212.20	13,093.17	13,082.55	12,968.30	13,464.70
<i>Public Debt</i>	Internal Debt	11,027.69	12,639.64	12,537.04	12,097.70	11,929.36
	Loans from GoI*	184.51	453.53	545.51	870.60	1,535.34
<b>Public Account Liabilities</b>		<b>6,633.51</b>	<b>7,763.93</b>	<b>8,022.51</b>	<b>8,091.40</b>	<b>8,413.56</b>
Small Savings, Provident Fund etc.		5,169.22	5,807.92	6,110.72	6,220.69	6,460.78
Reserve Funds bearing interest		292.65	443.96	526.13	523.50	647.48
Reserve Funds not bearing interest		8.97	107.57	173.26	194.80	194.93
Deposits bearing interest		0.52	0.29	0.57	1.05	11.69
Deposits not bearing interest		1,162.15	1,404.19	1,211.83	1,151.36	1,098.68
Rate of growth of outstanding total liabilities ( <i>per cent</i> )		20.75	16.87	1.19	(-) 0.21	3.89
Gross State Domestic Product (GSDP)		54,151.12	53,504.12	62,302.46	72,347.54	82,624.73
<b>Liability/GSDP (<i>per cent</i>)</b>		<b>32.95</b>	<b>38.98</b>	<b>33.88</b>	<b>29.11</b>	<b>26.48</b>
<b>Borrowings and Other Liabilities</b>						
Total Receipts		5,725.87	6,201.06	4,081.95	3,881.98	4,364.24
Total Repayments		2,659.38	2,963.53	3,432.62	3,927.34	3,545.68
Net funds available		3,066.49	3,237.53	649.33	(-) 45.36	818.56
<b>Repayments/Receipts (<i>percentage</i>)</b>		<b>46.44</b>	<b>47.79</b>	<b>84.09</b>	<b>101.17</b>	<b>81.24</b>

**Source:** Finance Accounts. \*Outstanding loans to GoI from 2020-21 onwards has been calculated excluding the Back to Back loan received by the State during 2020-21 (₹ 226.00 crore) and 2021-22 (₹ 401.37 crore) respectively from GoI in lieu of GST compensation which are not to be treated as liability of the State for any norms which may be prescribed by the FC, as per instructions of GoI.

During the last four out of the five-year period from 2019-20 to 2023-24, the effective total liabilities of the State Government increased (22.60 per cent) from ₹ 17,845.71 crore in 2019-20 to ₹ 21,878.26 crore in 2023-24. The increase was mainly on Public Debt which increased by 20.09 per cent while the internal debt increased by 8.18 per cent during the period. However, there was an increase of ₹ 818.56 crore (3.89 per cent) during 2023-24 over the previous year as the repayment (₹ 3,545.68 crore) was less than the receipts (₹ 4,364.24 crore) of the total liabilities during the year.

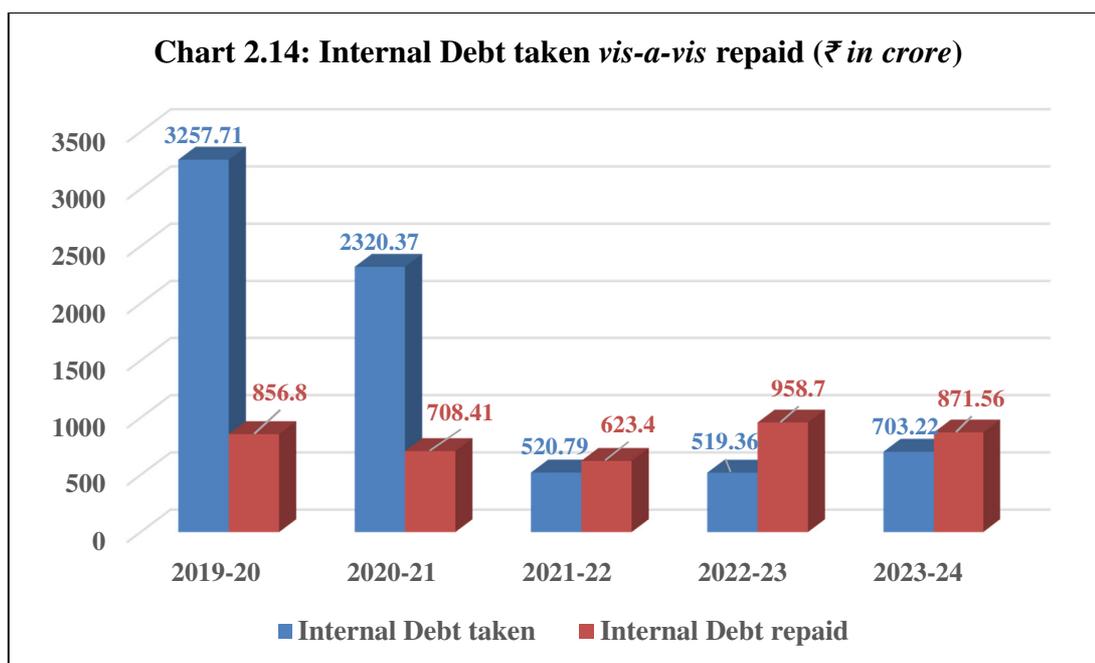
Public Account liabilities increased by 26.83 per cent from ₹ 6,633.51 crore in 2019-20 to ₹ 8,413.56 crore in 2023-24 mainly due to increase in liabilities of Small Savings, Provident Funds etc by 24.99 per cent during the period.

Break up of outstanding liabilities and their percentage of total liabilities as on 31 March 2024 are shown in **Chart 2.13**:



Source: Finance Accounts

The trend of quantum of internal debt taken *vis-a-vis* repaid during last five years period from 2019-20 to 2023-24 are depicted in **Chart 2.14**:



Source: Finance Accounts

The **Chart 2.14** shows that the trend of receipts of the Internal debt increased in two out of last five-year period from 2019-20 to 2023-24. It's peak was in 2019-20 which was ₹ 3,257.71 crore (56.89 per cent) of total borrowings (₹ 5,725.87 crore) during the year. Thereafter, borrowing of internal debt slowed down to ₹ 519.36 crore in 2022-23 and increased to ₹ 703.22 crore in 2023-24. On the other side it was seen that during last three years out of the five-year period, the repayment of internal debt were higher than the internal debt taken by the State Government. As a result, the outstanding internal debt decreased to that extent at the end of the year 2023-24.

The financing pattern of fiscal deficit during 2019-24 has undergone a compositional shift as reflected in **Table 2.34**.

**Table 2.34: Components of fiscal deficit and its financing pattern**

		(₹ in crore)				
Particulars		2019-20	2020-21	2021-22	2022-23	2023-24
<b>Composition of Fiscal Deficit/surplus</b>						
1	Revenue Deficit (-)/ Surplus(+)	(-)2,375.32	(-)1,075.42	1,488.71	570.30	2,195.97
2	Capital Expenditure	883.22	832.08	1,368.95	2,024.97	2,734.19
3	Net Loans and Advances	3.02	1.64	53.21	58.06	99.36
<b>Financing Pattern of Fiscal Deficit</b>						
1	Market Borrowings	2,578.00	1,631.00	0.00	(-) 645.00	(-)550.00
2	Loans from GoI	(-)32.21	495.15	493.36	325.10	664.74
3	Special Securities issued to NSSF	(-)118.98	(-)118.89	(-)118.98	(-) 118.98	(-)118.98
4	Loans from other Financial Institutions	(-)58.11	99.94	16.37	324.64	500.64
5	Small Savings, PF, etc.	435.00	638.70	302.79	109.97	240.09

Particulars		2019-20	2020-21	2021-22	2022-23	2023-24
6	Deposits and Advances	207.96	242.61	(-)194.33	(-) 60.00	(-)42.04
7	Suspense	366.78	(-)2.03	20.22	(-)6.17	30.90
8	Remittances	(-)119.89	(-) 32.34	(-) 25.62	0.17	(-)0.38
9	Reserve Fund	80.66	323.43	449.74	347.23	124.11
<b>10</b>	<b>Overall Deficit</b>	<b>3,339.21</b>	<b>3,277.48</b>	<b>943.55</b>	<b>276.96</b>	<b>849.10</b>
11	Increase(-)/Decrease(+) in cash balance and investment of cash balance	(-)77.65	(-)1,368.34	(-) 1,010.10	1,235.77	(-)387.91
<b>12</b>	<b>Gross Fiscal Deficit(+)/Surplus(-)</b>	<b>3,261.56</b>	<b>1,909.14</b>	<b>(-) 66.55</b>	<b>1,512.73</b>	<b>(-)637.58</b>

Source: Finance Accounts

The share of revenue deficit/surplus in fiscal deficit indicates the extent to which borrowed funds were used for current consumption.

**Table 2.35: Receipts and Disbursements under components financing the fiscal deficit during 2023-24**

(₹ in crore)

Particulars		Receipt	Disbursement	Net
<b>Gross Fiscal Deficit(-)/Surplus(+)</b>				
1	Market Borrowings	0	550.00	(-)550.00
2	Loans from GoI	697.46	32.72	664.74
3	Special Securities issued to NSSF	0	118.98	(-)118.98
4	Loans from Financial Institutions	703.22	202.58	500.64
5	Small Savings, PF, etc.	1,827.20	1,587.11	240.09
6	Deposits and Advances	459.78	501.82	(-)42.04
7	Suspense	25.70	(-)5.22	30.90
8	Remittances	(-) 0.39	(-) 0.01	(-)0.38
9	Reserve Fund	676.58	552.47	124.11
<b>10</b>	<b>Overall Deficit(-)/Surplus(+)</b>	<b>4,389.55</b>	<b>3,540.45</b>	<b>849.10</b>
11	Increase(-)/Decrease(+) in cash balance	2,188.84	2,576.75	387.91

Source: Finance Accounts

## 2.6.2 Debt profile: Maturity and Repayment

Debt maturity and repayment profile indicates commitment on the part of the Government for debt repayment or debt servicing.

Maturity Profile of repayment of Public Debt is shown in **Table 2.36** and the repayment schedule of outstanding market loans with interest is shown in **Chart 2.15**.

**Table 2.36: Maturity profile of repayment of Public Debt of the State***(₹ in crore)*

Period of repayment (Years)	Principal	Interest*	Total	Percentage (w.r.t. Public debt)
0 - 1	346.93	892.23	1,239.16	6.31
1 - 3 years	1,945.32	1,675.98	3,621.30	18.45
3 - 5 years	3,059.42	1,344.72	4,404.14	22.44
5 - 7 years	4,007.39	756.25	4,763.64	24.27
7 -10 years	520.20	546.01	1,066.21	5.43
10 years and above	2,113.02	356.31	2,469.33	12.58
Others	2,066.74 <sup>22</sup>	0	2,066.74	10.53
<b>Total</b>	<b>14,155.78</b>	<b>5,474.75</b>	<b>19,630.53</b>	<b>100.00</b>

**Source:** Finance Accounts. \* Interest calculated at an average rate of 7.44 per cent interest on market borrowings.

**Table 2.36** shows that out the State Government has to pay ₹ 4,860.46 crore (24.76 per cent) of the outstanding public debt including interest within next three years, ₹ 4,404.14 crore (22.44 per cent) between next 3-5 years and ₹ 4,763.64 crore (24.27 per cent) within next 5-7 years respectively. Out of the outstanding debt of ₹ 2,066.74 crore, shown as others in **Table 2.36**, ₹ 1,431.25 crore was interest free loans given by the GoI for capital expenditure of which ₹ 662.92 crore was given during 2023-24.

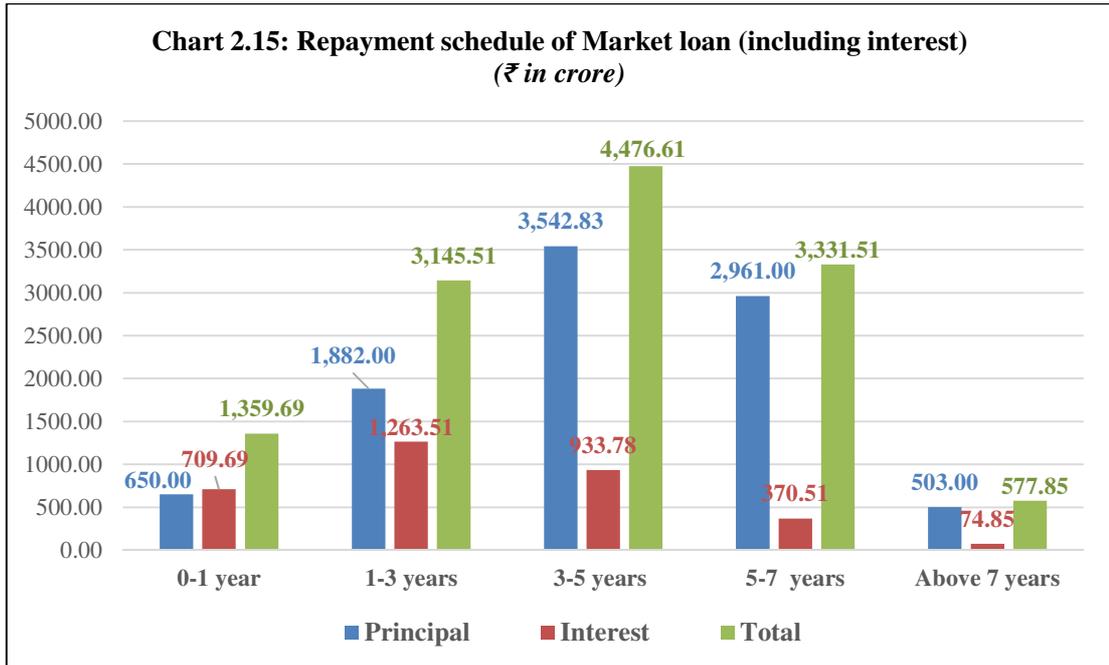
The year-wise repayment schedule of outstanding public debt (including interest) as on 31 March 2024 for the next 10 years up to 2033-34 are indicated in **Table 2.37**.

**Table 2.37: Repayment schedule of outstanding Public Debt next 10 years up to 2033-34***(₹ in crore)*

Year	Repayment of		
	Principal	Interest	Total
2024-25	346.93	892.23	1,239.16
2025-26	765.28	866.46	1,631.74
2026-27	1,180.04	809.52	1,989.56
2027-28	1,326.96	721.72	2,048.69
2028-29	1,732.46	623.00	2,355.46
2029-30	3,117.71	494.10	3,611.81
2030-31	889.68	262.15	1,151.83
2031-32	201.60	195.95	393.55
2032-33	159.30	180.95	340.26
2033-34	159.30	169.10	328.40
<b>Total</b>	<b>9,879.26</b>	<b>5,215.19</b>	<b>15,094.45</b>

<sup>22</sup> Includes back to back loan of ₹ 226.00 crore for the year 2020-21 and ₹ 401.37 crore for the year 2021-22 given by the GoI in lieu of compensation of GST without any repayment obligations and pre-1984-85 loan of ₹ 0.18 crore.

Repayment schedule of Market loans and interest is shown in **Chart 2.15**:



Source: Finance Accounts

As on 31 March 2024, ₹ 9,538.83 crore of the market loans bearing interest was pending for repayment with interest. The State Government will have to pay ₹ 3,352.33 crore as interest on the outstanding market loan at the average rate of 7.44 per cent up to next 1 to 10 years period. Out of this, the State Government will have to pay ₹ 8,981.81 crore (Principal: ₹ 6,074.83 crore and as interest ₹ 2,906.98 crore) during next five years period up to 2028-29. Further, ₹ 3,331.51 crore including interest of ₹ 370.51 crore will have to be paid for the next five to seven years up to 2030-31. The balance of ₹ 577.84 crore including interest of ₹ 74.85 crore will have to be paid by 2036-37 as per maturity profile of the Finance Accounts 2023-24.

## 2.7 Debt Sustainability Analysis (DSA)

Debt sustainability analysis has been carried out on the basis of fiscal and debt parameters, Domar approach and compliance of macro-fiscal parameters to the respective FRBM targets. The results of the analysis are given in the following paragraphs:

(A) Debt sustainability refers to the ability of the State to service its debt obligations now and in future. Analysis of variations in debt sustainability indicators is given in **Table 2.38**:

Table 2.38: Trends in debt Sustainability indicators

(*₹ in crore*)

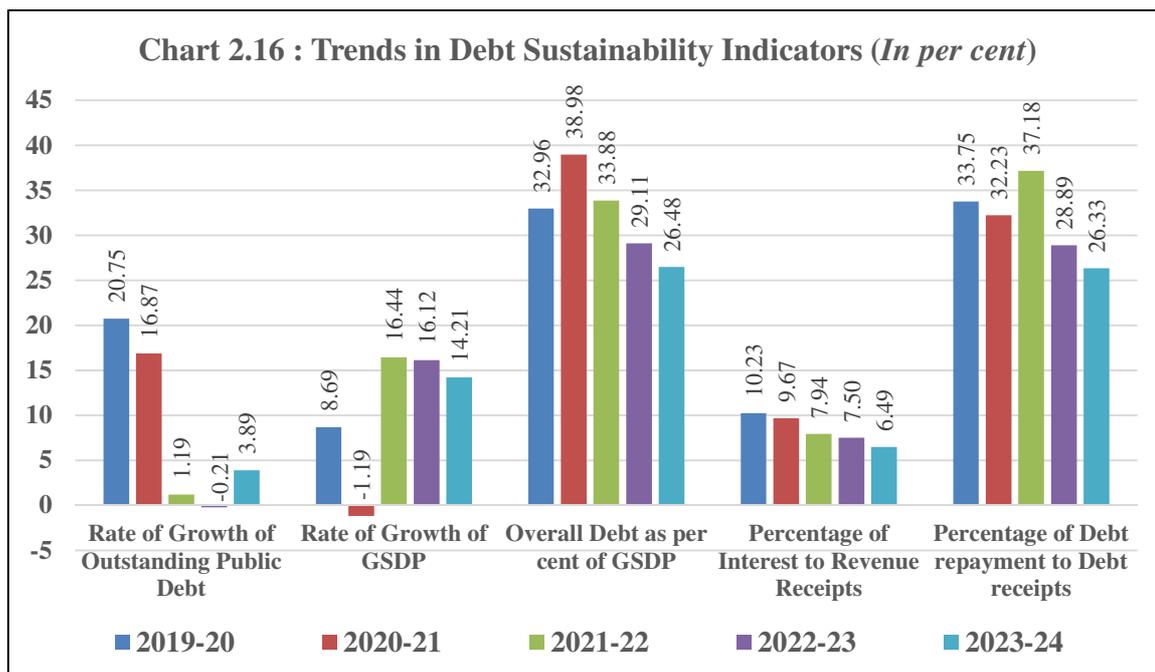
Sl. No.	Debt Sustainability Indicators	2019-20	2020-21	2021-22	2022-23	2023-24
1.	Overall Liabilities or Overall Debt <sup>23</sup>	17,845.71	20,857.10	21,105.06	21,059.70	21,878.26
2.	Rate of Growth of Overall Debt ( <i>per cent</i> )	20.75	16.87	1.19	(-0.21)	3.89
3.	GSDP (in nominal terms)	54,151.12	53,504.12	62,302.46	72,347.54	82,624.73
4.	Nominal GSDP growth ( <i>per cent</i> )	8.69	(-1.19)	16.44	16.12	14.21
5.	Overall Debt/GSDP ( <i>per cent</i> )	32.96	38.98	33.88	29.11	26.48
6.	Maturity profile of all kinds of borrowings (including liabilities under Public Accounts, if any)					
a)	0-2 years	2,636.35	3,209.43	3,371.67	2,856.81	2,870.89
b)	2-5 years	4,028.85	4,234.69	4,567.36	5,536.72	6,393.70
c)	5-10 years	10,328.23	10,560.23	9,105.58	7,620.04	5,829.85
d)	Over 10 years	997.78	2,474.44	2,504.35	2,321.96	2,469.33
7.	Repayments to Gross Borrowings ( <i>per cent</i> )	33.75	32.23	37.18	28.89	26.33
8.	Net borrowings available as a percentage of Gross Borrowings	66.25	67.77	62.82	71.11	73.67
9.	Interest payments on Overall Debt	1,124.98	1,284.81	1,398.16	1,373.52	1,333.42
10.	Effective rate of interest on Overall Debt ( <i>per cent</i> ) <sup>24</sup>	7.38	7.19	7.29	7.18	7.00
11.	Interest payment to Revenue Receipts ( <i>per cent</i> )	10.23	9.67	7.94	7.50	6.49
12.	Revenue Deficit (-)/Surplus (+)	(-)2,375.32	(-)1,075.42	1,488.71	570.30	2,195.97
13.	Primary Revenue Balance (PRB)	(-)1,250	209	2,887	1,944	3,529
14.	Primary Balance (PB)	(-)2,137	(-)624	1,465	(-)139	696
15.	PB/GSDP ( <i>per cent</i> )	(-)3.95	(-)1.17	2.35	(-)0.19	0.84
16.	Difference between RoI and effective rate of interest on overall liability	(-)7.35	(-)7.15	(-)7.23	(-)7.16	(-)6.96
17.	Liquidity Management (use of financial accommodation instruments available with RBI) (in number of occasions)	176.66	95.95	0.00	0.00	0.00
18.	Debt Stabilisation (Quantum spread + Primary balance)	(-)1,918	(-)2,222	3231	1,555	2,076
19.	Fiscal Deficit (-)/ Surplus(+)	(-)3,261.56	(-)1,909.14	66.55	(-)1,512.73	(-)637.58
<b>20.</b>	<b>Domar Criteria</b>					
a)	GSDP (in constant terms)	38,063.35	36,403.86	39,516.28	42,757.66	46,455.35
b)	Real Growth (in constant terms)	3.56	(-)4.36	8.55	8.20	8.65

<sup>23</sup> Overall liabilities or Overall debt exclusive of back to back loan received by the State in lieu of GST compensation during 2020-21(₹ 226.00 crore) and 2021-22 (₹ 401.37 crore) respectively.

<sup>24</sup> Effective rate of interest on overall debt has been calculated adjusting the Reserve Funds, Deposits not bearing interest, 50 year interest free loans from the center under special assistance scheme for capital expenditure.

Sl. No.	Debt Sustainability Indicators	2019-20	2020-21	2021-22	2022-23	2023-24
c)	Inflation based on CPI (per cent)	6.26	8.72	3.75	6.99	6.05
d)	Effective Rate of interest	7.38	7.19	7.29	7.18	7.00
e)	Real effective rate of interest (Effective rate of interest-Inflation)	1.12	(-1.53)	3.54	0.19	0.95
f)	Growth Interest Differential (Real growth-Real effective rate of interest)	2.44	(-2.83)	5.01	8.01	7.70

Source: Finance Accounts



From the analysis of debt sustainability parameters presented in the Table 2.38 and Chart 2.16, several observations regarding key debt sustainability indicators for the medium term can be made:

- a) Average debt burden of the State during 2019-2024, measured by the total liabilities-GSDP ratio, remained below the pre-pandemic year (2019-20), even if the pandemic year (2020-21) is included. It increased from 29.7 per cent in 2018-19 to 33.0 per cent in 2019-20 and further increased to 39.0 per cent in 2020-21. The debt-GSDP ratio registering an increased of 6.0 percentage points as against an increase of 3.3 percentage points in 2019-20 reached six-year high of 39.0 per cent in 2020-21. This can be attributed to the persistent increase in overall liabilities as against the contraction seen in nominal growth due to the pandemic impact. Given the post-pandemic recovery, the State's fiscal health has started to improve, as evident from the fact that after two years of revenue deficits, 2019-20 and 2020-21, the State has been able to generate consistent revenue surpluses during the next three years (2021-2024), maintaining an overall positive balance in 2021-22 and keeping the fiscal deficit below pandemic year's level

during 2022-2024. The steady nominal growth exceeding increase in overall liabilities helped the State in pushing the debt-GSDP ratio on the declining trajectory since 2021-22.

- b) Decomposition of debt accumulation relative to GSDP during 2019-2024 shows that GID was sufficient to offset the impact of the adverse primary balance, enabling the debt-GSDP ratio to decline from 33 *per cent* in 2019-20 to 26.5 *per cent* in 2023-24. Year-wise analysis shows that GID was not sufficient to absorb the impact caused by the sharp deterioration registered in the primary deficit, leading to an increase in debt-GSDP in 2019-20 compared to the previous year. GID, which turned negative, supported by persistent primary deficit, contributed to the increase in the state's debt burden in 2020-21. Nominal growth that remained higher than the growth of overall liabilities was the main reason for the steady decline observed in the debt-to-GDP ratio during 2021-2024.
- c) For debt sustainability, it is crucial that nominal GSDP growth outpaces debt growth. Over the last five years, nominal GSDP growth decreased from 8.69 *per cent* in 2019-20 to (-)1.19 *per cent* in 2020-21 but after a sharp rebound to 16.44 *per cent* in 2021-22, the data showed a declining trend over the next two years standing at 14.21 *per cent* in 2023-24. Thus, while nominal GSDP growth lagged behind debt during 2019-20 and 2020-21, it has since surpassed debt growth in the last three years.
- d) The Domar criterion shows that average nominal growth and average effective rate of interest was largely driven the inflation, thereby mitigating the increase in debt-GSDP ratio to the extent possible. Except the pandemic year 2020-21, real growth continued to remain robust and stable specially in the post-pandemic years to cover the cost of borrowing. However, average CPI inflation which remained above the tolerance band (2-6 *per cent*) determined by the RBI suppressing the real interest to make the GID favourable. Using inflation as an instrument to prevent real interest rates from exceeding real growth poses roll-over risks in the medium term. Therefore, the State needs to focus on containing the inflation to prevent rise in future cost of market borrowings.
- e) The State except the pandemic year (2020-21) has been able to keep its overall liability-GSDP ratio within FRBMA targets set align in line with indicative debt path prescribed by the XIV FC (2019-20) and the XV FC (2021-24).
- f) A surplus in the Primary Balance indicates that the state's revenue generation is sufficient to cover its expenditure needs, excluding liabilities and interest payments. The Primary Balance has been in deficit for three out of five years from 2019-20 (-₹ 2,137 crore) to 2023-24 (₹ 696 crore).

- g)** The Primary Revenue Balance should ideally be in surplus to meet interest obligations. It is essential for the primary deficit to decline while generating enough surplus to repay existing debt. The Primary Revenue Balance improved from (-) ₹ 1,250 crore in 2019-20 to ₹ 3,529 crore in 2023-24.
- h)** A decrease in interest payments as a percentage of GSDP, revenue receipts, and revenue expenditure over time indicates sustainable debt levels and ensures adequate resources for other expenditures. During this period, interest payments as a percentage of revenue receipts decreased gradually from 10.23 *per cent* in 2019-20 to 6.49 *per cent* in 2023-24.
- i)** The maturity profile and borrowing costs significantly affect the state's ability to meet its liabilities. As gleaned from the composition structure of debt that redemption pressure has seen consistent rise over the last 3 years from 36.35 *per cent* (2020-21) to 52.75 *per cent* (2023-24) over the short and medium term. The increasing share of short and medium-term debt raises refinancing risks, requiring careful liquidity management. The decline in long-term borrowings suggests a shift towards frequent debt servicing obligations, which could impact fiscal sustainability if revenue generation does not keep pace.
- j)** The frequency of utilizing Ways and Means Advances and overdrafts reflects liquidity quality and fiscal management effectiveness. Over the five-year period from 2019-20 to 2023-24, the State resorted to these measures ₹ 176.66 crore in 2019-20 and ₹ 95.95 crore in 2020-21.
- k)** Fiscal imbalance indicates when future debts are not aligned with future revenue streams. This imbalance varied from a fiscal deficit of ₹ 3,261.56 crore in 2019-20 to ₹ 637.58 crore in 2023-24 with fiscal surplus in 2021-22 of ₹ 66.55 crore.

**(B)** An analysis on debt sustainability was carried out based on a study by E.D. Domar (Domar 1944). The Domar model states that the necessary premise for ensuring stability of public indebtedness is that the interest rates for government loans should not exceed the growth rate of GSDP.

During last five years period from 2019-20 to 2023-24, in only one year i.e 2021-22 which was post Covid period, the State had primary surplus and Domar gap was positive indicating that real interest rates have remained below the GSDP growth rates during the year. However, the sustainability of public debt depends on whether the state economy maintains the real growth rate in the long run. During 2020-21, the Domar gap<sup>25</sup> was negative with a primary deficit showing that the Public Debt as percentage of GSDP should increase indefinitely, without converging to a stable level. During 2019-20 and 2021-22 to 2023-24, the Domar gap was positive but with primary

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<sup>25</sup> Domar gap was negative due to Covid year (2020-21).

deficit. Thus, as per the Domar model analysis of Debt sustainability, it may be stated that the Public Debt would converge to a stable level during these years.

(C) Details of the achievement *vis-a-vis* target set in the Fiscal Correction Road map (FCR) are shown **Table 2.39**.

**Table 2.39: Target and achievements parameters set in the Fiscal correction road map**

Fiscal parameters	Achievement vis-a-vis target set in the road map					
		2019-20	2020-21	2021-22	2022-23	2023-24
Revenue Deficit (-)/ Surplus(+)(₹ in crore)	T	To maintain Revenue surplus				
	A	(-2,375.32)	(-1,075.42)	1,488.71	570.30	2,195.97
Fiscal Deficit(-)/ Surplus (+) as percentage of GSDP	T	(-3.25)	(-5.00)	(-4.50)	(-4.00)	(-3.50)
	A	(-6.02)	(-3.57)	0.11	(-2.08)	(-0.77)
Ratio of total outstanding liability to GSDP (in <i>per cent</i> )*	T	34.16	36.30	34.90	35.10	34.50
	A	32.96	38.98	33.87	29.10	26.48
Guarantees in terms of percentage of Revenue Receipts of previous year	T	0.00	0.00	0.00	0.00	0.00
	A	2.05	2.51	0.83	0.99	0.57
Outstanding Guarantees in terms of percentage of GSDP	T	<i>1 per cent of GSDP</i>				
	A	1.36	1.14	1.01	0.78	0.73

\* Percentage of outstanding liabilities to GSDP for 2020-21 onwards has been calculated excluding back to back loans received by the State in lieu of GST compensation during 2020-21 and 2021-22.

Table 2.39 shows that the State Government could not maintain the target of Revenue surplus three out of five years period 2019-24. Even the Revenue surplus decreased to ₹ 570.30 crore in 2022-23 from ₹ 1,488.71 crore in 2021-22. However, the Revenue surplus was increased to ₹ 2,195.97 crore in 2023-24 from previous year. Though the ratio of outstanding liabilities to GSDP remained within the target in four out of five years period, the State could not maintain it in 2020-21. The ratio of outstanding guarantee to GSDP were above the target in three out of five years period up to 2021-22. Thereafter, from 2022-23 it was below one *per cent* as per Fiscal Consolidation Roadmap prescribed in the TFRBM Act, 2005.

### 2.7.1 Utilisation of borrowed funds

Borrowed funds should ideally be used for capital creation and developmental activities. Using borrowed funds for meeting current consumption and repayment of interest on outstanding loans is not a healthy trend.

**Table 2.40** depicts the trend of utilisation of borrowed funds during the last five years period 2019-20 to 2023-24.

**Table 2.40: Utilisation of borrowed funds**

(₹ in crore)

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	Total Borrowings	3,257.77	2,848.35	1,047.09	877.42	1,400.68
2	Repayment of earlier borrowings (Principal) (percentage)	889.07 (27.29)	741.24 (26.02)	656.34 (62.68)	991.66 (113.02)	904.28 (64.56)
3	Capital expenditure (Percentage)	883.22 (27.11)	832.08 (29.21)	1,368.95 (130.74)	2,024.97 (230.79)	2,734.19 (195.20)
4	Net loans and advances	3.02 (0.09)	1.64 (0.06)	53.21 (5.08)	58.06 (6.62)	99.36 (7.09)
5 (1-2- 3-4)	Portion of Revenue expenditure met out of net available borrowings	1,482.46 (45.51)	1,273.39 (44.71)	(-)1,031.41 (-98.50)	(-)2,197.27 (-250.42)	(-)2,337.17 (-166.86)

Source: Finance Accounts

**Table 2.40** shows that during the period 2019-24, the State Government utilised 26.02 per cent to 113.02 per cent of its current borrowings for repayment of earlier borrowing during the years. During 2022-23, the amount of repayment of borrowings was higher than the borrowings during the years. During 2019-20 and 2020-21 about 45-46 per cent of borrowed fund were utilised for meeting of Revenue expenditure whereas 27-29 per cent of borrowed fund was utilised for capital expenditure during those years. However, the capital expenditure was increased in 2021-22 to 2023-24. As a result, the net availability of borrowed fund was negative in those years. It was also noticed that during 2023-24, the Government borrowed fund ₹ 1,400.68 crore and repaid earlier principal amount of ₹ 904.28 crore during the year. The capital expenditure was ₹ 2,734.19 crore and Net loan and advances was ₹ 99.36 crore during the year 2023-24. After meeting the payment of outstanding principal amount of loan, the net fund available from the borrowed fund was ₹ 496.40 crore during 2023-24. It indicates that the State Government had not utilised the borrowed fund for meeting the repayment of earlier debt during 2023-24.

### 2.7.2 Status of Guarantees-Contingent Liabilities

Guarantees, in case of defaults by borrowers for whom the guarantees have been extended, are liabilities contingent on the Consolidated Fund of the State. The State Governments gives guarantees for repayment of loans raised by statutory corporations/companies, cooperative societies, boards etc. As per TFRBM Act, 2005, the limit of the amount of annual incremental risk weighted guarantees was fixed at one per cent of GSDP for the year. Details of the guarantees given and status of outstanding guarantees for the last five years as per Statement 9 of Finance Accounts is given in **Table 2.41**.

**Table 2.41: Guarantees given by the State Government**

(₹ in crore)

Guarantees	2019-20	2020-21	2021-22	2022-23	2023-24
Ceiling applicable to the outstanding amount of guarantees including interest (Criteria)	1 per cent of GSDP				
Maximum amount of guarantees given during the year	246.75	276.40	110.00	175.00	105.00
Outstanding amount of guarantees including interest	734.57	771.42	634.26	569.90	602.17
Percentage of outstanding guarantees to GSDP	1.36	1.44	1.01	0.78	0.73

Source: Finance Accounts

The break-up of outstanding guarantee is shown in **Table 2.42**.

**Table 2.42: Details/ break-up of outstanding guarantee as on 31 March 2024**

(₹ in crore)

Sector	Outstanding at the beginning of 2023-24	Addition during 2023-24	Deletions during the year 2023-24	Outstanding as on 31-03-2024
1. Power (6 Nos.)	486.78	100.00	29.91	556.87
2. Co-operation (5 Nos.)	83.12	5.00	42.82	45.30
<b>Total:</b>	<b>569.90</b>	<b>105.00</b>	<b>72.73</b>	<b>602.17</b>

Source: Finance Accounts

During 2023-24, the State Government had given guarantee of ₹ 105.00 crore to the Power Corporation (TSECL) and Cooperative Societies which was 0.13 per cent of GSDP (₹ 82,624.73 crore) for the year. The State Government received ₹ 1.05 crore as Guarantee fees on the fresh guarantee given during 2023-24 as per decision of the Government (May 2008). As on 31 March 2024, outstanding guarantee was ₹ 602.17 crore out of which ₹ 556.87 crore was outstanding with the Power Corporation Limited and ₹ 45.30 crore remained outstanding with five Co-operative Societies.

The State Government was requested to furnish the details of the loan raised by the various entities against the guarantee given by the Government during 2023-24. Reply of the Government has not been received (January 2025).

### 2.7.3 Management of Cash Balances

As per agreement with the Reserve Bank of India, State Governments have to maintain a minimum daily cash balance with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary Ways and Means Advances (WMA)/Special Ways and Means Advances (SWMA)/Overdrafts (OD)

from time to time. The limit for ordinary WMA to the State Government is revised by the RBI from time to time.

State Government invests its surplus cash balance in short and long-term GoI Securities and Treasury Bills. The profits derived from such investments are credited as receipts under the head '0049-Interest Receipts'. The cash balances are invested in the Consolidated Sinking Fund and Guarantee Redemption Fund as well.

It is not desirable that the State Government takes recourse to market loans despite having large cash balances as this leads to further accretion to cash balances without putting it to productive use.

Under the agreement with the RBI, the State Government had 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 or special ways and means advances/overdraft from time to time. The limit for ordinary ways and means advances to the State Government was ₹ 304.00 crore as on 31 March 2024. The operative limit of Special Drawing Facility (SDF) of the State Government was ₹ 207.98 crore as on 31 March 2024. During the year 2023-24, the State Government, however, had not availed any Ways and Means Advances and Special Drawing facility as the Government had maintained the minimum cash balances in any day out of 365 days during the financial year.

**Table 2.43** depicts the cash balances of the State at the end of 31 March 2024 and investments:

**Table 2.43 Trend of Cash Balances investment**

(₹ in crore)

Particulars	Opening balance on 1 April 2023	Closing balance on 31 March 2024
<b>A. General Cash Balance</b>		
Deposits with Reserve Bank of India	1.06	(-)2.37 <sup>26</sup>
Remittances in transit – Local	(-)1.13	(-)1.13
<b>Total</b>	<b>(-) 0.07</b>	<b>(-)3.50</b>
Investments held in Cash Balance investment account	1,131.42	1,346.36
<b>Total (A)</b>	<b>1,131.35</b>	<b>1,342.86</b>
<b>B. Other Cash Balances and Investments</b>		
Cash with departmental officers viz., Public Works, Forest Officers	29.55	29.55
Permanent advances for contingent expenditure with department officers	0.27	0.28
Investment in earmarked funds	1,027.67	1,204.06
<b>Total (B)</b>	<b>1,057.49</b>	<b>1,233.89</b>
<b>Total (A + B)</b>	<b>2,188.84</b>	<b>2,576.75</b>
<b>Interest realised</b>	<b>17.31</b>	<b>18.03</b>

Source: Finance Accounts

<sup>26</sup> There was difference of ₹ 0.05 lakh (Cr.) between the figures reflected in the accounts ₹ 2.37 crore (Dr.) and that intimated by the RBI ₹ 2.37 crore (Cr.) regarding 'Deposit with RBI' (March 2024). After reconciliation/adjustment (June 2024), there was no difference in the balances.

The closing cash balance was ₹ 2,576.75 at the end of 31 March 2024 which was increased by ₹ 387.91 crore over the previous year. Out of the total closing cash balances of ₹ 2,576.75 crore, ₹ 1,204.06 crore held in investment in the earmarked funds. Investment of ₹ 1,153.80 crore was made from the Consolidated Sinking Fund and ₹ 25.00 crore from the SDRF up to the end of 31 March 2024. Remaining ₹ 25.26 crore was invested from the Guarantee Redemption fund under the General Reserve Fund at the end of the year 2023-24. From **Table 2.43** it can be seen that the General cash balance (₹ 1,346.36 crore) at the end of the year was higher than the investment amount (₹ 1,204.06 crore) in the earmarked reserve funds. However, the State Government received ₹ 18.03 crore as interest on the Cash balance investment account during 2023-24.

Details of cash balance investment account during the last five year period is shown in **Table 2.44**.

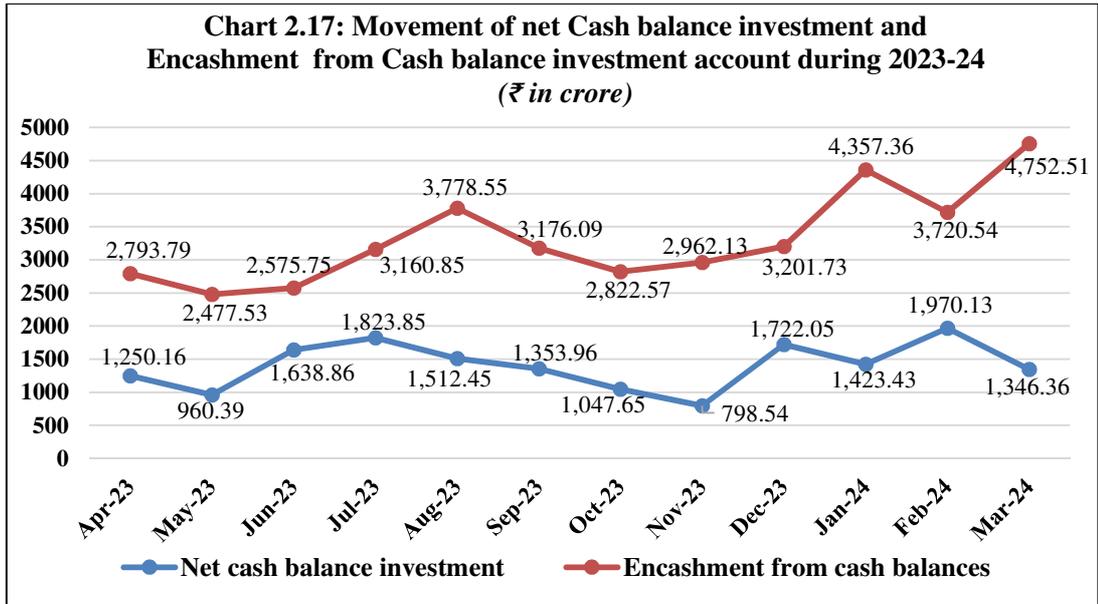
**Table 2.44: Cash Balance Investment Account (Major Head-8673)**

(₹ in crore)				
Year	Opening Balance	Closing Balance	Increase (+) / decrease (-)	Interest earned
2019-20	652.34	353.36	(-)298.98	17.43
2020-21	353.36	1,940.78	1,587.42	17.04
2021-22	1,940.78	2,755.52	814.74	18.48
2022-23	2,755.52	1,131.42	(-)1,624.10	17.31
2023-24	1,131.42	1,346.36	214.94	18.03

Source: Finance Accounts

It can be seen in **Table 2.44** that the amount in Cash balance investment account increased substantially by 19 per cent at the end of March 2024 over the previous year, it means that the State Government was not utilised funds from the balances for meet up the fiscal deficit during the year as there was fiscal deficit of ₹ 637.58 crore during 2023-24.

Month-wise movement of the net cash balance investment and the encashment from the investment account during 2023-24 are shown in **Chart 2.17**:



Source: AG (A&E) office

Further, the cash balance of the State Government as on 31 March 2024 also includes a cash balance of ₹ 46.70 crore of Central share received up to 1 March 2024 by the State for CSSs. This amount is restricted for use by the State Government, as, being a pass-through transaction it is not controlled by the State Government, and is required to be transferred along with commensurate State share to State Nodal Agency of each CSS’s account within 30 days. Due to non-transfer of the amount, the revenue expenditure was understated by ₹ 46.70 crore and the cash balance was overstated by the same amount.

## 2.8 Salient features

Deficit indicators, revenue augmentation and expenditure management are the major yardsticks for judging the fiscal performance of the Government. Comparison of key parameters of the State Finances 2023-24 with that of the previous year is summarised in **Table 2.45**.

**Table 2.45: Key parameters**

Positive indicators	Parameters requiring close watch
Own Tax Revenue increased by 9.59 per cent	Misclassification of accounts between Revenue and Capital in respect of grant-in-aid
Own Non-Tax Revenue increased by 4.52 per cent	Trend of Fiscal deficit
Capital expenditure increased by 35.02 per cent	Recovery of old loans
Revenue Expenditure on Social services decreased by 1.45 per cent	

## 2.9 Conclusion

The State Government passed the TFRBM Act, 2005 to ensure prudence in the fiscal management and fiscal stability by progressive elimination of revenue deficit and maintained revenue surplus. The Government amended (5<sup>th</sup> Amendment) the TFRBM

Act, in 2022. The Government enjoyed revenue surplus for the last three consecutive years. During 2023-24, revenue surplus was increased to ₹ 2,195.97 crore from ₹ 570.30 crore in 2022-23.

The Government witnessed fiscal deficits of ₹ 637.58 crore during 2023-24 against the fiscal deficit of ₹ 1,512.73 crore in 2022-23.

Revenue Receipts of the State increased by ₹ 2,229.01 crore (12.17 *per cent*) during the year 2023-24 from ₹ 18,309.01 crore during 2022-23. State's Own Tax increased by ₹ 287.73 crore (9.59 *per cent*) from ₹ 2,999.68 crore in 2022-23 to ₹ 3,287.41 crore in 2023-24 and Non-Tax revenue increased by ₹ 18.17 crore (4.52 *per cent*) during the year. The State had collected ₹ 1,589.78 crore as GST during 2023-24, an increase of ₹ 130.77 crore (8.96 *per cent*) over the previous year.

Grants-in-aid from GoI was ₹ 8,833.26 crore during 2023-24 which increased by ₹ 650.51 crore (7.95 *per cent*) from ₹ 8,182.75 crore in 2022-23. State's Share of Union taxes and Duties, however, increased by ₹ 1,272.59 crore (18.93 *per cent*) from ₹ 6,724.23 crore in 2022-23 to ₹ 7,996.82 crore in 2023-24.

There were arrears of revenue of ₹ 173.06 crore at the end of the year 2024 out of which ₹ 59.11 crore were arrears for more than five years.

Revenue expenditure in 2023-24 was ₹ 18,342.05 crore which was increased by ₹ 603.34 crore (3.40 *per cent*) as compared to previous year. The Revenue expenditure was 86.62 *per cent* of the total expenditure (₹ 21,176.49 crore) during the year.

Capital expenditure increased by ₹ 709.22 crore (35.02 *per cent*) from ₹ 2,024.97 crore in 2022-23. It was noticed that the State Government had given Grants-in-aid of ₹ 1,488.52 crore of which ₹ 1,482.43 crore was given for creation of capital Assets during 2023-24. This expenditure was booked as Capital expenditure instead of Revenue account in contravention of the provisions contained in IGAS-2, resulting in overstatement of Capital expenditure and understatement of Revenue expenditure as well as overstatement of Revenue surplus of ₹ 6.09 crore during 2023-24.

The State Government incurred 58.58 *per cent* of the Revenue expenditure and 52.32 *per cent* of Revenue Receipts as committed expenditure comprising salary & wages, pension, interest payments *etc.*, during the year 2023-24. Government had also incurred ₹ 121.93 crore as subsidy (0.66 *per cent* of Revenue expenditure) during the year.

During 2023-24, the State Government invested ₹ 70.30 crore in seven Government Companies (₹ 63.68 crore) and eight co-operative societies (₹ 6.62 crore). There was total investment of ₹ 1,901.49 crore in 16 Government companies, 25 Co-operative Societies, one Statutory Corporation, one Bank and four Joint Stock Companies as on 31 March 2024. During the year the State had received ₹ 7.85 crore as dividend from two Joint Stock Companies.

There was outstanding loan of ₹ 408.80 crore out of which ₹ 152.98 crore was outstanding for past several years ranged between 10 and 25 years.

The outstanding liabilities including Public Debt and Public Account ₹ 21,878.26 crore (excluding Back-to-Back loan of ₹ 627.37 crore) which was 26.48 *per cent* of GSDP during 2023-24. About 4.42 *per cent* of the revenue receipts were used by the State for payment of interest on the outstanding Public Debt during the year. However, the outstanding liabilities decreased by ₹ 818.57 crore during the year as compared to 2022-23.

The State Government contributed ₹ 100.95 crore to the Consolidated Sinking Fund against the admissible amount of contribution of ₹ 105.30 crore calculated at the rate of 0.5 *per cent* of the outstanding liabilities of ₹ 21,059.70 crore at the beginning of the year 2023-24.

During 2023-24, the State Government transferred ₹ 67.56 crore to the State Disaster Response Fund along with the State share of ₹ 6.76 crore for the years. The State had also transferred ₹ 15.78 crore to the State Disaster Mitigation Fund during 2023-24.

The State Government contributed ₹ 2.85 crore to the guarantee redemption fund at the rate of 0.5 *per cent* of outstanding guarantees of ₹ 569.90 crore at the beginning of the year 2023-24.

As on 31 March 2024, the State had outstanding Market loan of ₹ 9,538.83 crore out of which ₹ 3,331.51 crore would mature in next five to seven years including interest.

The cash balances of the State at the end of 31 March 2024 was ₹ 2,576.75 crore out of which, ₹ 1,346.36 crore was held in cash balance investment account during the year.

### 2.10 Recommendations

- i. State Government may take necessary steps to review the accounting treatment of the expenditure met out for Grants-in-aid from the Capital account instead of Revenue Account as it affects the transparency of accounting and has significant impact on the computation of the Revenue Surplus/deficits.*
- ii. State Government should take necessary steps to collect the arrear of revenue pending for collection in various principal heads/components.*
- iii. State Government should comply the statutory provisions in respect of the payment of interest etc., on the interest-bearing reserve funds/deposits.*
- iv. Necessary steps should be taken by the Government to recover the long pending outstanding loans from the entities.*

## **CHAPTER III: BUDGETARY MANAGEMENT**

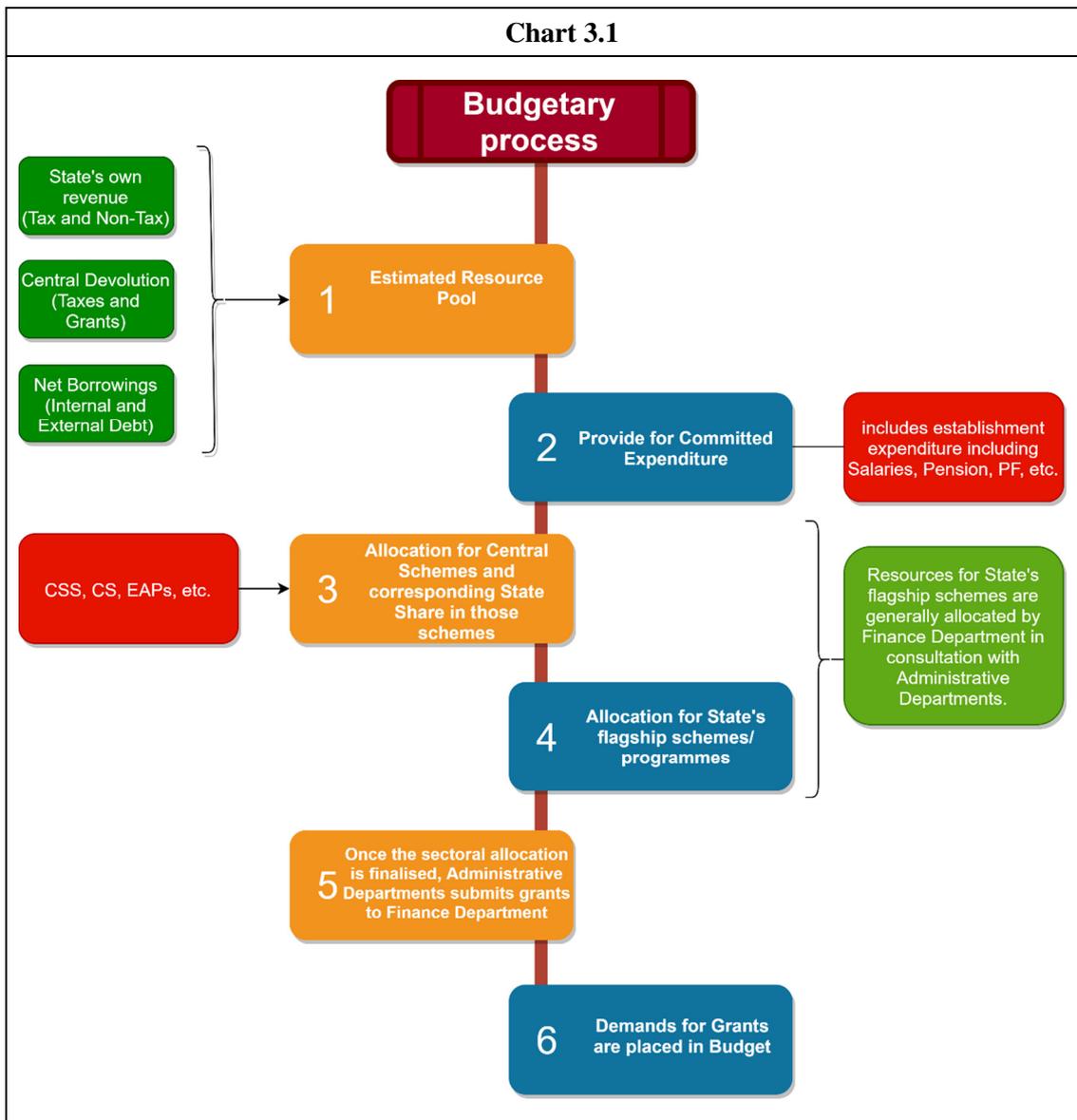


# CHAPTER-III

## BUDGETARY MANAGEMENT

### 3.1 Budget Process

The annual exercise of budgeting is a means for detailing the roadmap for efficient use of public resources. The Budget process commences with the issue of the Budget Circular, normally in August each year, providing guidance to the Departments in framing their estimates, for the next financial year. A typical budget preparation process in a State is given in **Chart 3.1**.



CSS: Centrally Sponsored Schemes; CS: Central Schemes

The Finance Bill, Annual Financial Statement (Budget), and Demands for Grants are mandated by Article 199, 202 and 203 of the Constitution of India respectively.

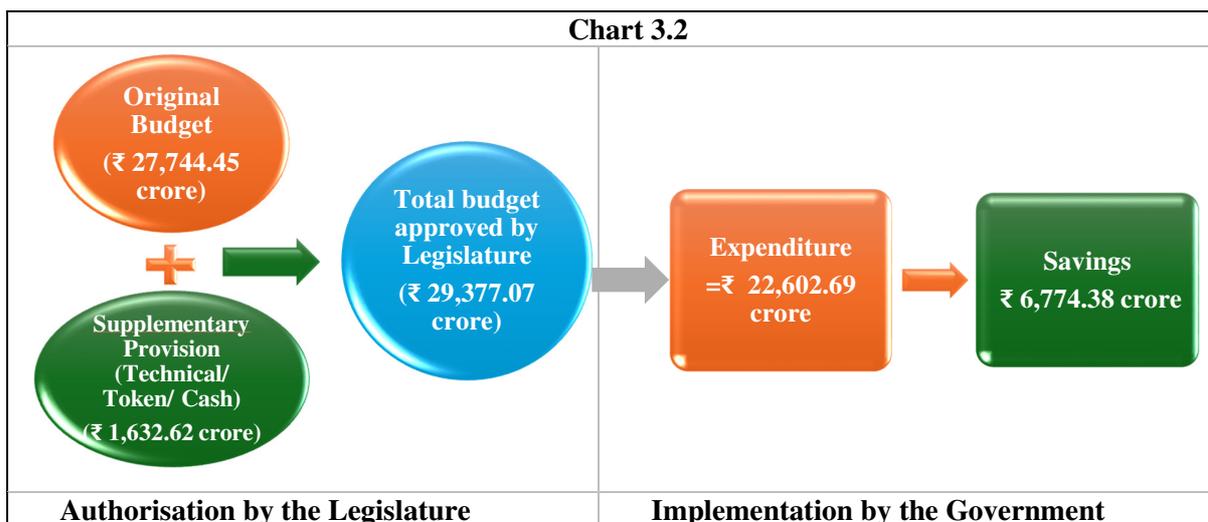
Article 202 of Constitution of India requires laying of a statement of, estimated receipts and expenditure of the State for that year, as the "Annual Financial Statement" before the House or Houses of the Legislature of the State. The Annual Financial Statement should show expenditure charged on Consolidated Fund and other expenditure separately. It shall also distinguish expenditure on revenue account from other expenditure.

The Annual Financial Statement, also called general budget is placed prior to the commencement of the financial year in the State Legislature, in accordance with Article 202 of the Constitution. The estimates of receipts and disbursements in the Annual Financial Statement and of expenditure in the Demand for Grants are shown according to the accounting classification under Article 150 of the Constitution.

No money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law passed in accordance with provisions of Article 204 of the Constitution. Supplementary or Additional Grant or Appropriation is provided during the course of a financial year, in accordance with Article 205 of the Constitution. It is the provision for meeting expenditure in excess of the budgeted amount.

Legislative authorisation is the *sine qua non* for incurrence of all expenditure by the State Government. To guide individual Government Departments, the State Governments frame financial rules and provide for delegation of financial powers. These delegations establish limits for incurrence of expenditure and the levels authorised to sanction such expenditure together with restrictions on appropriation and re-appropriations.

Apart from supplementary grant, Re-appropriation can also be used to re-allocate funds within a Grant. Re-appropriation is the transfer, by competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same section (Revenue-Voted, Revenue-Charged, Capital-Voted, Capital-Charged) of the Grant or Charged Appropriation. The various components of budget are depicted in the **Chart 3.2**.



Source: *Appropriation Accounts 2023-24*

### 3.1.1 Summary of total provisions, actual disbursements and savings during financial year 2023-24

A summarised position of total budget provision, disbursement and savings/excess along with the bifurcation into voted/charged during the year 2023-24 is given in **Table 3.1**.

**Table 3.1: Budget provision, disbursement and savings during the financial year 2023-24**

(₹ in crore)

Description	Total Budget provision		Disbursements		(-)Savings/(+)Excess	
	Voted	Charged	Voted	Charged	Voted	Charged
Revenue	21,562.49	1,660.25	17,350.08	1,477.10	(-)4,212.41	(-)183.15
Capital	5,128.81	5.07	2,770.57	0.41	(-) 2,358.24	(-) 4.66
Loans and Advance	102.20	0.00	100.25	0.00	(-) 1.95	0.00
Public Debt	0.00	918.25	0.00	904.28	0.00	(-) 13.97
<b>Total</b>	<b>26,793.50</b>	<b>2,583.57</b>	<b>20,220.90</b>	<b>2,381.79</b>	<b>(-)6,572.60</b>	<b>(-)201.78</b>

Source: Appropriation Accounts 2023-24

Total provision for expenditure ₹ 29,377.07 crore, including Supplementary provision (March 2024) of ₹ 1,632.62 crore, against which the actual disbursement was ₹ 22,602.69 crore during 2023-24. There was an overall savings of ₹ 6,774.38 crore during the year 2023-24 which was 23.06 per cent of total Grants/Appropriations and 29.97 per cent of the expenditure.

These savings may be seen in context to over estimation of Receipts of ₹ 25,643.17 crore by the State Government and the Budget Estimates (BEs) on the expenditure side being ₹ 27,744.45 crore during the year 2023-24. As against the estimated Receipts, the actual Receipts were ₹ 21,939.57 crore only thereby restricting the total expenditure to ₹ 22,602.69 crore. This implied that the savings were mere token, as the funds were not actually available for expenditure.

### 3.1.2 Charged and voted disbursements

The break-up of total disbursement into charged and voted<sup>27</sup> during the last five years' period 2019-24 are given in **Table 3.2**.

**Table 3.2: Trend of disbursement into charged and voted during the period 2019-24**

(₹ in crore)

Year	Total provision	Disbursements			Net savings (-)			Percentage of savings to provision
		Voted	Charged	Total	Voted	Charged	Total	
2019-20	20,493.57	13,403.99	2,043.98	15,447.97	(-)5,026.54	(-) 19.06	(-)5,045.60	24.62
2020-21	21,681.07	14,086.11	2,101.66	16,187.77	(-)5,473.52	(-) 19.78	(-)5,493.30	25.34
2021-22	26,251.93	15,986.42	2,358.77	18,345.19	(-)7,857.91	(-) 48.83	(-)7,906.74	30.12
2022-23	30,113.04	18,449.55	2,660.87	21,110.42	(-)8,882.53	(-) 120.09	(-)9,002.62	29.90
2023-24	29,377.07	20,220.90	2,381.79	22,602.69	(-)6,572.60	(-) 201.78	(-)6,774.38	23.06

Source: Appropriation Accounts 2023-24

<sup>27</sup> **Charged expenditure:** Certain categories of expenditure (e.g; salaries of Constitutional authorities, loan repayments etc.) continue a charge on the Consolidated Fund of the State and are not subject to vote by the Legislature. **Voted expenditure:** All other expenditure is voted by the Legislature.

It can be seen from **Table 3.2** that the percentage of savings to that of total provision is ranged between 23.06 *per cent* in 2023-24 to 30.12 *per cent* in 2021-22.

The consistent underutilisation of allocated funds suggests issues in inaccurate assessment of budget provision and Receipts. The declining total provision in 2023-24 might indicate a budgetary adjustment based on prior underutilization. The reduction in the percentage of savings in 2023-24 suggests better financial management. However, further efforts are needed to reduce unspent funds. Authorities should analyse whether non-utilisation of funds is due to project delays, bureaucratic inefficiencies, or overestimation in budget provisions.

### 3.1.3 Budget marksmanship

Aggregate Budget Outturn measures the extent to which the aggregate budget expenditure outturn/ actual expenditure reflects the amount originally approved, both in terms of expenditure less than what was approved and expenditure in excess of what approved. Details are given in **Table 3.3**.

**Table 3.3: Budget Estimate, Actual Outturn**

(₹ in crore)

Description	Original Budget (BE)	Approved	Actual Outturn	Difference between Actual and BE*
(1)	(2)	(3)	(3)	(4)
Revenue: Voted	20,729.41		17,350.08	(-) 3,379.33
Revenue: Charged	1,656.35		1,477.10	(-) 179.25
Capital: Voted	4,439.93		2,870.82	(-) 1,569.11
Capital: Charged	918.76		904.69	(-) 14.07
<b>Total</b>	<b>27,744.45</b>		<b>22,602.69</b>	<b>(-) 5,141.76</b>

\*Excess of actuals over original provision is denoted as (+) figure and shortage of actuals over original provision is denoted as (-) figure.

In Revenue Voted section, deviation in outturn compared with BE was 16.30 *per cent*. This was mainly due to more than 75 *per cent* deviation in two grants (Grant Nos. 20 & 63). However, in Revenue Charged section, there was no expenditure in the Grant No. 30.

In Capital Voted section, deviation in outturn compared with BE was 35.34 *per cent*. This was mainly due to more than 90 *per cent* deviation in six grants (Grant Nos. 9, 38, 43, 57, 62 & 64) and in four grants *i.e.*, Grant nos. 33, 60, 61 & 63 the saving was 100 *per cent* whereas, in Capital Charged section, a small amount of saving occurred.

### Expenditure Composition Outturn

Expenditure Composition Outturn measures the extent to which re-allocations between the main budget categories during execution have contributed to variance in expenditure composition.

Table 3.4: Revised Estimate, Actual out turn

(*₹ in crore*)

Description	Total Approved Budget (RE)	Actual Outturn	Difference between Actual and RE *
(1)	(2)	(3)	(4)
Revenue: Voted	21,562.49	17,350.08	(-)4,212.41
Revenue: Charged	1,660.25	1,477.10	(-)183.15
Capital: Voted	5,231.01	2,870.82	(-)2,360.19
Capital: Charged	923.32	904.69	(-)18.63
<b>Total</b>	<b>29,377.07</b>	<b>22,602.69</b>	<b>(-)6,774.38</b>

\*Shortage of actuals over revised estimate is denoted as (-) figure.

In Revenue Voted section, deviation in outturn compared with RE was 19.54 *per cent*. This was mainly due to more than 75 *per cent* deviation in two grants (Grant Nos. 20 & 63). However, in Revenue Charged section, there was no expenditure in the Grant No.30.

In Capital Voted section, deviation in outturn compared with RE was 45.12 *per cent*. This was mainly due to more than 90 *per cent* deviation in six grants (Grant Nos. 9, 38, 43, 57, 62 & 64) and in five grants i.e, Grant No. 33, 37, 60, 61 & 63 the saving was 100 *per cent*. Whereas, in Capital Charged section, a small amount of saving occurred against the total provision.

The audit analysis of Tripura's budget execution and expenditure composition for 2023-24 reveals significant deviations between budget estimates (BE), revised estimates (RE), and actual expenditures. These variances point to weaknesses in budget formulation, expenditure control, and fiscal discipline.

Tripura's budget execution in 2023-24 suffered from poor forecasting, ineffective fund utilisation, and significant variances between planned and actual expenditures. The underutilisation of revenue allocations and excessive capital spending deviations indicate weak fiscal discipline and inefficiencies in expenditure control.

### 3.1.4 Gender Budgeting

Gender budgeting envisions to gender parity at various levels of policy making and consequent implementation. Thus, the initiative is to highlight the resources and utilisation there-against through those Government Schemes, which aims to view the basic needs and priorities of women. Hence, this Gender budget promotes mainly women centric schemes with its underlying objective to overall upliftment of women by reducing the disparity towards women still existing in society.

The Government of Tripura officially adopted the Gender Budgeting since 2006-07. During 2022-23, the State Government introduced a separate booklet on Gender Budget as a part of main Budget. The Gender Budget highlights major women schemes and the budget outlay. The State Government has waived various type of fees like admission fee, college development fee, exam fee, etc. for girl students enrolled in under-graduate/ post graduate courses in government degree colleges. It has launched "State Talent Search Scheme" for one time financial assistance of up to Rupees five lakh to selected female athletes. In this budget, a new scheme namely "Mukhyamantri Konya Atmonirbhor

Yojana” is announced to provide a free Scooty to girls who top the Class XII examination to motivate them for higher education.

A summarised position of department wise budget provision, disbursement and the percentage of utilisation during the year 2023-24 is given in **Appendix 3.1**. It can be seen from **Appendix 3.1** that as per Budget Estimate for the year 2023-24, in 18 departments provision of an amount of ₹ 3,503.18 crore (41.69 *per cent*) was made on gender budget against total development outlay of ₹ 8,402.11 crore in those 18 departments. Initiatives were taken to extend benefit and facilities towards women in a gender based manner with the purpose to address the issue of women empowerment through various policies and programs. Funds were provided under various schemes, *such as* Scholarship to girls studying in general degree colleges/ technical institutions/ professional institutions in the State and outside under Higher education sector, Stipend CMSPY, NLM, PMAJAY and Internship allowances under ARD Sector, issuance of Kisan Credit Cards, Soil Health Cards, Insurance under PMFBY (Pradhan Mantri Fasal Bima Yojana) in Agriculture Sector, Distribution of stipend, Scholarships in Tribal Welfare sector, Cultural workshop and cultural exchange programme, Stipend to female MBBS, BAMS, BHMS students, etc.

A summarised position of department wise budget provision and its percentage to total development outlay in 18 departments during the year 2023-24 is given in **Appendix 3.1**.

### 3.2 Appropriation Accounts

Appropriation Accounts are accounts of the expenditure of the Government for each financial year, compared with the amounts of grants voted and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Act passed under Article 204 and 205 of the Constitution of India. Appropriation Accounts are on Gross basis. These Accounts depict the original budget provision, supplementary grants, surrenders and re-appropriations distinctly and indicate actual capital and revenue expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Act in respect of both Charged and Voted items of budget. Appropriation Accounts thus facilitate understanding of utilisation of funds, the management of finances and monitoring of budgetary provisions and are, therefore, complementary to the Finance Accounts.

Audit of appropriations by the CAG seeks to ascertain whether the expenditure actually incurred under various grants is in accordance with the authorisation given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution (Article 202) is so charged. It also ascertains whether the expenditure incurred is in conformity with the laws, relevant rules, regulations and instructions.

### 3.3 Comments on integrity of budgetary and accounting process

#### 3.3.1 Expenditure incurred without authority of law

No money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law in accordance with the provisions of Article 204 of the

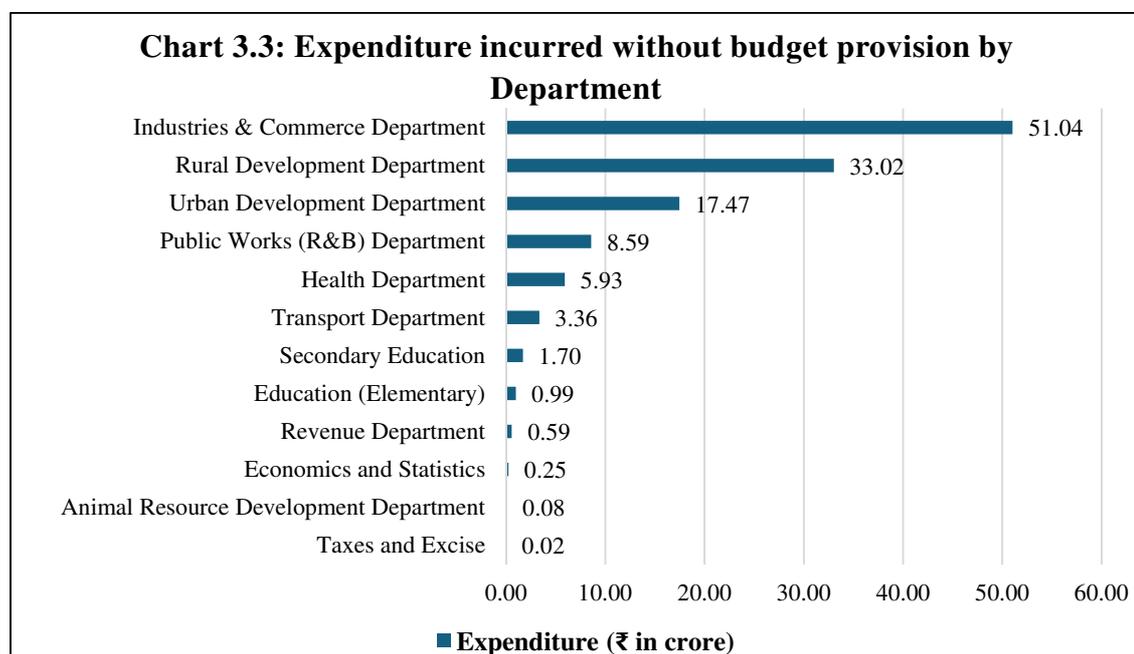
Constitution. Expenditure on new scheme should not be incurred on a scheme/service without provision of funds except after obtaining additional funds by re-appropriation, supplementary grant or appropriation or an advance from the Contingency Fund of the State.

As per Article 115(1)(a) and 205(1)(a) of the Constitution, New Service means expenditure arising out of a new policy decision, not brought to the notice of Parliament/State Assembly earlier, including a new activity or a new form of investment.

‘New Instrument of Service’ means relatively large expenditure arising out of important expansion of an existing activity.

Scrutiny of the Appropriation Accounts revealed that an expenditure of ₹ 123.04 crore was incurred in 47 occasions under 12 Grants/Appropriations without any provision in the original estimates or supplementary demands, but the provision was made through re-appropriation without the knowledge of the Legislature. The expenditure incurred requires regularisation. The details of the scheme/service where there were instances of incurring expenditure through re-appropriation without the knowledge of the Legislature and which requires regularisation are given in **Appendix 3.2**.

There were 16 cases under six Grants/Appropriations, where expenditure of more than ₹ one crore in each case involving ₹ 123.04 crore was incurred during the year. Out of 16, in eight cases under five Grants the amount in each case was more than ₹ three crore. However, Government did not furnish any specific reason for incurring expenditure without budgetary provision.



The following Departments incurred the highest expenditure without budgetary provision:

1. Rural Development Department (₹ 33.02 crore)
2. Industries & Commerce Department (₹ 51.04 crore)
3. Urban Development Department (₹ 17.47 crore).

The following Departments incurred the medium-level expenditure without budgetary provision:

1. Public Works (R&B) Department (₹ 8.59 crore)
2. Health Department (₹ 5.93 crore)
3. Transport Department (₹ 3.36 crore) and
4. Secondary Education (₹ 1.70 crore).

The following Departments incurred the low-level expenditure without budgetary provision:

Revenue Department, Economics & Statistics, Animal Resource Development, Taxes & Excise, and Education (Elementary) had relatively smaller unauthorized expenditures. While these amounts are lower, any expenditure without prior budget allocation raises concerns about financial discipline and oversight.

The high level of expenditures beyond approved allocations suggests poor budget forecasting and planning. The presence of spending without budget provision in multiple departments indicates weak financial controls. Real-time budget tracking and stricter approvals should be enforced.

### 3.3.2 Transfers not mandated by the Appropriation Act/Detailed Demands for Grants (into Public Account/ Bank Accounts)

The Appropriation Accounts authorise incurrence of expenditure under specified Grants, during the financial year. Hence, transfer of funds from the Consolidated Fund of the State into Public Account heads or into bank accounts, not authorised through the Appropriation Act, are not permissible.

Government receives moneys deposited with them for various purposes by or on behalf of various public bodies and members of the public. These deposits are later adjusted by repayment or otherwise. In this manner, Public Works Department also receives deposit from other Government Department or public/private bodies for the execution of civil work, entrusted to them. In Government accounts, 'K-Deposits and Advance' is the sector with major heads for accounting for moneys received by Government on behalf of various public bodies and members of the public. The advances paid to departmental officers for executing departmental activities are adjusted under these heads.

Among the various major heads under 'K-Deposits and Advances', the major head '8443-Civil Deposits' had substantial accumulated balance (₹ 1,088.42 crore) at the end of March 2024 and major portion of this accumulation pertains to five minor heads '108-Public Works Deposits' (₹ 490.51 crore), '106-Personal Deposits' (₹ 320.98 crore), '800-Other Deposits' (₹ 101.03 crore), '103-Security Deposits' (₹ 93.42 crore) and '111-Other Departmental Deposits' (₹ 56.28 crore). The details of the major transactions under five Minor Heads subordinate to Major Head 8443-Civil Deposits during the year 2023-24 are given in **Table 3.5**.

**Table 3.5: Transactions of the five minor heads under 8443-Civil Deposits during 2023-24**

(₹ in crore)

Head of accounts	Opening balance as on 1 April 2023	Receipts during the year	Disbursement during the year	Closing balance as on 31 March 2024
<b>8443: Civil Deposits, of which</b>	<b>1,141.10</b>	<b>361.67</b>	<b>414.35</b>	<b>1,088.42</b>
108: Public Works Deposits	501.37	108.02	118.88	490.51
106: Personal Deposits	349.95	137.41	166.38	320.98
800: Other Deposits	105.61	4.72	9.30	101.03
103: Security Deposits	87.02	101.76	95.36	93.42
111: Other Departmental Deposits	71.21	9.50	24.43	56.28

Source: Finance Accounts 2023-24

It can be seen from the table 3.5 that except for minor head , the accumulation increased in minor heads 103, 106, 108, 111 and 800 the accumulation increased from that of last year In case of minor head 103: the accumulation decreased due to higher disbursement in comparison to last year. Whereas, in case of minor heads 106 and 111: the accumulation increased due to lower disbursement in comparison to last year.

The details of the monthly transactions under the Minor Heads-800 subordinate to Major Head 8443-Civil Deposits during the year 2023-24 is given in **Table 3.6**.

**Table 3.6: Transactions under minor heads 800-Other Deposits under 8443 during 2023-24**

(₹ in crore)

Month	Receipts	Disbursement
April 2023	0.13	0.79
May 2023	0.04	3.02
June 2023	0.18	0.09
July 2023	0.33	1.41
August 2023	0.12	0.45
September 2023	0.39	0.26
October 2023	0.31	0.49
November 2023	0.43	0.78
December 2023	0.35	0.30
January 2024	0.14	0.10
February 2024	0.67	0.98
March 2024	1.63	0.63
<b>Total</b>	<b>4.72</b>	<b>9.30</b>

Source: VLC data

During the year 2023-24, the State Government transferred ₹ 70.17 crore from Capital Head of accounts to Deposit Head (MH 8443-Civil Deposits) through book adjustment. The detailed break-up is given in **Table 3.7**.

**Table 3.7: Funds transferred to Deposit Account 8443 from Capital Heads of account during 2023-24**

(₹ in crore)

Sl. No.	Major Head of Account	Funds transferred to Major Head 8443- Civil Deposits
1	4059 Capital Outlay on Public Works	11.49
2	4070 Capital Outlay on other Administrative Services	8.07
3	4202 Capital Outlay on Education, Sports, Art and Culture	6.84
4	4210 Capital Outlay on Medical and Public Health	1.42
5	4211 Capital Outlay on Family Welfare	1.32
6	4215 Capital Outlay on Water Supply and Sanitation	0.63
7	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	0.22
8	4401 Capital Outlay on Crop Husbandry	1.37
9	4402 Capital Outlay on Soil and Water Conservation	0.42
10	4403 Capital Outlay on Animal husbandry	0.57
11	4405 Capital Outlay on Fisheries	0.10
12	4406 Capital Outlay on Forestry and Wild Life	2.75
13	4408 Capital Outlay on Food Storage and Warehousing	0.53
14	4435 Capital Outlay on other Agricultural Programmes	2.76
15	4515 Capital Outlay on other Rural Development Programmes	7.88
16	4702 Capital Outlay on Minor Irrigation	3.23
17	4711 Capital Outlay on Flood Control Projects	0.17
18	5054 Capital Outlay on Roads and Bridges	18.63
19	5055 Capital Outlay on Road Transport	1.68
20	5452 Capital Outlay on Tourism	0.09
	<b>Total</b>	<b>70.17</b>

Source: VLC Data

Capital Head funds are meant for long-term asset creation (infrastructure, buildings, public works, etc.) and are critical for economic growth and infrastructure development. Deposit Head funds are typically for temporary holdings, such as security deposits, advances, or earmarked funds. Shifting funds from Capital to Deposits indicates funds meant for capital projects were not utilised for their intended purpose.

If funds are moved from Capital to Deposits but not spent, it artificially inflates capital expenditure on paper. This creates a misleading picture of fund utilization, making it seem like capital projects are progressing when, in reality, funds are parked in a deposit account.

Funds under Deposit Head (MH 8443 - Civil Deposits) are not subject to the same scrutiny as direct capital expenditure. This raises concerns about the Possible misuse or delayed utilisation, the lack of clear tracking of funds and the possibility of funds being used for purposes other than the originally approved capital projects.

### 3.3.3 Misclassification of capital expenditure as revenue expenditure and charged & voted expenditure and *vice versa*

Misclassification of expenditure and receipts has a great impact on the integrity of the financial statements. Article 202 of the Constitution prescribes that, in respect of every financial year, a statement of the estimated receipts and expenditure of the State for that year, called the “Annual Financial Statement” (or the “budget”), is to be laid before both the Houses of the State Legislature. The estimates of expenditure are classified under ‘charged’ (such expenditure as is not to be submitted to the vote of the Legislative Assembly under the provisions of the Constitution) and ‘voted’ items of expenditure separately. Annual Financial Statement distinguishes expenditure on revenue account from other expenditure as explained in **Chapter 2**.

General Financial Rules categorise the primary units of appropriation. There are specific object heads meant for obtaining provision for acquisition of Capital Assets and other Capital Expenditure. These object heads pertaining to booking of expenditure of capital nature should correspond with capital major heads only. However, there are instances where object heads of revenue nature are incorrectly operated with capital major heads and *vice-versa*, for example Grants-in-aid.

Classification of expenditure of revenue nature as capital expenditure or vice-versa, results in overstatement/understatement of revenue expenditure and revenue deficit/surplus.

During the year 2023-24, there were cases of misclassification of expenditure of ₹1,488.52 crore of revenue nature booked as Capital expenditure of which ₹ 1,482.43 crore was incurred for creation of capital assets as detailed in **Appendix 3.3**.

It can be seen from **Appendix 3.3**, that the expenditure was mainly booked under various central/state schemes like Special Assistance for Capital Expenditure (Construction) (₹ 426.13 crore), Swachh Bharat Mission, Jal Jeevan Mission (₹ 142.90 crore), PM SHRI, Sports and Youth Programmes (₹ 103.47 crore), Central Assistance for NESIDS, RIDF, Rural Electrification etc. (₹ 264.20 crore), state share of NLCPR, EAP, PMGSY, CRF under TSP (₹ 164.81 crore) and as Grants-in-aid for creation of Capital Assets under Capital Head instead of Revenue account during the year 2023-24.

As per the Indian Government Accounting Standard (IGAS)-2, expenditure on Grants-in-Aid is to be classified as Revenue Expenditure. The Government incorrectly classified the expenditure of ₹ 1,488.52 crore in Capital account out of which ₹ 1,482.43 crore was incurred for creation of capital assets in violation of the Accounting Standards.

The misclassification of expenditure led to overstatement of Capital Expenditure and understatement of Revenue expenditure for the year 2023-24 to that extent. The five years’ trend of misclassification of Revenue as Capital expenditure and its impact on Revenue deficit/ surplus is discussed at Paragraph 3.3.8.

On the issue of misclassification of funds in Capital account instead of Revenue, Government stated that one of the important parameters of performance of the State Government is expenditure on creation of capital assets. Therefore, the State Government

has been released funds to the autonomous bodies and SNAs (Single Nodal Agency) accounts under Object Head-57 grants-in-aid for creation of capital assets.

The reply of the State Government is not valid according to IGAS-2 which states that Grant-in-aid disbursed by a grantor to a grantee shall be classified and accounted for as revenue expenditure irrespective of the purpose for which the funds disbursed as Grants-in-aid are to be spent by the grantee, except in cases where it has been specifically authorised by President on the advice of the Comptroller and Auditor General of India. Further, the misclassification reflects understatement of revenue expenditure. Furthermore, Grants-in-Aid to autonomous bodies and SNAs, even if used for asset creation, do not qualify as Capital Expenditure since the government does not retain ownership of these assets

### **3.3.4 Unnecessary or excessive supplementary grants**

As per Article 205 of the Constitution, a Supplementary or Additional Grant or Appropriation over the provision made by the Appropriation Act for the year can be made during the current financial year, but not after the expiry of the current financial year, as it is necessary to meet;

- i. Expenditure on Schemes of New Expenditure to be taken up within the current financial year.
- ii. Inadequacy of provision.
- iii. Fresh expenditure but not technically “Schemes of New Expenditure”.
- iv. Omissions of provision.

When such additional expenditure is found to be inevitable and there is no possibility of effecting savings within the Grant to cover the excess by Re-Appropriation, the Secretary in the Department concerned proposes to the Finance Department for Supplementary or Additional Grant or Appropriation.

In deserving cases which are unforeseen, and which cannot wait for provision by Supplementary or Additional Grant or Appropriation, advances from the Contingency Fund may be sanctioned in accordance with the provisions made in the Constitution and the relevant rules. The advances so sanctioned will have to be regularised by a Supplementary Grant or Appropriation and recouped to the Contingency fund.

The existence of likely or actual savings in the budget should never be seized upon as an opportunity to introduce fresh items of expenditure which ought to wait till next year. Known savings in the budget should not be left un-surrendered for fear of the next year’s budget allotment being reduced.

Considerable Re-Appropriation from one Sub Head to another must always be avoided. That fresh expenditure is unavoidable or imperatively necessary or that it will produce consequential economics or that it is essential for preserving the revenue or the public safety are reasonable justifications for introducing fresh expenditure during the course of the year, but in such circumstances, it must be shown that the requirements could not have been foreseen and provided for in the budget. The process of Re-Appropriation is not designed merely to rectify omissions and lack of foresight.

The Tripura Budget Manual, 1998 (Para 23 of Chapter-IV) provides that, “When unforeseen circumstances make it necessary to incur expenditure not contemplated in the Appropriation Act, every effort should be made to meet it from savings elsewhere within the same grant (voted or charged, as the case may be) by postponement or curtailment of less urgent expenditure. Only if it is not possible to make the requisite funds available by this means, recourse should be had to supplementary estimate after Finance Department agreeing in writing or allocating additional fund. The responsibility regarding proposals for supplementary estimates rests on the Finance Department. Greatest care should be taken while preparing proposals for supplementary estimates since if on the closing of the accounts any supplementary Grants or Appropriation actually obtained are found to have been unnecessary or excessive, the Audit will draw attention to the fact in the Audit Report on the Appropriation Accounts and the action of the Department will attract the criticism of the Public Accounts Committee”.

Scrutiny of the Appropriation Accounts for the year 2023-24, Government of Tripura revealed that supplementary provisions of more than ₹ one crore were obtained in 46 cases under 37 Grants/Appropriations even though the actual expenditure was less than the original provision. Out of 46 cases, in 37 cases, the savings were more than ₹ 10 crore. Out of these 37 cases, in 14 cases the saving was more than ₹ 100 crore. Thus, provision made by supplementary in all the cases indicates unnecessary. The details of Grants/Appropriations where supplementary provision of ₹ one crore or more were obtained in each case even the expenditure was less than the original provision are given in **Appendix 3.4**. The departments which resorted supplementary demands of more than ₹ 10.00 crore during last three years from 2021-22 to 2023-24 which proved unnecessary are given in **Table 3.8**:

**Table 3.8: Departments which resorted supplementary demands of more than ₹ 10.00 crore**

(₹ in crore)				
Sl. No.	Number and Name of Grant	2021-22	2022-23	2023-24
1	23-Panchayats (Revenue-Voted)	35.28	14.18	22.63
2	52-Family Welfare & Preventive Medicine (Revenue-Voted)	234.76	40.51	99.83
3	62-Education (Elementary) (Revenue-Voted)	15.01	63.37	23.88
4	13-Public Works (R&B) Department (Capital-Voted)	400.93	173.07	103.65
5	15-Public Works (Water Resource) Department (Capital-Voted)	59.69	75.81	78.91

Source: Appropriation Accounts

### 3.3.5 Unnecessary Re-appropriation

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where need for additional funds are identified. The Tripura Budget Manual, 1998 (Para 20 of Chapter-V) provides that, the Finance Department can sanction any re-appropriation of funds within a Grant from one major head to another, provided such re-appropriation does not involve transfer of funds from a “Voted” to a “Charged” head or *vice versa*.

Scrutiny of the detailed Appropriation Accounts for the year 2023-24 revealed that in 32 Grants/Appropriations, there were 95 cases under various Major Heads, provision was added by re-appropriation even though the actual expenditure was less than the original/supplementary provisions. Even in some cases, no expenditure was incurred against the provision, additional funds were added through re-appropriation. As a result, there were huge savings in each case which indicates unnecessary re-appropriation of fund, as detailed in **Appendix 3.5**. Some departments those who were regularly resort such re-appropriation during last three years are shown in **Table 3.9**:

**Table 3.9: Departments who resorted unnecessary re-appropriation of funds**

(₹ in crore)					
Sl. No.	Number and Name of Grant	Major Head	2021-22	2022-23	2023-24
1	30-Forest Department	2406-04-103-69	7.10	5.23	1.73
2	43-Finance Department		1.54	0.54	0.57
3	58-Home (FSL, PAC, Prosecution & Co-ordination Cell)	2055-001-05	0.01	0.13	0.04

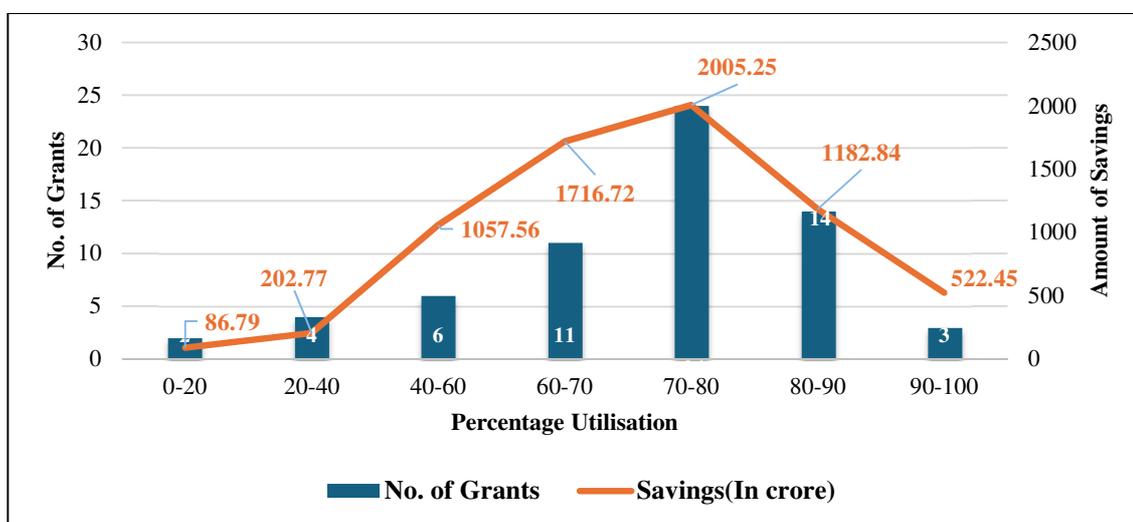
Source: Appropriation Accounts

### 3.3.6 Unspent amount and surrendered appropriations and/or large savings/surrenders

Complete accuracy of estimates may not always be possible; but where the omission or inaccuracy is the result of lack of forethought, neglect of the obvious or slipshod estimating, it is not readily excusable. The golden rule for all Estimating Officers should be to provide in the budget for everything that can be foreseen and to provide only as much as is necessary. The Administrative and Finance Departments should, in checking the estimates, apply unrelentingly the proven and well-tried check of average of previous actuals with known or reasonably foreseeable facts which may modify that average.

Details of grants grouped by the percentage of utilisation along with total savings during 2023-24 has been shown in **Appendix 3.6** and **Chart 3.4**.

**Chart 3.4: The distribution of the number of Grants/ Appropriations grouped by the percentage of utilisation along with total savings**



Source: Appropriation Accounts

No object is served by keeping back savings which should ideally be surrendered in time. For this reason, appropriations which are likely to remain unspent must be reported for surrender as early as possible. Surrenders are being made generally in the month of March, and a careful study of figures of expenditure incurred and watch over the progress of last month's expenditure should enable a Controlling Officer to fix upon his final requirements with a reasonable degree of exactness.

When the need for surrender manifests itself, the Controlling Officers should carefully estimate the amounts that they can surrender. The aim should be to surrender as much as they can so as to keep the expenditure just within the modified Grant.

The Public Accounts Committee (PAC), Tripura Legislative Assembly took initiative for State's tighter budgeting, with regard to both savings and excess. For this purpose, the State PAC had specified limits/financial thresholds for making comments in Appropriation Accounts.

The Principal Accountant General (A&E), Tripura provided the draft Appropriation Accounts to the Controlling Officers of the Departments of the State Government (July-August 2024) and sought the reasons/explanation for the variations in expenditure with reference to approved budgetary allocation in keeping with the limits set by the PAC.

The monetary limits of savings/excesses to be commented upon in the Appropriation Accounts as approved by the PAC in May 2008 are shown in **Table 3.10**:

**Table 3.10: Monetary limits of savings/excesses to be commented upon**

<b>Savings</b>	<p>No notes and comments are necessary if a grant/appropriation has an overall savings of less than two <i>per cent</i> of the total provision or the amount of overall savings in absolute term is small.</p> <p>If the overall savings in a grant/appropriation is in excess of the limit (two <i>per cent</i>), notes and comments on savings should be included, in respect of sub-heads where the savings has the variation of more than 10 <i>per cent</i> of the provision or ₹ 20 lakh whichever is higher.</p>
<b>Excess</b>	<p>Comments on individual sub-heads are limited to excess over ₹ five lakh or 10 <i>per cent</i> of the provision whichever is less.</p>

Financial Rules state that reasons for additional expenditure/ savings should be explained with case specific comments, and vague expressions such as “based on actual requirements”, “release/sanction of fund by the Government of India”, *etc.*, should be avoided.

Budgetary allocations based on unrealistic proposals, poor expenditure monitoring mechanism, weak capacity in scheme implementation/ weak internal controls prompt release of funds towards the end of the financial year, and increase the propensity of the Departments to retain huge balances outside the Government account in Bank Accounts. Excessive savings also deprives other Departments of the funds which they could have utilised.

Scrutiny of the Appropriation Accounts for the year 2023-24 revealed that, in 17 out of 64 Grants/ Appropriations, there were savings of more than ₹ 100 crore and in four cases, the savings constituted over 50 per cent of the budget allocation in the respective Grants/ Appropriations during the year 2023-24. The details of the Grants/Appropriations where savings were more than ₹ 100 crore during the year 2023-24 are given in **Appendix 3.7**.

In 33 out of 64 Grants/Appropriations where Budget allocation during the year 2023-24 was more than ₹ one crore in each case, the expenditure during the year was less than 50 per cent of the total budget provision for the year. The details of the Grants/ Appropriations where the budget allocation during the year 2023-24 was more than ₹ one crore, but the expenditure during the year was less than 50 per cent of the total budget are given in **Appendix 3.8**.

It can be seen from **Appendix 3.8** that, most of the grants relate to developmental schemes related to Tourism, Welfare Sectors, medical and health, education, Urban infrastructure, fisheries, etc. Government has not been able to ensure that clearances and sanctions are accorded on time so as to ensure that the envisaged benefits accrue to the targeted beneficiaries.

Improving rural and urban infrastructure, education and healthcare is a major challenge faced by most States across the country, and the low percentage utilisation of allocated budget in most of these grants which are directly related to welfare, urban, education and healthcare sectors is a cause for concern.

The Government may examine the reasons for the low allocated budget in these Grants and take suitable corrective action.

Scrutiny of the Appropriation Accounts for the year 2023-24 revealed that, in nine Grants/Appropriations, expenditure could not exceed 10 per cent of the budget allocation in the respective grants/ appropriations. Expenditure of ₹ 4.93 crore was incurred out of the allocated amount of ₹ 154.91 crore resulting in a saving of ₹ 149.98 crore. Out of the nine grants, in three grants the utilisation was Nil (30: Forest (Revenue-Charged), 61: Welfare of Other Backward Classes (Capital-Voted) and 63: Industries & Commerce (Skill Development) (Capital-Voted)). In three cases, no expenditure was incurred during the year 2023-24. The details of the Grants/ Appropriations where expenditure was not exceeding 10 per cent of the provision is detailed in **Table 3.11**.

**Table 3.11: Grants/Appropriation with low expenditure during 2023-24**

(₹ in crore)

Sl. No.	Grant No. and Name	Original	Supple-mentary	Total	Expen-diture	Percentage of expenditure
	<b>Revenue-Charged</b>					
1	30: Forest Department	10.00	3.90	13.90	0.00	0.00
	<b>Capital-Voted</b>					
2	9: Economics and Statistics	4.00	0.00	4.00	0.25	6.25
3	38: General Administration (Printing and Stationery) Department	2.60	0.00	2.60	0.17	6.54
4	43: Finance Department	3.00	0.00	3.00	0.25	8.33

Sl. No.	Grant No. and Name	Original	Supplementary	Total	Expenditure	Percentage of expenditure
5	57: Minorities Welfare	61.29	7.71	69.00	2.84	4.12
6	61: Welfare of Other Backward Classes	21.50	0.00	21.50	0.00	0.00
7	62: Education (Elementary)	2.41	0.00	2.41	0.11	4.56
8	63: Industries & Commerce (Skill Development)	2.00	0.00	2.00	0.00	0.00
9	64: Health (AGMC & GBP)	36.50	0.00	36.50	1.31	3.59
<b>Total</b>		<b>143.3</b>	<b>11.61</b>	<b>154.91</b>	<b>4.93</b>	

**Source:** Appropriation Accounts

As indicated in Table 3.11, Forest Department (₹ 13.90 crore), Welfare of Other Backward Classes (₹ 21.50 crore), and Industries & Commerce (Skill Development) (₹ 2.00 crore) recorded 0 per cent expenditure. This suggests complete non-utilisation of allocated funds, raising concerns about administrative inefficiencies, lack of project execution, or procedural delays. The Departments which recorded utilisation below 10 per cent were Minorities Welfare (4.12 per cent), Economics & Statistics (6.25 per cent), Printing & Stationery (6.54 per cent), Finance Department (8.33 per cent), and Education (4.56 per cent). These indicate severe underutilisation, potentially due to delayed approvals, lack of implementation capacity, or unnecessary budgetary allocations. Health Sector also displayed significant underperformance. AGMC & GBP (Health Grant) had only 3.59 per cent expenditure despite a ₹ 36.50 crore allocation. This low spending in the health sector is concerning, particularly in light of ongoing health infrastructure needs.

Thus, out of the ₹ 154.91 crore allocated, only ₹ 4.93 crore was spent, indicating a massive 96.8 per cent unspent budget. There are several implications of low expenditure. Funds were allocated, but departments failed to utilize them, pointing to poor planning and unrealistic budget estimates. The zero or low expenditure may indicate projects that have not been initiated or have stalled due to bureaucratic hurdles. Unspent funds may lapse or be reallocated, leading to missed opportunities for development and service delivery. Critical sectors like Health, Education, Welfare, and Skill Development are suffering due to poor fund utilisation, impacting public services.

### 3.3.6.1 Persistent Savings in Grants/Appropriations

During the last five years from 2019-20 to 2023-24, there were persistent savings of more than ₹ one crore in 65 cases (44 cases in revenue and 21 cases in capital heads of account). The number and name of Grants/Appropriations where persistent savings of more than ₹ one crore occurred in each case during the last five years are shown in **Appendix 3.9**.

During the five-year period 2019-20 to 2023-24, out of 65 cases of persistent savings of more than ₹ one crore, savings of more than ₹ 10 crore in each year occurred in 22 cases under revenue heads (Voted). There were persistent savings of more than ₹ 10 crore each year in 7 cases under the capital heads (Voted).

It was also noticed that out of the 65 cases, there were savings of more than ₹ 100 crore in 19 cases while in five cases, the savings were more than ₹ 300 crore during the year 2023-24. The Grant/Appropriation where persistent savings of more than ₹ 100 crore

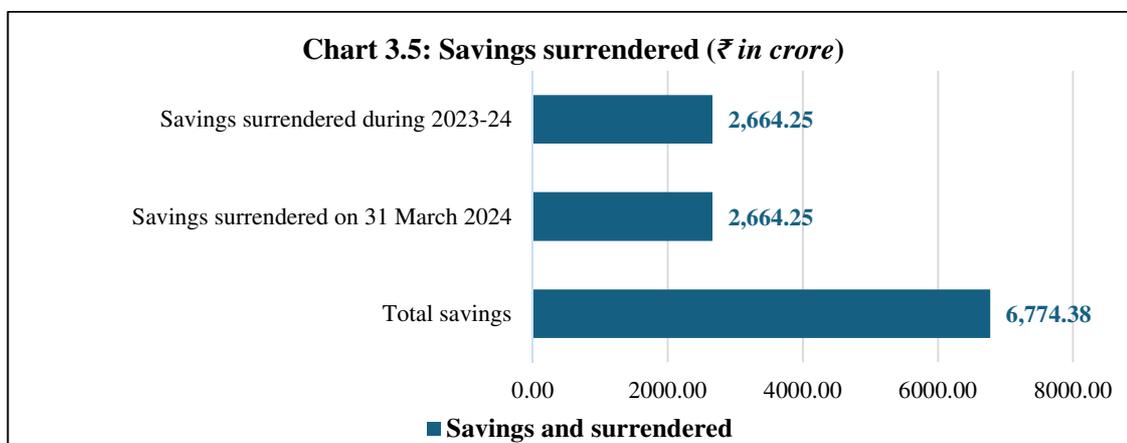
occurred in each year during last five years were in seven Grants, six in Revenue-Voted (Grant No.27, 31, 35, 40, 41 & 43) and one in Capital-Voted (Grant No. 13).

Persistent savings over a period of five years or more indicate that the basic assumptions behind the overall budget formulation process were not realistic and there was a lack of proper assessment as well as prudent utilisation of the allocated budgetary provision.

The issue of persistent savings has been pointed out every year in the State Finances Audit Report of the Comptroller and Auditor General of India. However, no corrective measures have been taken by the Departments concerned for minimising the savings, as savings have continued in most of the Departments even during 2023-24.

### 3.3.6.2 Savings and surrenders before close of financial year 2023-24

During the year 2023-24, there was overall savings of ₹ 6,774.38 crore, of which ₹ 2,664.25 crore was surrendered on 31 March 2024 as detailed in **Chart 3.5**.



**Source:** *Appropriation Accounts*

It was noticed that in 30 cases of 24 Grants/Appropriations, more than 25 *per cent* savings were not surrendered though after surrendering of fund of ₹ 10 crore and above at the end of March 2024. Details are given in **Appendix 3.10**.

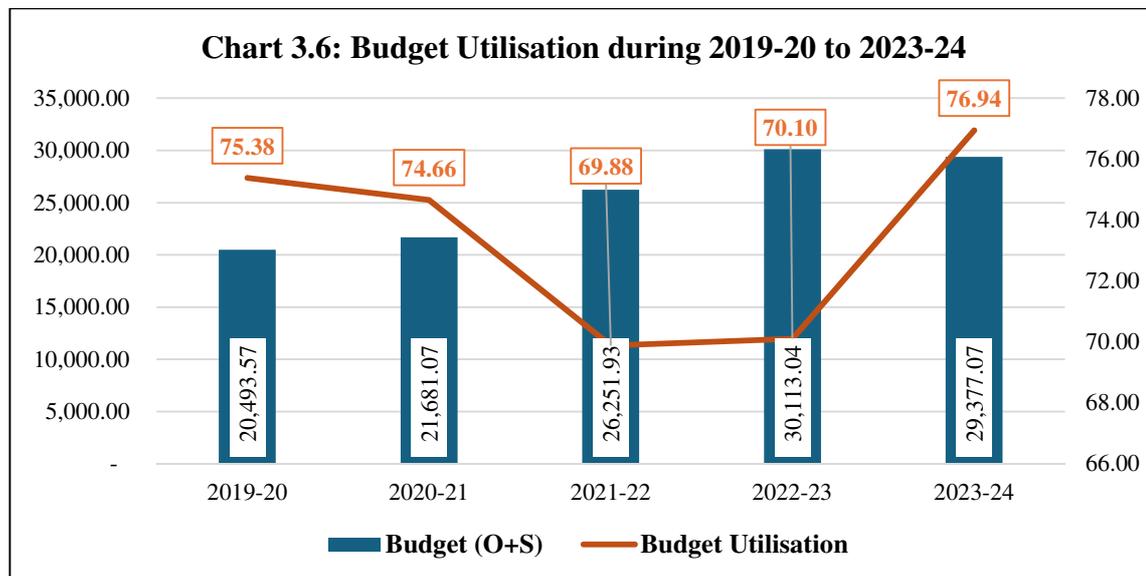
Major savings occurred in Secondary Education (₹ 492.14 crore), Rural Development (₹ 496.28 crore), Urban Development Department (₹ 471.69 crore), Public Works (R&B) (₹ 338.31 crore), Home (Police) Department (₹ 321.40 crore) indicating inefficient budget estimation and planning.

Misalignment between Budget Allocation and Actual Spending: Excess savings suggest the need for correction in estimation processes as these are leading to over-projection of requirements and inefficient allocation. Large surrender of funds before the close of financial year indicates hasty reallocation and poor expenditure planning. Further, non-surrendering of anticipated savings on time reflects lack of efficiency in budget management.

### 3.3.6.3 Budget utilisation during 2019-20 to 2023-24

Optimal utilisation of allocated budget indicates the extent of realistic budgeting and ensuring of the actual utilisation of funds in a time bound manner for the purpose for which these provisions are made. During the last five years from 2019-20 to 2023-24, the

percentage of budget utilisation of the State decreased in the last three years from 75.38 per cent in 2019-20 to 69.88 per cent in 2021-22 but slightly increased to 70.10 per cent in 2022-23 and sharply increased to 76.94 per cent in 2023-24 as detailed in **Chart 3.6**.



Source: Appropriation Accounts

Savings of allocated funds indicate inaccurate assessment of requirement as well as inadequate capacity to utilise the funds for intended purposes.

Trends in the original budget, revised estimate and actual expenditure for the period 2019-20 to 2023-24 are given in **Table 3.12** and **Chart 3.7**:

**Table 3.12: Original Budget, Revised Estimate and Actual Expenditure during 2019-24**

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
Original Budget	17,746.46	20,066.60	22,984.35	27,047.67	27,744.45
Supplementary Budget	2,747.11	1,614.47	3,267.58	3,065.37	1,632.62
Total Budget (TB)	20,493.57	21,681.07	26,251.93	30,113.04	29,377.07
Revised Estimate (RE)	18,384.13	19,379.75	23,862.29	25,256.96	26,728.67
Actual Expenditure (AE)	15,447.97	16,187.77	18,345.19	21,110.42	22,602.69
Savings (TB – AE)	5,045.60	5,493.30	7,906.74	9,002.62	6,774.38
Percentage of saving to the TB	24.62	25.34	30.12	29.90	23.06
Savings (RE – AE)	2,936.16	3,191.98	5,517.10	4,146.54	4,125.98
Percentage of saving to the RE	15.97	16.47	23.12	16.42	15.44
Percentage of supplementary to the original provision	15.48	8.05	14.22	11.33	5.88
Total Budget – Revised Estimate	2,109.44	2,301.32	2,389.64	4,856.08	2,648.40
Percentage of AE to OB	12.95	19.33	20.18	21.95	18.53

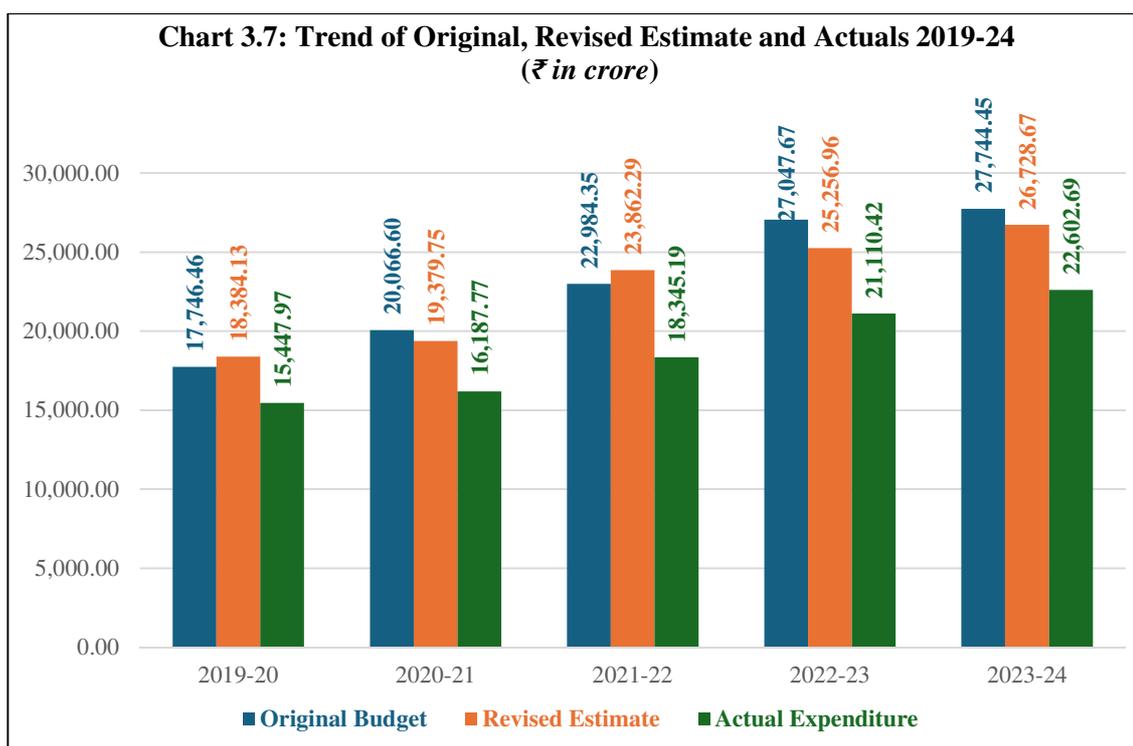
Source: Appropriation Accounts

**Table 3.12** shows that over the years from 2019-20 to 2023-24, the Revised Estimate (RE) was lower than the Total Budget (TB) of the State. The gap between the RE and the TB showed an increasing trend wherein during the first three years, the gap was less which rose sharply in the fourth year and there was decreasing trend in the fifth year indicating estimation error all through the years.

The supplementary provision during the period was ranged between 5.88 *per cent* (2023-24) and 15.48 *per cent* (2019-20).

The supplementary provision of ₹ 1,632.62 crore during 2023-24 constituted 5.88 *per cent* of the original provision as against 11.33 *per cent* in the previous year.

It was noticed that supplementary provision of ₹ 1,632.62 crore obtained in 48 grants/appropriations out of 64 grants/appropriations during 2023-24. Out of total supplementary provision of ₹ 1,632.62 crore, ₹ 1,581.37 crore obtained in 45 grants was unnecessary as their expenditure was less than actual expenditure during the year. In 20 grants, the supplementary grants was more than ₹ 10 crore which proved unnecessary.



**Source:** Appropriation Accounts

**Chart 3.7** shows that the Actual Expenditure (AE) during the period from 2019-20 to 2023-24 were lower than the Original Provision for all the years, indicating savings were ranged between 12.95 *per cent* and 21.95 *per cent* during last five years period. Even, in terms of RE, the AE was also lower during the same period ranged between 76.88 *per cent* and 84.56 *per cent* and it was 84.56 *per cent* during 2023-24. It indicates that in terms of RE, the savings were ranged between 15.44 *per cent* and 23.12 *per cent* during the period and it was 15.44 *per cent* during 2023-24.

As such, the supplementary provisions during the years 2019-20 to 2023-24 proved unnecessary since the expenditure did not come up to the level of original budget provisions.

This reflects that budgetary allocations were based on unrealistic proposals as Budget Estimates of the State were always inflated and the Actual Expenditure was less than the budgetary provisions.

**3.3.7 Excess expenditure and its regularisation**

Article 205(1)(b) of the Constitution provides that if any money has been spent on any service during a financial year in excess of the amount granted for that service and for that year, the Governor shall cause to be presented to the Legislative Assembly of the State, a demand for such excess. This implies that, it is mandatory for a State Government to get excesses over grants/appropriations regularised by the State Legislature for the Financial Year.

Although no time limit for regularisation of excess expenditure has been prescribed under the Article, the regularisation of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee. Failure to do so is in contravention of constitutional provisions and defeats the objective of ensuring accountability by the Legislature of the executive over utilisation of public money.

**3.3.7.1 Excess expenditure relating to the year 2023-24**

Scrutiny of Appropriation Accounts for the year 2023-24, revealed that there was no excess expenditure among the 64 grants/ appropriations against the overall budget provisions in the grant level but in few cases there were excess expenditure (Gross) over the authorisation from the Consolidated Fund of State during 2023-24, which is given in **Table 3.13**.

**Table 3.13: Grants/Appropriation with Excess expenditure during 2023-24**

(₹ in lakh)

Sl. No.	Grant No. Major Head Description	Original	Supple-mentary	Re-appropriation	Total	Expen-diture	Excess	Reasons for excess stated by the Department
<b>A</b>	<b>Revenue-Voted</b>							
	<b>43: Finance Department</b>							Reason for excess have not been intimated by the Department (August 2024)
	<b>2071 Pensions and other Retirement Benefits</b>							
	<i>01 Civil</i>							
	101 Superannuation and Retirement Allowances							
	02 Pension	168713.00	0.00	(-3713.00)	165000.00	172835.93	7835.93	
	106 Pensionary charges in respect of High Court Judges							
	02 Pension	42.00	0.00	0.00	42.00	75.54	33.54	
	117 Government Contribution for Defined Contribution in Pension Scheme							
	02 Pension	2003.20	0.00	1496.80	3500.00	3924.80	424.80	

### 3.3.7.2 Regularisation of excess expenditure of previous financial years

Excess expenditure over budgetary allocation is a matter of concern, as it is indicative of poor budgetary management and dilutes legislative oversight over public funds. Government needs to view this seriously and take appropriate corrective measures. Expenditure incurred in excess of the budget provision under both Voted and Charged categories by various Departments of the State Government are being reported every year in the Reports of the Comptroller and Auditor General of India on the State Finances of Government of Tripura. Details on regularisation of excess expenditure up to the last year as per mention in the SFAR for the year 2022-23 is given in the **Table 3.14** below.

**Table 3.14: Details of Excess expenditure relating to the year 2022-23 with status on regularisation**

(₹ in crore)

Sl. No.	No. and Name of the Grant/ Appropriation	Revenue		Capital		Excess expenditure	Regularised on 13-09-2024
		Charged	Voted	Charged	Voted		
1	13: Public Works (R&B)	0.00	85.56	0.00	0.00	85.56	The Tripura Appropriation Act No.08 of 2024
	<b>Total</b>	<b>0.00</b>	<b>85.56</b>	<b>0.00</b>	<b>0.00</b>	<b>85.56</b>	

Source: Appropriation Accounts 2022-23 and respective Appropriation Act 8 of 2024.

### 3.3.8 Grant-in-aid for creation of capital assets

Grants-in-aid (GIA) are payments in the nature of assistance, donations or contributions made by one government to another government, body, institution or individual. Grants-in-aid are given for specified purpose of supporting an institution including creation of assets.

During the year 2023-24, the state government booked Grants-in-aid of ₹ 1,488.52 crore as Capital Expenditure instead of Revenue Expenditure, out of which ₹ 1,482.43 crore was for creation of Capital Asset.

As per IGAS 2, Grant-in-aid disbursed by a grantor to a grantee shall be classified and accounted for as revenue expenditure irrespective of the purpose for which the funds disbursed as Grants-in-aid are to be spent by the grantee, except in cases where it has been specifically authorised by President on the advice of the Comptroller and Auditor General of India.

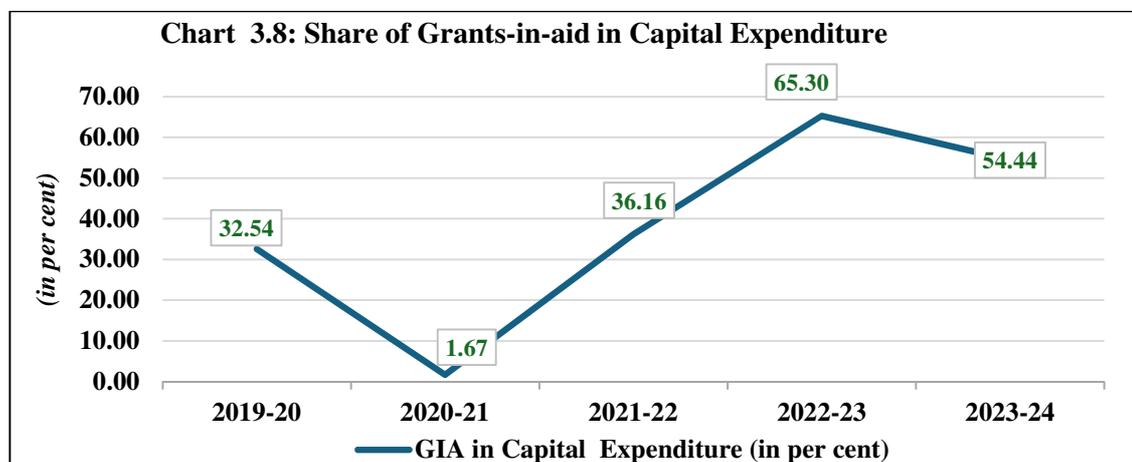
The extent of classification of GIA as Capital Expenditure and the resultant impact on revenue deficit/surplus, if expenditure from GIA is treated as Revenue Expenditure is shown in **Table 3.15**.

Table 3.15: Extent of classification of GIA as Capital Expenditure

Years	2019-20	2020-21	2021-22	2022-23	2023-24
GIA booked as Capital Expenditure	287.38	13.91	494.99	1,322.38	1,488.52
Total Capital Expenditure	883.22	832.08	1,368.95	2,024.97	2,734.19
Share of GIA in Capital Expenditure ( <i>in per cent</i> )	32.54	1.67	36.16	65.30	54.44
Total Revenue Expenditure	13,376.91	14,367.82	16,125.24	17,738.71	18,342.05
Total Revenue Receipt	11,001.59	13,292.40	17,613.96	18,309.01	20,538.02
Impact on Revenue Deficit (-)/ Revenue Surplus (+), if expenditure from GIA is treated as Revenue Expenditure	(-),2,662.70	(-),1,089.33	993.72	(-),752.08	707.45

It can be seen from **Table 3.15** that the Grants-in-Aid of ₹ 1,488.52 crore was booked as Capital Expenditure. This was about 54 *per cent* of Capital Expenditure booked instead of Revenue Expenditure as per IGAS-2. If the State Government had booked the Grants-in-Aid as Revenue Expenditure as per IGAS-2 instead of capital expenditure, the Revenue expenditure would be ₹ 19,830.57 crore instead of ₹ 18,342.05 crore during 2023-24. Hence, the revenue expenditure was understated to that extent of ₹ 1,488.52 crore. Resultant, there would be Revenue Surplus of ₹ 707.45 crore instead of ₹ 2,195.97 crore during the year 2023-24.

The share of Grant-in-aid under Capital expenditure during the last five years are shown in the **Chart 3.8**.



Source: Appropriation Accounts

### 3.4 Comments on effectiveness of budgetary and accounting process

#### 3.4.1 Budget projection and gap between expectation and actual

Efficient management of tax administration/other receipts and public expenditure holds the balance for achievement of various fiscal indicators. Budgetary allocations based on unrealistic proposals, poor expenditure monitoring mechanism, weak scheme implementation capacities/ weak internal controls lead to sub-optimal allocation among various developmental needs.

The summarised position of budget including supplementary budget, actual expenditure, and excess/savings during 2023-24 against 64 Grants/ Appropriations (63 Grants and one Appropriation) is given in **Table 3.16**.

**Table 3.16: Summarised position of Actual Expenditure vis-à-vis Budget (Original/Supplementary) provisions during the financial year 2023-24**

(₹ in crore)

Nature of expenditure	Original Grant/App.	Suppl. Grant/App.	Total	Actual expenditure	Net Savings(-)/Excess(+)	Surrender in March		
						Amount	Per cent	
Voted	I. Revenue	20,729.41	833.08	21,562.49	17,350.08	(-)4,212.41	1,745.84	41.45
	II. Capital	4,437.73	691.08	5,128.81	2,770.57	(-)2,358.24	793.50	33.65
	III. Loans & Advances	2.20	100.00	102.20	100.25	(-)1.95	0.00	0.00
	<b>Total</b>	<b>25,169.34</b>	<b>1,624.16</b>	<b>26,793.50</b>	<b>20,220.90</b>	<b>(-)6,572.60</b>	<b>2,539.34</b>	<b>38.64</b>
Charged	IV. Revenue	1,656.35	3.90	1,660.25	1,477.10	(-)183.15	104.76	57.20
	V. Capital	0.51	4.56	5.07	0.41	(-)4.66	20.15	432.40
	VI. Public Debt-Repayment	918.25	0	918.25	904.28	(-)13.97	0.00	0.00
	<b>Total</b>	<b>2,575.11</b>	<b>8.46</b>	<b>2,583.57</b>	<b>2,381.79</b>	<b>(-)201.78</b>	<b>124.91</b>	<b>61.90</b>
	<b>Grand Total</b>	<b>27,744.45</b>	<b>1,632.62</b>	<b>29,377.07</b>	<b>22,602.69</b>	<b>(-)6,774.38</b>	<b>2,664.25</b>	<b>39.33</b>

Source: Appropriation Accounts 2023-24.

It can be seen from **Table 3.16**, that overall net savings of ₹ 6,774.38 crore (23.06 per cent) of total provision Grants/Appropriations and was more than four times of the size of the supplementary budget of ₹ 1,632.62 crore obtained during the year. As against the estimated Receipts of ₹ 25,643.17, the actual Receipts were ₹ 21,939.57 crore only thereby restricting the total expenditure to ₹ 22,602.69 crore. This implied that the savings were hypothetical, as the funds were not actually available for expenditure, which indicates that the budget formulation process was unrealistic.

Utilisation of budgeted funds by the State was sub-optimal to some extent every year during the past five years. The extent of savings during the last five years is given in **Table 3.17**.

**Table 3.17: Original Budget, Revised Estimate and Actual Expenditure during 2019-24**

(₹ in crore)

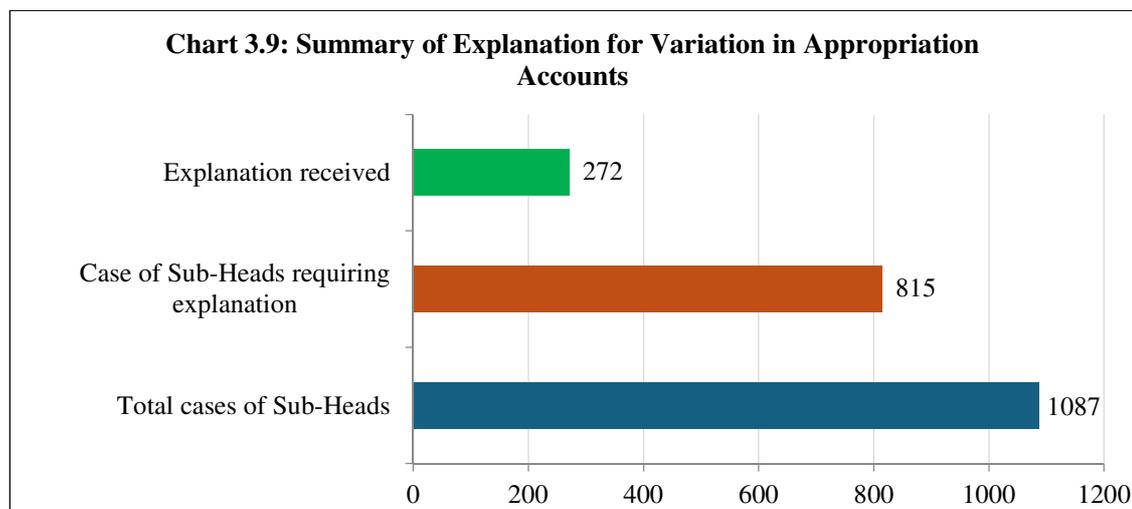
Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Original Budget	17,746.46	20,066.60	22,984.35	27,047.67	27,744.45
Supplementary Budget	2,747.11	1,614.47	3,267.58	3,065.37	1,632.62
<b>Revised Estimate</b>	<b>20,493.57</b>	<b>21,681.07</b>	<b>26,251.93</b>	<b>30,113.04</b>	<b>29,377.07</b>
Actual Expenditure (AE)	15,447.97	16,187.77	18,345.19	21,110.42	22,602.69
Savings (-)/excess(+)	(-) 5,045.60	(-) 5,493.30	(-) 7,906.74	(-) 9,002.62	(-) 6,774.38
Percentage of Savings	24.62	25.34	30.12	58.55	29.97

It can be seen from **Table 3.17**, utilisation of budget during the period 2019-20 to 2021-22 was more or less 70 per cent. But, in 2022-23 it was well below 50 per cent. In 2023-24, budget utilisation was just above 70 per cent.

Financial Rules state that reasons for additional expenditure/ savings should be explained with case specific comments, and vague expressions such as “based on actual requirements”, “release/sanction of fund by the Government of India”, *etc.*, should be avoided.

Audit of Appropriation Accounts of 2023-24 revealed that, in many cases, the Controlling Officers have not provided explanation for the variations in the expenditure *vis-à-vis* budgeted allocations and were not precise even where the explanations were provided. Scrutiny also revealed that, augmentation/reduction of provision through re-appropriation/supplementary grant was stated to be “based on actual requirement”. However, excess expenditure/savings in each of the Sub-Heads within the grants that received re-appropriation/supplementary provision would indicate that there was no requirement of additional funds.

During the year 2023-24, the State Government operated 61 Sub-heads under 64 Grants/Appropriations. It is noticed that these Grants/Appropriations operated sub-heads in 1,087 cases. Out of the 1,087 cases, the explanation was received in respect of 272 cases only. Details of the variations of explanation are shown in **Chart 3.9**:



Source: *Appropriation Accounts*

Ambiguous response of the Controlling Officers or absence of explanation for variation between the budgeted allocation and its utilisation limits legislative control over budget as a means of ensuring financial accountability of the Government.

### 3.4.2 Supplementary budget and opportunity cost

As per the requirement of additional funds, the State Finance Department submitted a proposal for supplementary provision of ₹ 1,632.62 crore for the year 2023-24 which the State Legislative Assembly approved on 08 April 2024. The actual expenditure during 2023-24 was ₹ 22,602.69 crore, which did not even come up to the level of original budget provision of ₹ 27,744.45 crore during the year.

At times, while obtaining supplementary provision, the Department's report to legislature contain large additional requirement for different purposes under various schemes/activities; however, they are unable to spend not only the entire supplementary provision or parts thereof but also the original budget provision. As a result, the unutilised remain unutilized. At the same time, some of the schemes remain incomplete due to want of funds. Thus, the intended benefit of the unfinished schemes are extended to the public at large in such cases. Further, this also leads to escalation of project cost.

The Government also announces several new policies/schemes for implementation through the Finance Minister (FM) Budget Speech and other budget documents which is either for that Financial Year i.e. one-time activity or is of a recurring nature. Broadly, all the schemes, budget allocation thereon, timeframe of their completion and intended benefit announced by Government can be gathered from the Budget Speech of the FM. Actual figures related to expenditure with funding pattern i.e. from the State's own resources or from Central Government assistance or through debt may be gathered from the Finance Accounts of the State. (Example: Appendix of the Finance Accounts of the States related to Major Policy Decisions of the Government during the year or New Schemes proposed in the Budget provide details of the schemes, expenditure thereon and funding pattern, *etc.*). Of these, several schemes/programmes declared by the Government do not typically get operationalised due to lack of preparatory work and/or lack of adequate allocation of budget.

Scrutiny of the Appropriation Accounts for the year 2023-24 revealed that unnecessary excessive budget/supplementary provision were obtained in some grants leading to savings while some major projects/ schemes remained incomplete due to non-availability of funds. The cases showing unnecessary excessive budget/supplementary provision in grants (more than ₹ five crore) was made however there was savings of more than 30 per cent are given in **Appendix 3.11**.

During the year, it was noticed that in 36 major grants provision of more than ₹ five crore and savings of more than 30 per cent, the total budget provision of ₹ 6,836.57 crore (Voted/Charged) proved unnecessary/excessive as the actual expenditure of ₹ 3,721.67 crore did not come up to the total budget provisions resulting in ₹ 3,114.90 crore un-utilized funds under these grants, indicating inefficient budget estimation and planning. Departments sought additional budget through supplementary grants but failed to spend not only the supplementary provisions but also the original allocations.

Major savings occurred in Family Welfare (₹ 334.46 crore), Public Works (R&B) (₹ 338.31 crore). Urban Development (₹ 471.69 crore), Secondary Education (₹ 257.28 crore).

### **3.4.3 Major policy pronouncements in budget and their actual funding for ensuring implementation**

Several policy initiatives/schemes taken up by the Government are not executed or are partially executed due to non-approval of scheme guidelines/modalities, non-commencement of works for want of administrative sanction, non-release of budget, *etc.*

This deprives the beneficiaries of intended benefits. Savings in such schemes deprive other Departments of the funds which they could have utilised.

Every year, the State Finance Minister delivers Budget Speech in the Tripura Legislative Assembly. The Budget Speech provides an overview of the economy of the previous and current years, and also gives Budget Estimates for the next financial year, covering the prevailing economic situation of the State. The Budget Speech also provides the broad framework of expenditure in detail for the current financial year in different sectors and explains the priorities of the Government by way of pronouncement of new policy initiatives/ schemes for the social and economic welfare of the people of the State. The Budget Speech also specifies the focus areas of the State Government.

In the Budget Speech 2023-24, the Finance Minister mentioned some policy initiatives/schemes for the social and economic welfare of the people in the State during the financial year 2023-24. Department-wise details of Budget allocation, fund release and expenditure thereof on the major initiatives taken for implementation of the schemes by the State Government in the budget announcement 2023-24 are given in the **Table 3.18**.

**Table 3.18: Department -wise details of major initiatives taken by the State Government on the budget announcement 2023-24**

*(₹ in crore)*

Sl. No.	Name of implementing Department	Name of the new project & scheme	Budget Allocation	Fund released during 2023-24	Expenditure incurred during 2023-24
1	Agriculture	A new scheme Viz. 'Mukhyamantri Integrated Crop Management Programme (MICMP)' to cover 1,16,400 ha area during 2023-24 for increasing paddy productivity by multiple cropping and modern technology.	10.00	10.00	10.00
2		To set up 2 new Agriculture Development Research Cum Training Center with IT facilities.	4.09	3.09	2.09
3	Animal Resources Development	A new scheme viz. 'Mukhyamantri Prani Sampad Bikash Yojana' for use of new technology/ techniques in animal husbandry sector.	10.00	10.00	9.99
4	Fisheries	A new scheme viz. 'Mukhyamantri Matsya Bikash Yojana (MMBY)' for augmentation of fish, seed production, reclamation of water bodies etc.	12.00	12.00	11.91
5	Higher Education	An ADMINISTRATIVE AND Academic building at IASE, Kunjaban, Agartala	1.89	1.89	1.00

Sl. No.	Name of implementing Department	Name of the new project & scheme	Budget Allocation	Fund released during 2023-24	Expenditure incurred during 2023-24
6	Youth Affairs & Sports	A new Scheme viz. 'Mukhyamantri Sports Development Scheme' to establish world-class sports facilities and to provide Scholarships to aspiring athletes.	7.20	7.06	6.99
7		Two youth hostels to be constructed at Kailashahar and Udaipur	2.00	2.00	2.00
8	FW&PM (NHM)	A universal health insurance scheme viz. 'CM- Jana Arogya Yojana (CM-JAY)' introduced on the pattern of Ayushman Bharat (PM-JAY). This will cover remaining 4.75 lakh families not covered under Ayushman Bharat (PM-JAY).	40.00	16.37	16.37
9	FW&PM	Total 100 Health Sub Centre buildings will be constructed and three PHCs will be upgraded to CHC level.	10.00	10.00	3.87
10		Eleven Health and Wellness Centers will be constructed in Bru-resettlement locations at North, Dhalai and Gomati Districts. Maharani PHC, Madhupur PHC, and Bishramganj PHC will be upgraded to CHC level.	3.85	3.85	3.34
11	Minorities Welfare	690 students will be provided financial support for pursuing higher studies during the year 2023-24.	8.50	8.50	5.92
12	Tribal Welfare	A new Scheme viz. 'Mukhyamantri Tribal Development Mission' for comprehensive development of tribal areas with focus on Education, Health, Roads, Nutrition, Sanitation and Drinking Water.	3.00	3.00	3.00
13		"Chief Minister's Rubber Mini Mission" to construct fifty smoke houses for Tribal Rubber growers.	5.00	5.00	5.00
14		A theme based musical water fountain at TTAADC Head Quarters, Khumulwng.	2.00	2.00	2.00
15	RD Deptt. Engg Wing	Constructing 101 RCC Foot Bridges to improve rural connectivity. (Under Special	10.00	10.00	10.00

Sl. No.	Name of implementing Department	Name of the new project & scheme	Budget Allocation	Fund released during 2023-24	Expenditure incurred during 2023-24
		Assistance to States for Capital Investment)			
16		Passenger shed in every Block (Under Mukhamantri Unnata Gram fund)	2.50	2.50	1.67
17		Construct of Market Stalls at Jolaibari, Mohanbhog, Dukli, Ompi and Majlishpur (Under RIDF)	3.69	3.69	3.54
18		State Government will develop Sepahijala Zoological Park.	3.00	3.00	3.00
19	Forests	Beautification of at least two islands of Dumboor Lake will be taken up by creating theme parks like Biodiversity Park with Orchis house, Fern house, cactus house, Children's park, aquarium & wellness centres etc.	2.50	2.50	2.50
20	RD (Panchayat)	A revamped web-based application portal namely 'Amar Sarkar' has been launched for speedy and effective redressal of development and services related public grievances pertaining to various Departments.	1.00	1.00	0.95
21		Under Chief Minister Model Village Scheme (CMMVS),120 GPs/VCs to be developed as a Model Village.	8.00	5.00	4.74
22		Facility of Public WiFi to be provided in 300 GP/VCs	7.00	7.00	6.20
22		31 Mobile Common Service Center (MCSCs) to launch	4.22	4.22	4.32
23		Mukhyamantri Yuba Yogayog Yojana (Smart phones will be provided to 12,000 students)	6.00	6.00	5.72
24	Information Technology	Setting up of Video Conferencing (VC) system in all offices of SDMs and BDOs for better governance and review of government programmes /WiFi coverage to all degree colleges and polytechnic institutes in the State.	6.12	6.12	6.12
25	Revenue	Const. of new DM office Complex(South Tripura District and two new SDM office complexes (Sabroom) under Special Assistance Capital Investment.	2.90	2.90	2.90

Sl. No.	Name of implementing Department	Name of the new project & scheme	Budget Allocation	Fund released during 2023-24	Expenditure incurred during 2023-24
26	Home (Fire & Emergency Services)	Procurement of 50 (fifty) conventional Fire Tenders and 20 (twenty) light operational vehicles for effective fire service delivery. (Under SASCI)	27.76	27.76	27.76
27		Construction of permanent buildings for 5 (five) Fire Stations at Manubazar, Damcherra, Ompi, Rasihyabari and Chawmanu will be completed this year (Under SASCI)	8.11	8.11	4.26
28	Industries & Commerce	A Unity Mall to be constructed at Agartala to display and sell unique products of all the states in the country.	57.00	57.00	57.00
29	Tourism	Mahadeb Dighi to be beautified to attract tourists in the temple city of Udaipur.	6.00	6.00	6.00
30	PWD (R&B)	Improving 280 KM of roads	453.74	453.74	446.91
31		2,388 KM road will be repaired and 10 new RCC bridges will be constructed	505.18	505.18	495.92
32		64 Type-III and 64 Type-II quarters at Kunjaban for employees' accommodation.	2.78	2.78	2.78
33	PWD (WR)	7 new Lift Irrigation (LI) Schemes and restore 20 Lift Irrigation Schemes and 8 Minor Irrigation Storage under different Blocks in the State.	20.29	20.29	3.85
34	Urban Development	A new scheme viz. 'Mukhyamantri Nagar Unnayan Prakalpa' for investment in urban infrastructure.	120.00	107.20	107.20
35		Sewage Treatment plants in Agartala City and other Towns.	61.00	50.00	50.00
36		Solar High Mast lightning system in 19 Urban Local Bodies (Under Special Assistance Capital Investment)	4.14	4.14	4.14
37	Co-operation	Infusion of Capital to bring vibrancy in Agartala Co-operative Urban Development Bank.	1.50	1.50	1.50
<b>Total</b>			<b>1,443.96</b>	<b>1,392.39</b>	<b>1,342.46</b>

Source: Information received from the State Government.

It can be seen from **Table 3.18** that against the budget provision of ₹ 1,443.96 crore on 37 major schemes, the Finance Department released ₹ 1,392.39 crore during 2023-24. But expenditure on those schemes was ₹ 1,342.46 crore during the year.

The details of Heads under 19 grants where no expenditure was incurred despite of budget provision of ₹ one crore and above was made is detailed in **Appendix 3.12**.

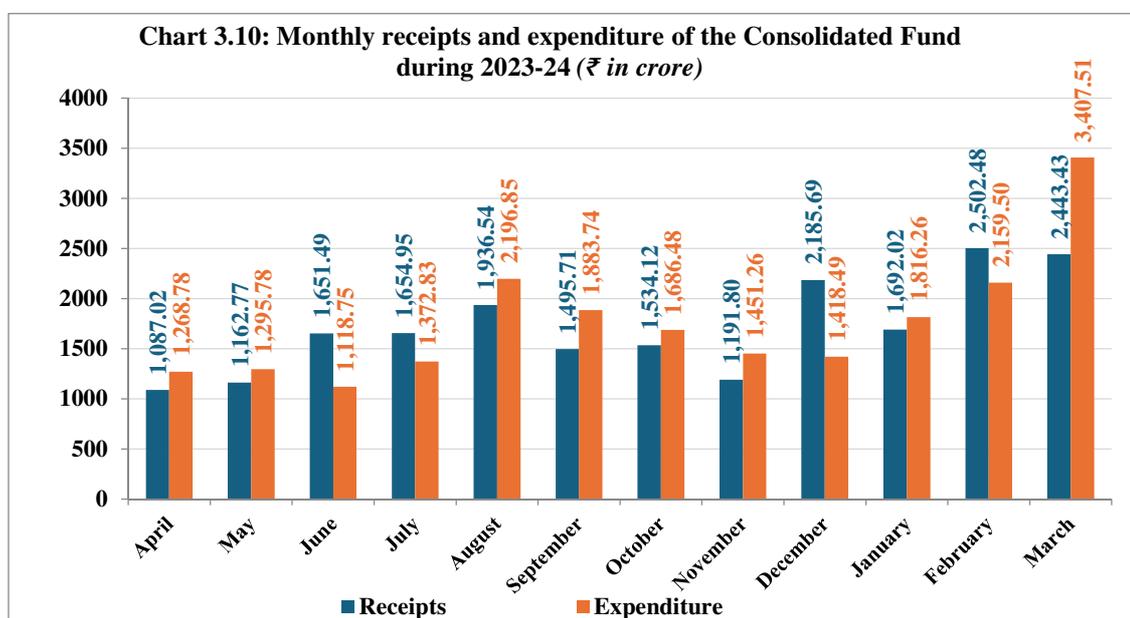
### 3.4.4 Trends of expenditure against receipts

Government funds should be evenly spent throughout the year. The rush of expenditure towards the end of the financial year is regarded as a breach of financial propriety. Instructions regarding this are available in Budget Manual, Finance Department OMs, *etc.* Maintaining a steady pace of expenditure is a crucial component of sound public financial management, as it obviates fiscal imbalance and temporary cash crunches due to mismatch of revenue expenditure during a particular month arising out of unanticipated heavy expenditure in that particular month.

Financial Rules<sup>28</sup> envisage that rush of expenditure, particularly in the closing months of the financial year, shall be regarded as a breach of financial propriety and shall be avoided.

There are 129 cases where entire expenditure of ₹ 255.67 crore was incurred during the last month of the financial year, i.e., March 2024 in certain Sub-Heads under various Grants/Appropriations. There are 40 cases where the entire expenditure of ₹ 228.76 crore (more than one crore in each case) was incurred in March 2024. The details of major Sub-Heads of account where more than ₹ one crore was incurred in March 2024 is shown in **Appendix 3.13**.

The monthly trend of receipts and expenditure with Consolidated Fund during the year 2023-24 are given in **Chart 3.10**.



Source: VLC data

It can be seen from **Chart 3.10** that, during March 2024, the State Government incurred expenditure of ₹ 3,407.51 crore against the receipt of ₹ 2,443.43 crore while there was an expenditure of ₹ 2,159.50 crore against the receipt of ₹ 2,502.48 crore in February 2024.

<sup>28</sup> Rule 62(3) of GFR, 2017

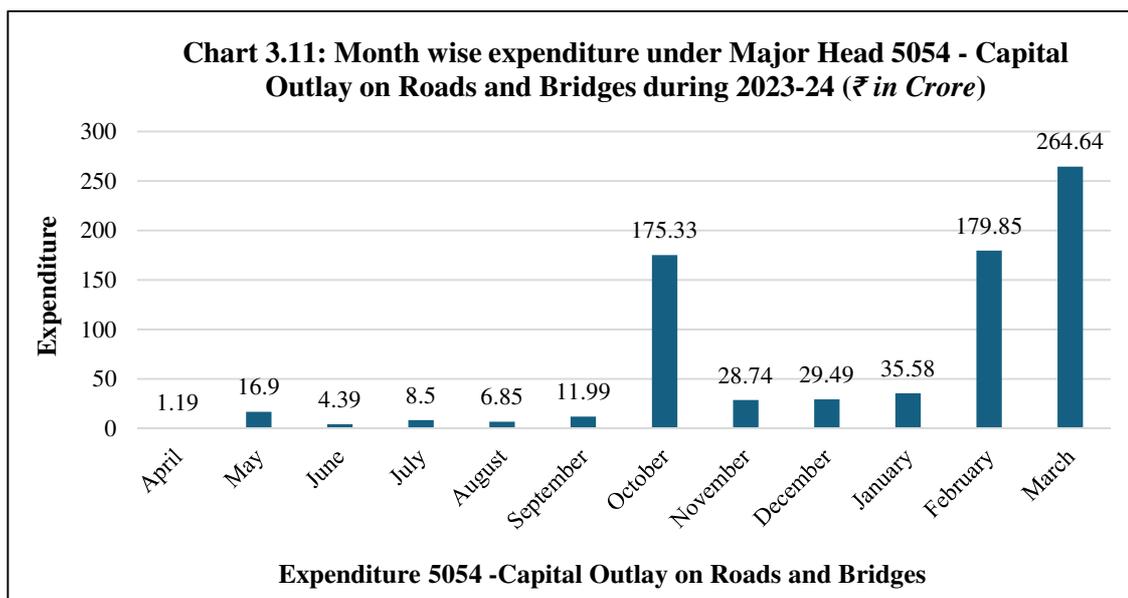
During the last quarter of 2023-24 the government incurred expenditure of ₹ 7,383.27 crore which constituted 35.03 per cent of the total expenditure. In March alone, the expenditure of ₹ 3,407.51 crore was 16.17 per cent of the total expenditure of ₹ 21,076.23 crore for the year 2023-24.

### 3.4.4.1 Rush of Expenditure

Rule 62(3) of the General Financial Rules provides that rush of expenditure, particularly in the closing months of the financial year is regarded as a breach of financial propriety and shall be avoided.

Audit scrutiny revealed that under 79 major heads as given in **Appendix 3.14**, the expenditure incurred during 4<sup>th</sup> quarter of the year ranged between 1.43 per cent and 100 per cent and the expenditure incurred during the month of March 2024 to last quarter ranged between 40.19 to 100 per cent. It was also observed that under Major Head-5054 Capital Outlay on Roads and Bridges, 35.31 per cent expenditure (₹ 264.64 crore being the highest expenditure) of the total expenditure of ₹ 749.43 crore was incurred in March 2024.

Month wise expenditure under Major Head 5054- Capital Outlay on Roads and Bridges during 2023-24 is depicted in **Chart 3.11**:



Source: VLC data

Government funds should be evenly spent throughout the year. The rush of expenditure towards the end of the financial year is regarded as a breach of financial propriety. Maintaining a steady pace of expenditure is a crucial component of sound public financial management, as it obviates fiscal imbalances and temporary cash crunches due to mismatch of revenue expenditure during a particular month arising out of unanticipated heavy expenditure in that particular month. In case of Tripura there is no mention on quarter wise expenditure regulation from Government side, as far as, the Tripura Budget Manual is concerned. However, the quarterly details of expenditures (Net) across all Grants prepared from the VLC data, are shown in the **Appendix 3.15**.

It is observed from the **Appendix 3.15** that in six Grants (Grant No. 20, 53, 56, 57, 59 and 60) expenditure in the 4<sup>th</sup> quarter exceeded 60 *per cent* of the total expenditure of the respective grants. Out of these six grants, in one grant (Grant No. 59) the expenditure in March alone was more than 60 *per cent* of total expenditure of the respective grants.

### 3.4.5 Review of selected grants

#### 3.4.5.1 Introduction

A review was undertaken on Grant No. 35 (Urban Development Department) and Grant No 40 (School Education Department) of the State Government mainly to ascertain compliance with budgeting processes, monitoring of funds, control mechanisms and implementation of the schemes within these grants, savings, re-appropriations, persistent diversion of funds for other purposes, *etc.*

The Secretaries to the Government of Tripura were the administrative head of these Departments.

#### (A) Grant No. 35: Urban Development Department

##### (i) Introduction

Local Self Government (LSG) Department was created in 1967 to control the works, and developmental activities related to urban affairs. Recognizing the importance and necessity of development the Directorate of Urban Development was established on 26.07.1991. The nomenclature of LSG Department was changed to Urban Development Department in 1994. Directorate of Urban Development functions and controls the administrative and development related issues of the ULBs. The Tripura Municipal Act 1994 guides the administration in the Urban Local Bodies. Presently, there are 20 ULBs (1 Municipal Corporation, 13 Municipal Councils, 6 Nagar Panchayats) with an area of 242.83 sq.km. and a population of 8,82,817.

The functions of Directorate of Urban Development broadly relate to safe drinking water, new roads and maintenance of existing one, better sewerage system, street lighting, construction of dwelling units, low cost sanitation, employment opportunities, loans, construction of shelter houses, construction of inner city roads and drains, town halls, shopping centres equipped with modern facilities etc.

Grant No.35 operated by the Urban Development Department includes Major Heads 2217 Urban Development, 3604 Compensation and Assignment to Local Bodies and Panchayati Raj Institutions, 4217 Capital Outlay on Urban Development. The Secretary to the Government of Tripura is the administrative head of the Department.

##### (ii) Budget and Expenditure

The overall position of budget provisions, actual disbursement and savings under the grants for the last five years (2019-20 to 2023-24) is given in **Table 3.19**:

**Table 3.19: Position of budget provisions, expenditure and savings**

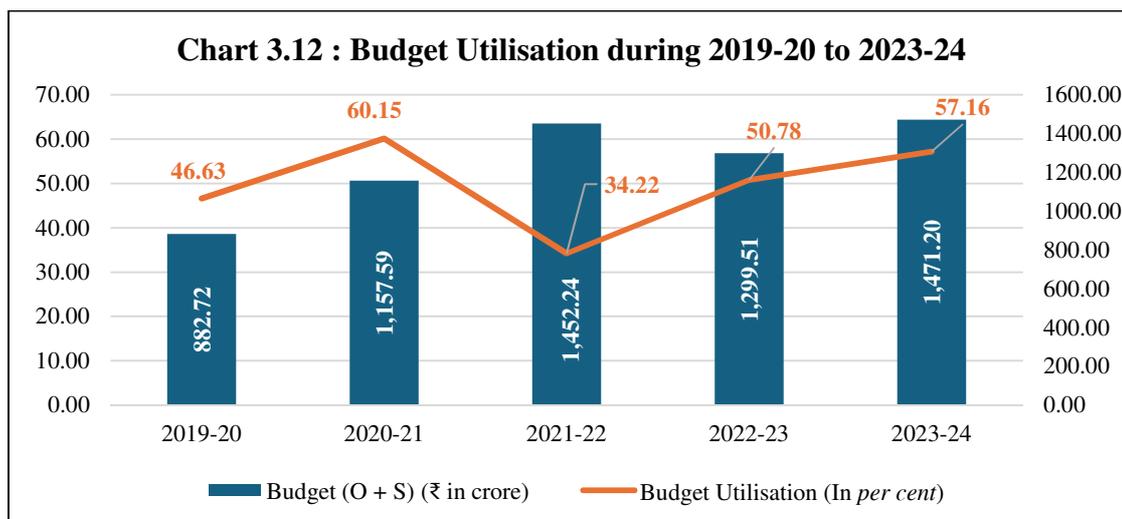
(₹ in crore)

Year	Section	Budget Provision	Total	Expenditure	Un-utilised provision and percentage
2019-20	Revenue Original (V)	583.43	583.43	317.32	266.11 (45.61)
	Supplementary	0.00			
	Capital Original (V)	254.58	297.59	94.25	203.34 (68.33)
	Supplementary	43.01			
	Revenue Original (C)	1.20	1.20	0.00	1.20 (100)
	Supplementary	0.00			
	Capital Original (C)	0.50	0.50	0.00	0.50 (100)
Supplementary	0.00				
2020-21	Revenue Original (V)	880.91	1,137.78	696.26	441.52 (38.81)
	Supplementary	256.87			
	Capital Original (V)	0.00	18.60	0.00	18.60 (100)
	Supplementary	18.60			
	Revenue Original (C)	1.20	1.20	0.00	1.20 (100)
	Supplementary	0.00			
	Capital Original (C)	0.01	0.01	0.00	0.01 (100)
Supplementary	0.00				
2021-22	Revenue Original (V)	1,373.88	1,373.88	420.38	953.50 (69.40)
	Supplementary	0.00			
	Capital Original (V)	40.40	77.16	76.55	0.61(0.79)
	Supplementary	36.76			
	Revenue Original (C)	1.20	1.20	0.00	1.20 (100)
Supplementary	0.00				
2022-23	Revenue Original (V)	1,025.47	1,032.78	400.93	631.85 (61.18)
	Supplementary	7.31			
	Capital Original (V)	36.68	266.73	258.94	7.79 (2.92)
	Supplementary	230.05			
2023-24	Revenue Original (V)	503.25	573.38	414.88	150.50 (26.25)
	Supplementary	70.13			
	Capital Original (V)	828.88	897.82	426.13	471.69 (52.54)
	Supplementary	68.94			

Source: Appropriation Accounts

**Table 3.19** shows that the percentage of un-utilised budget provisions under Capital (Voted) during the period 2019-20 to 2023-24 ranged between 0.79 *per cent* and 100.00 *per cent* and there was 52.54 *per cent* during 2023-24. In respect of Revenue (Voted), the un-utilised budget provision was ranged between 26.25 *per cent* and 69.40 *per cent* during the last five years period. It is observed that in the years 2019-20, 2020-21 and 2021-22, the total provision of Revenue Charged (Voted) remained unutilized. Even the obtaining of Supplementary provision by the Urban Development Department during the period were mostly unnecessary as the Department could not utilise the original budget provision in several occasions during last five years, which indicates non-performance on the part of the Department in respect of the utilisation of budgeted fund during the period.

Budget Utilisation during 2019-20 to 2023-24 has been shown in **Chart 3.12**.



Budgetary allocations during 2019-24 increased at a Compounded Annual Growth Rate (CAGR) of 10.76 *per cent*. Utilisation of the budget during that period ranged between 34.22 and 57.16 *per cent*. In the current year, 42.84 *per cent* of budget allocation remained un-utilised and in the year 2022-23 it was 49.22 *per cent*. Such instances of budgetary provisions remaining unutilised indicate lacuna in the budget preparation process.

### (iii) Savings not surrendered

Complete accuracy of estimates may not always be possible; but where the omission or inaccuracy is the result of lack of forethought, neglect of the obvious or slipshod estimating, it is not readily excusable. The golden rule for all the Estimating Officers should be to provide in the budget, everything that can be foreseen and to provide only as much as is necessary. No object is served by keeping back savings which should ideally be surrendered in time. For this reason, appropriations which are likely to remain unspent must be reported for surrender as early as possible. If this is not done, other spending Departments are deprived of the funds which they could have utilised. Surrenders are being made generally in the month of March, and a careful study of figures of the expenditure incurred and watch over previous month's expenditure should enable the Controlling Officer to fix upon his final requirements with a reasonable degree of exactness. No savings shall be made in reserve for possible future excesses.

As per Rule 62 (1) of the General Financial Rules, 2017 the spending Departments are required to surrender the grants/appropriations or portion thereof to the Finance Department as and when savings are anticipated. The position of savings and surrenders under Grant 35-Urban Development Department during 2019-20 to 2023-24 has been depicted in **Table 3.20**:

**Table 3.20: Non-surrender of savings during last three years period 2021-24**

(₹ in crore)

Year	Savings				Amount surrendered (percentage)			
	Revenue (V)	Revenue (C)	Capital (V)	Capital (C)	Revenue (V)	Revenue (C)	Capital (V)	Capital (C)
2019-20	266.11	1.20	203.34	0.50	110.46 (41.51)	0.00	83.03 (40.83)	0.00
2020-21	441.52	1.20	18.60	0.01	0	0	0	0.01 (100)
2021-22	953.50	1.20	0.61	0	618.72 (64.89)	1.20 (100)	0	0
2022-23	631.85	0	7.79	0	516.36 (81.72)	0	1.80 (23.11)	0
2023-24	158.50	0	471.69	0	68.62 (43.29)	0	195.00 (41.34)	0

Source: Appropriation Account

It can be seen from **Table 3.20** that the surrendering of un-utilised budget provision during 2019-20 to 2023-24 ranged between 41.51 *per cent* and 81.72 *per cent* in respect of Revenue (Voted) account while it was 23.11 *per cent* and 41.34 *per cent* in Capital (Voted) account during the period. But in respect of the saving of Revenue account during the year 2023-24, 56.71 *per cent* of saving from Revenue (Voted) account and 58.66 *per cent* of saving from Capital (Voted) account were not surrendered by the Chief Controlling Officer (CCO) during the year.

#### (iv) Persistent savings

During 2023-24, there was a saving of 52.54 *per cent* in the Grant under Capital Section. During the five years period 2019-24, the Department had persistent savings ranging between 52.54 *per cent* and 100.00 *per cent* except 2.92 *per cent* in 2022-23 and 0.79 *per cent* in 2021-22 of the total grant as given in **Table 3.19** above.

It was further observed that a substantial portion of the budget allocation remained un-utilised under four schemes under the Grant 35-Urban Development Department during last three years 2021-22 to 2023-24, indicating non-achievement of the projected financial outlays in the respective years as shown in the **Table 3.21**. It may be noted that savings had occurred continuously in three years in various head of accounts which considered persistent savings in respect of the works/schemes as indicated in **Table 3.21**.

Table 3.21: Persistent savings

(₹ in crore)

Sl. No.	Head of Account	2021-22	2022-23	2023-24
1.	2217-03-051-91: Urban Development-Integrated Development of Small and Medium Towns-Construction-Central Assistance to State Plan	54.04 (61.56)	5.29 (13.08)	3.09 (91.33)
2.	2217-03-789-91: Urban Development-Integrated Development of Small and Medium Towns- Special Component Plan for Scheduled Castes- Central Assistance to State Plan	17.66 (61.53)	1.56 (11.80)	1.01 (90.99)
3.	2217-03-796-91: Urban Development-Integrated Development of Small and Medium Towns- tribal Area Sub-plan - Central Assistance to State Plan	32.21 (61.55)	3.32 (13.76)	1.84 (91.09)
4.	2217-80-001-98: Urban Development-General-Direction and Administration-Administration	1.61 (22.08)	1.16 (15.68)	0.91 (12.23)

Source: Appropriation Accounts

It was noticed that during the year provision was made under Prime Minister Awas Yojana (Urban), Swaccha Bharat Abhiyan (Urban), Light House project etc. but GoI did not release the fund as the Department failed to spend the previous years' fund. Details are discussed in the succeeding paragraphs.

Persistent savings over the years is indicative of improper assessment of the requirement of fund by the State Government.

#### (v) Entire provision remained unutilised

It was observed that in 14 cases the entire provision remained fully unutilized even after re-appropriation indicative of non-implementation of schemes. Analysis of data revealed that in six out of 14 cases, reduction of provision were done through re-appropriations and in six cases further additions were done through re-appropriation, however no expenditure was incurred indicative of faulty anticipation of expenditure by the controlling officer. Final budget allocation of ₹ one crore and above are shown in Table 3.22.

Table 3.22: Entire provision remained un-utilised during the year 2023-24

(₹ one crore and above in each cases)

(₹ in crore)

Sl. No.	Head of Accounts	Original Budget	Supplementary	Re-appropriation	Savings
1	2217-01-051-91: Urban Development-State Capital Development-Construction-Central Assistance to State Plan	7.28	0.00	0.00	7.28
2	4217-04-051-91: Capital Outlay on Integrated Development of Small and Medium Towns-Slum Area Development-Construction- Central Assistance to CSS	6.24	0.00	-2.60	3.64
3	4217-04-789-91: Capital Outlay on Integrated Development of Small and	2.04	0.00	-0.85	1.19

Sl. No.	Head of Accounts	Original Budget	Supplementary	Re-appropriation	Savings
	Medium Towns- Slum Area Development- Special Component Plan for Scheduled Castes- Central Assistance				
4	4217-04-796-91: Capital Outlay on Integrated Development of Small and Medium Towns- Slum Area Development- Central Assistance	3.72	0.00	-1.55	2.17
5	4217-60-051-32: Capital Outlay on Integrated Development of Small and Medium Towns-Other Urban Development Schemes- Construction-Urban Development	2.60	0.00	0.00	2.60
6	4217-60-051-54: Capital Outlay on Integrated Development of Small and Medium Towns-Other Urban Development Schemes- Construction-National Bank for Agriculture and Rural Development (NABARD)	5.20	0.00	0.00	5.20
7	4217-60-051-64: Capital Outlay on Integrated Development of Small and Medium Towns-Other Urban Development Schemes-Construction - HUDCO/UIDF	0.75	0.00	6.11	6.86
8	4217-60-789-64: Capital Outlay on Integrated Development of Small and Medium Towns-Other Urban Development Schemes- Special Component Plan for Scheduled Castes-HUDCO/UIDF	0.00	0.24	2.00	2.24
9	4217-60-796-64: Capital Outlay on Integrated Development of Small and Medium Towns-Other Urban Development Schemes -Tribal Area Sub-plan - HUDCO/UIDF	0.00	3.72	0.37	4.09

Scrutiny of records and on the basis of the replies furnished by the Department, the following observations were noticed:

- In respect of Sl. No.1, GoI did not release the fund during the year due to non-submission of Utilisation Certificate by the Department. Reason for non-submission of pending UCs was not found on record.
- In respect of Sl. No. 2 to 4, provision was made with the anticipation that central share would be received under the Centrally Sponsored Scheme Nirmal Bharat Abhiyan (NBA) but the Government of India did not release fund during the year as the Department failed to spend the fund received in previous year. As a result, the entire provision remained unutilized. Reason for non-utilisation of fund received in previous year was not found on record.
- In respect of Sl. No. 6, provision was made in the BE 2023-24 but the fund was withdrawn during RE 2023-24

- In respect of Sl. No. 7 to 8, savings were due to non-release of loan amount.

**(vi) Entire provision withdrawn through re-appropriation**

It was observed that entire budget allocation was withdrawn under four schemes during 2023-24 indicating non-implementation of schemes as shown in the **Table 3.23**:

**Table 3.23: Entire Provision withdrawn through re-appropriation during 2023-24**

(₹ in crore)

Sl. No.	Head of accounts	Total Provision
1	4217-01-052-32: Capital Outlay on Integrated Development of Small and Medium Towns- State Capital Development-Machinery and equipment	2.60
2	4217-60-051-54: Capital Outlay on Integrated Development of Small and Medium Towns- Other Urban Development Schemes – Construction - National Bank for Agriculture and Rural Development (NABARD)	5.20
3	4217-60-789-54: Capital Outlay on Integrated Development of Small and Medium Towns- Other Urban Development Schemes – Special Component Plan for Scheduled Caste- National Bank for Agriculture and Rural Development (NABARD)	1.70
4	4217-60-796-54: Capital Outlay on Integrated Development of Small and Medium Towns- Other Urban Development Schemes -Tribal Area Sub-plan- National Bank for Agriculture and Rural Development (NABARD)	3.10

Scrutiny of records and on the basis of the replies furnished by the Department, the following observations were noticed

- In respect of Sl. No.1, provision was made for installation of CCTV camera in different ULBs but subsequently in view of placement of fund based on survey report received from field offices, entire provision was withdrawn in RE stage.
- In respect of Sl. No. 2, 3 and 4 entire provision was withdrawn by the Finance Department in RE stage without assigning any reason.

**(vii) Unnecessary supplementary grants**

As per Article 205 of the Constitution, a supplementary or Additional Grant or Appropriation over the provision made by the Appropriation Act for the year can be made during the current financial year but not after the expiry of the current financial year. When such additional expenditure is found to be inevitable and there is no possibility of effecting savings within the grant to cover the excess by re-appropriation, the Secretary of the Department concerned proposes to the Finance Department for supplementary or additional grant or appropriation.

Audit analysis of the grant showed that a supplementary provision of ₹ 12.30 crore in both (Revenue Account and Capital Account) under Voted during the year 2023-24 in the grant (**Table 3.24**) proved unnecessary as the expenditure did not come up even the original provision in three cases whereas whole amount of Supplementary provision remained un-expended in two cases during the year.

In the sub head level one such instance is there as detailed below:

**Table 3.24: Unnecessary supplementary grants**

(₹ in crore)

Sl. No.	Head of Accounts	Original Budget	Supplementary	Actual Expenditure	Savings out of Original Provision/ supplementary
1	4217-60-001-32: Capital Outlay on Urban Development - Other Urban Development Schemes - Direction and Administration - Urban Development	26.00	5.72	26.00	5.72
2	4217-60-051-64: Capital Outlay on Urban Development - Other Urban Development Schemes - Construction - HUDCO/UIDF	0.00	0.75	0.00	0.75
3	4217-60-789-32: Capital Outlay on Urban Development - Other Urban Development Schemes - Special Component Plan for Scheduled Castes - Urban Development	9.35	1.87	8.50	2.72
4	4217-60-789-64: Capital Outlay on Urban Development - Other Urban Development Schemes - Special Component Plan for Scheduled Castes – HUDCO/ UIDF	0.00	0.24	0.00	0.24
5	4217-60-796-64: Capital Outlay on Urban Development - Other Urban Development Schemes – Tribal Area Sub-plan – HUDCO/ UIDF	0.00	3.72	0.00	3.72
<b>Total</b>		<b>35.35</b>	<b>12.30</b>	<b>34.50</b>	<b>13.15</b>

Scrutiny of records and on the basis of the replies furnished by the Department, the following observations were noticed:

- In respect of Sl. No.1 and 3, provision was made for Sewerage Treatment Plant in urban areas under Smart City Mission but the Implementing agency did not place any requisition of fund. Reason for non-placement of requisition of fund was not found on record.
- In respect of Sl. No. 2,4 and 5, savings were due to non-release of loan amount related to Urban Infrastructure Development Fund.

**(viii) Inadequate re-appropriation of funds**

Re-appropriation is the transfer of funds within the grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. During 2023-24, it was observed that despite the reduction of provision by re-appropriation orders of more than one crore, savings occurred in 29 cases involving ₹ 281.09 crore which indicated inadequate re-appropriation or inadequate assessment of anticipated savings indicating unfruitful re-appropriation of funds by the Department, which is shown in **Appendix 3.16**.

Scrutiny of records and on the basis of the replies furnished by the Department, it has been noticed that the major reason for savings were attributed to non-release of central share as the previous year's funds were not fully utilized by the State Government

It was noticed that utilization was less than 10 *per cent* of the final provision made in 10 cases, 11 to 20 *per cent* in 4 cases and 21 to 50 *per cent* in 6 cases. It could be opined that budget provision as well as re-appropriations were made casually resulted in huge savings under these Head of Accounts.

**(ix) Expenditure without budget provisions**

Article 205 (1) (b) of the Constitution of India provides that if any money has been spent on any service during a financial year in excess of the amount granted for that service and for that year, the Governor shall cause to be presented to the Legislative Assembly of the State, a demand for such excess.

Audit observed that ₹ 17.89 crore was incurred under eight schemes without any budget provision during the year 2023-24 as detailed in **Table 3.25**.

**Table 3.25: Expenditure without budget provisions during 2023-24**

(₹ in crore)		
Sl. No.	Head of Accounts	Amount
1	2217-80-001-89: Urban Development- General- Direction and Administration -Centrally Sponsored Scheme-IV	1.29
2	2217-80-789-89: Urban Development -General- Scheduled Caste Sub-plan -Centrally Sponsored Scheme-IV	0.42
3	2217-80-796-89: Urban Development General Scheduled Tribe Sub-plan Centrally Sponsored Scheme-IV	0.77
4	4217-60-051-70: Capital Outlay on Urban Development Other Urban Development Scheme Construction State Share	0.56
5	4217-60-051-89: Capital Outlay on Urban Development Other Urban Development Scheme Construction Centrally Sponsored Scheme-IV	7.63
6	4217-60-789-70: Capital Outlay on Urban Development Other Urban Development Scheme Special Component Plan for Scheduled Castes State Share	0.18
7	4217-60-789-89: Capital Outlay on Urban Development Other Urban Development Scheme Special Component Plan for Scheduled Castes Centrally Sponsored Scheme-IV	2.49
8	4217-60-796-89: Capital Outlay on Urban Development -Other Urban Development Scheme -Tribal Area Sub-plan - Centrally Sponsored Scheme-IV	4.55
	<b>Total</b>	<b>17.89</b>

Source: Appropriation Accounts

**(B) Grant No. 40: Secondary Education**

**(i) Introduction**

The Secondary Education Department looks after the education system at various levels in Tripura. It has been implementing various schemes viz., ICT support to all schools, Atal Tinkering Lab for Higher Secondary Schools, Artificial Intelligence Laboratory etc.

Besides, it also issues NOC for Registration of Private schools and Upgradation of Private Schools.

The Principal Secretary to the Government of Tripura is the administrative head of the Department. The field formations are headed by the Director of Secondary School Education. Grant No 40 operated by the Secondary Education Department includes Major Heads 2059-Public Works, 2202- Education, Sports, Art and Culture, 4202 Capital Outlay on Education, Sports, Art and Culture; 4059 Capital Outlay on Public Works, 4552 Capital Outlay on North-eastern Areas etc.

The Directorate of Secondary Education was selected for review under this department. The salient points noticed are enumerated below:

**(ii) Budget and Expenditure**

The overall position of budget provisions, actual disbursement and savings under the grants for the past five years (2019-20 to 2023-24) is given in **Table 3.26**.

**Table 3.26: Position of budget provisions, expenditure and savings**

(₹ in crore)

Year	Section	Budget Provision	Total	Expenditure	Un-utilized provision and its percentage
2019-20	Revenue Original (V)	1,608.92	1,706.93	1,540.48	166.44 (9.75)
	Supplementary	98.01			
	Capital Original (V)	5.06	5.58	1.68	3.90 (69.89)
	Supplementary	0.52			
2020-21	Revenue Original (V)	1,690.28	1,743.64	1,476.90	266.74 (15.30)
	Supplementary	53.36			
	Capital Original (V)	4.17	6.82	2.26	4.56 (66.86)
	Supplementary	2.65			
2021-22	Revenue Original (V)	1,822.38	1,822.38	1,417.18	405.20 (22.23)
	Supplementary	-			
	Capital Original (V)	31.19	101.92	44.82	57.10 (56.02)
	Supplementary	70.73			
2022-23	Revenue Original (V)	1,977.05	1,981.24	1,377.24	604.00 (30.49)
	Supplementary	4.19			
	Capital Original (V)	218.68	312.47	70.98	241.49 (77.28)
	Supplementary	93.79			
2023-24	Revenue Original (V)	1,788.86	1,867.36	1,375.22	492.14 (26.35)
	Supplementary	78.50			
	Capital Original (V)	205.71	467.57	210.30	257.27 (55.02)
	Supplementary	261.86			

*Source: Appropriation Accounts.*

**Table 3.26** shows that the percentage of unutilized budget provisions under Revenue (Voted) the unutilized budget provision ranged between 9.75 per cent to 30.49 per cent during the period 2019-20 to 2023-24. In respect of Capital (Voted), the unutilized budget provision ranged between 55.02 per cent to 77.28 per cent There was improvement in utilisation in 2023-24 compared to previous year.

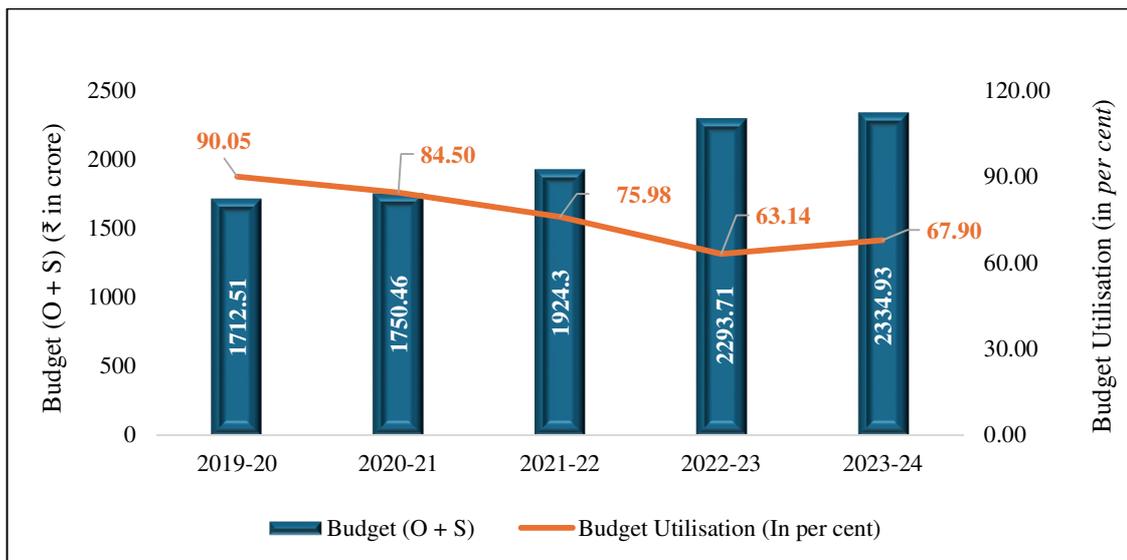
Budgetary allocations based on unrealistic proposals, poor expenditure monitoring mechanism, weak scheme implementation capacities/ weak internal controls etc., promote release of funds towards the end of the financial year resulting in funds remaining unspent. Excessive savings also deprive other departments of the funds which they could have utilised. During 2023-24 of the total savings of ₹ 749.41 crore, only ₹ 187.06 crore (24.96 per cent of savings) was surrendered leaving a balance of ₹ 562.35 crore.

In course of examination of records, Audit noticed that based on the previous three months' salary, the Department had proposed (January 2024) revised estimate of ₹ 1,150.00 crore under salary head, however, the Finance Department had increased (February 2024) the revised estimate of salary to ₹ 1,245.01 crore without assigning any reason. Actual expenditure under salary during the year was ₹ 1,025.04 crore. As a result, due to an increase in revised estimate by the Finance Department there was an excess provision of ₹ 95.01 crore which proved unnecessary.

The above instances indicate inadequate financial management on the part of the controlling officers.

Budget Utilisation during 2019-20 to 2023-24 has been shown in **Chart 3.13**.

**Chart 3.13: Budget Utilisation during 2019-20 to 2023-24**



Budgetary allocations during 2019-24 increased at a Compounded Annual Growth Rate (CAGR) of 6.40 per cent. Utilization of the budget during that period ranged between 63.14 and 90.05 per cent. In the current year, 32.10 per cent of budget allocation remained un-utilized whereas in the year 2022-23, 36.86 per cent of the budget provision was unutilized. Such instances of budgetary provisions remaining un-utilized indicate lacuna in the budget preparation process.

**(iii) Savings not surrendered**

As per Rule 62 (1) of the General Financial Rules, 2017 the spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department as and when savings are anticipated. The position of savings and surrenders

under Grant 40 Education Department during 2019-20 to 2023-24 has been depicted in **Table 3.27**.

**Table 3.27: Non-surrender of savings during last five years period 2019-24**

(₹ in crore)

Year	Savings				Amount surrendered (percentage)			
	Revenue (V)	Revenue (C)	Capital (V)	Capital (C)	Revenue (V)	Revenue (C)	Capital (V)	Capital (C)
2019-20	166.44	0	3.91	0	34.73 (20.87)	0	0.27 (6.91)	0
2020-21	266.74	0	4.56	0	99.76 (37.40)	0	-	0
2021-22	405.20	0	57.10	0	89.82 (22.17)	0	-	0
2022-23	604.00	0	241.49	0	382.55 (66.33)	0	79.27 (32.83)	0
2023-24	492.14	0	257.27	0	187.06 (38.01)	0	-	0

(Source: Appropriation Accounts)

It can be seen from **Table 3.27** that the surrendering of un-utilised budget provision during 2019-20 to 2023-24 ranged between 20.87 per cent and 66.33 per cent in respect of Revenue (Voted) account while it was 6.91 per cent and 32.83 per cent in Capital (Voted) account during the period. No savings from Capital (Voted) account was surrendered by the Chief Controlling Officer (CCO) during the year 2023-24.

Examination of records revealed that during the year, Director of Secondary Education had re-allocated ₹ 45.41 crore to different implementing agencies for infrastructure development of schools in different districts of Tripura under Major Works against Grant No 40, of which ₹ 33.63 crore was surrendered by the implementing agencies due to non-handing over of clear site by the Secondary Education Department, non-preparation of DNIT and estimate, non-approval of estimate, non-inviting tender etc. However, the Department did not surrender the re-allocated and unutilized fund of ₹ 33.63 crore to the Finance Department. This indicates inadequate financial management on the part of the Chief Controlling Officer.

#### (iv) Persistent savings

During 2023-24, there was a saving of 55.02 per cent in the Grant under Capital Section. During the five-year period of 2019-24, the Department had persistent savings ranging between 55.02 per cent and 77.28 per cent of the total grant as given in **Table 3.26** above. Expenditure in capital nature is incurred for creation of capital assets. The persistent savings on capital heads indicates that the Department did not give sufficient importance towards the creation of capital assets and shows a lack of expenditure control.

On scrutiny, it was noticed that savings occurred persistently under the following Revenue and Capital Heads of Accounts, as detailed in **Table 3.28**.

Table 3.28: Persistent savings

(₹ in crore)

Sl. No.	Head of Account	2021-22	2022-23	2023-24
1.	2202-01-789-91: Education, Sports, Art and Culture - Elementary Education - Samagra Shiksha - Central Assistance to State Plan	7.91	19.58	10.61
2.	2202-02-001-98: Education, Sports, Art and Culture -Secondary Education - Direction and Administration	0.19	0.38	0.07
3.	2202-02-104-41: Education, Sports, Art and Culture - Secondary Education - Teachers and Others Services - Human Development	255.19	135.99	107.15
4.	2202-02-796-91: Education, Sports, Art and Culture - Secondary Education - Tribal Area Sub-plan - Central Assistance to State Plan	16.84	6.68	22.08
5.	4059-80-051-91: Capital Outlay on Public Works - General - Construction - Central Assistance to State Plan	6.16	14.96	18.44
6.	4059-80-789-91: Capital Outlay on Public Works - General - Special Component Plan for Scheduled Castes - Central Assistance to State Plan	3.52	8.55	10.53
7.	4059-80-796-91: Capital Outlay on Public Works - General - Tribal Area Sub-plan - Central Assistance to State Plan	7.92	19.23	23.70
8.	4202-01-201-91: Capital Outlay on Education, Sports, Art and Culture - General - Education Elementary Education - Central Assistance to State Plan	0.00	10.90	30.00
9.	4202-01-202-54: Capital Outlay on Education, Sports, Art and Culture - General - Education Secondary Education NABARD	0.00	6.24	38.51

Source: Appropriation Accounts

It was noticed that there was persistent savings over the years due to non-release/short release of fund by the GoI in 'Samagra Siksha', as per approval of the Project Approval Board (PAB); non-filling the vacant post of teachers by the Department; unable to spend the re-allocated amount by the implementing agencies etc. Details are discussed in the succeeding paragraphs.

Persistent savings over the years is indicative of improper assessment of the requirement of fund by the State Government.

#### (v) Entire provision remained unutilised

During 2023-24, no expenditure was incurred in respect of 6 schemes which were cumulatively allocated more than Rupees one crore. , during the year This indicates non-implementation of schemes as shown in **Table 3.29**. Analysis of data revealed that even though no expenditure was incurred, supplementary provisions were made in five cases and the entire funds remained unutilized until the end of the year. In one case re-appropriations were made to withdraw partial funds but it remained ineffective.

**Table 3.29: Entire provision remained unutilized during the year 2023-24**

(₹ in crore)

Sl. No.	Head of Accounts	Original Budget	Supplementary	Reappropriation	Savings
1	2202-01-796-90: General Education - Elementary Education - Tribal Area Sub-plan - State Share for Central Assistance to State Plan	6.17	6.44	0.00	12.61
2	4059-80-051-91: Capital Outlay on Public Works - General - Construction - Central Assistance to State Plan	0.003	18.44	0.00	18.44
3	4059-80-789-91: Capital Outlay on Public Works - General - Special Component Plan for Scheduled Castes -Central Assistance to State Plan	0.002	10.53	0.00	10.53
4	4059-80-796-91: Capital Outlay on Public Works - General - Tribal Area Sub-plan - Central Assistance to State Plan	0.004	23.70	0.00	23.70
5	4202-80-201-90: Capital Outlay on Education, Sports, Art and Culture - General - Elementary Education - State Share for Central Assistance to State Plan	1.41	0.00	-0.01	1.40
6	4202-80-201-91: Capital Outlay on Education, Sports, Art and Culture - General - Elementary Education - Central Assistance to State Plan	9.68	20.32	0.00	30.00

Source: Appropriation Accounts

Scrutiny of records and on the basis of the replies furnished by the Department, , Audit noticed the entire provision remained unutilized due to reasons as under:

- GoI had sanctioned infrastructure development of six Higher Secondary Schools and construction of nine 100 seated Girls Hostels attached with Vidyajyoti schools in Tripura under Northeast Special Infrastructure Development Scheme (NESIDS) during 2022-23. Accordingly, during the year provision was made in the budget, but GoI did not release the fund. Reason for non-release of fund was not found on record.
- Provision was made as per approval of the Project Approval Board (PAB) of Samagra Siksha against which Government of India did not release fund to the State Government. As a result, the entire provision remained unutilized. Reason for non-release of fund was not found on record.

**(vi) Entire provision withdrawn through re-appropriation**

It was observed that entire budget allocation of more than ₹ five lakh was withdrawn under seven schemes during 2023-24 indicating non-implementation of schemes as shown in the **Table 3.30**:

**Table 3.30: Entire Provision withdrawn through re-appropriation during 2023-24***(₹ in lakh)*

Sl. No.	Head of accounts	Total Provision
1	2202-01-796-91: General Education Elementary Education Tribal Area Sub-plan Central Assistance to State Plan	4,685.62
2	2202-02-105-03: General Education Secondary Education Teachers Training Research and Training	10.00
3	2202-04-200-90: General Education Adult Education Other Adult Education Programmes State Share for Central Assistance to State Plan	5.60
4	2202-04-796-90: General Education Adult Education Tribal Area Sub-plan State Share for Central Assistance to State Plan	7.21
5	4552-202-90: Capital Outlay on Northeastern Areas Secondary Education State Share for Central Assistance to State Share	28.82
6	4552-789-90: Capital Outlay on Northeastern Areas Special Component Plan for Scheduled Castes State Share for Central Assistance to State Share	12.44
7	4552-796-90: Capital Outlay on Northeastern Areas Tribal Area Sub-plan State Share for Central Assistance to State Share	20.99

*(Source: Appropriation Accounts)***(vii) Un necessary supplementary grants**

As per Article 205 of the Constitution, a supplementary or Additional Grant or Appropriation over the provision made by the Appropriation Act for the year can be made during the current financial year but not after the expiry of the current financial year. When such additional expenditure is found to be inevitable and there is no possibility of effecting savings within the grant to cover the excess by re-appropriation, the Secretary of the Department concerned proposes to the Finance Department for supplementary or additional grant or appropriation.

Audit analysis showed that during the year 2023-24, a supplementary provision of ₹ 78.50 crore in Revenue (Voted) Account proved unnecessary since the original provision of ₹ 1,788.86 crore could not be fully utilized as the expenditure of ₹ 1,375.22 crore could only be incurred during the year.

In the sub head level, supplementary provisions of ₹ 6.00 lakh, ₹ 12.25 lakh and ₹ 13.50 lakh was made in three cases, as detailed in **Table 3.31**, during the year 2023-24. The same proved unnecessary as the original provisions were also not exhausted.

**Table 3.31: Unnecessary supplementary grants**

(₹ in lakh)

Sl. No.	Head of Accounts	Original Budget	Supplementary	Actual Expenditure	Savings out of Original Provision/ supplementary
1	4202-01-202-91: Capital Outlay on Education, Sports, Art and Culture - General - Education Secondary Education - Central Assistance to State Plan	31.92	12.25	31.92	12.25
2	4202-01-789-52: Capital Outlay on Education, Sports, Art and Culture - General - Education - Special Component Plan for Scheduled Castes Housing	10.00	6.00	10.00	6.00
3	4202-01-796-52: Capital Outlay on Education, Sports, Art and Culture - General - Education - Tribal Area Sub-plan Housing	22.50	13.50	22.34	13.66

Source: Appropriation Accounts

This indicates not only laxity on part of the Controlling Officers to make such provisions but also is indicative of overall poor budgetary management by the Government.

**(viii) Unnecessary re-appropriation of funds**

Apart from Supplementary grant, re-appropriation can be used to re-allocate funds within a Grant. Re-appropriation is the transfer, by competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same section (Revenue-Voted, Revenue-Charged, Capital-Voted, Capital-Charged) of the Grant or Charged Appropriation.

However, considerable re-appropriation from one sub-head to another must always be avoided and the process of re-appropriation should not be merely used to rectify omissions and lack of foresight.

Audit scrutiny revealed that in respect of eight Sub-Heads, though an amount of ₹ 99.55 crore was available (Original and Supplementary), re-appropriation was made for an additional amount of ₹ 5.94 crore which was unnecessary as the total expenditure was only ₹ 43.04 crore which could have been easily met through the earlier provisions. Details are shown in **Table 3.32**.

Table 3.32: Injudicious re-appropriations made during 2023-24

(₹ in crore)

Sl. No.	Head of Accounts	Original Grant	Supplementary Grant	Reappropriation	Total	Expenditure	Savings
1	2202-01-789-90: General - Education Elementary Education Special Component Plan for Scheduled Castes State share of Central Assistances to State Plan	3.53	0.41	0.78	4.72	2.15	2.57
2	2202-01-789-91: General Education Elementary Education Special Component Plan for Scheduled Castes Central Assistances to State Plan	26.78	0.00	3.18	29.96	19.35	10.61
3	2202-02-796-05: General Education Secondary Education Tribal Area Sub-plan Establishment	0.90	0.29	0.03	1.22	1.13	0.09
4	2202-02-796-90: General Education Secondary Education Tribal Area Sub-plan State Share for Central Assistance to State Plan	7.54	0.00	0.01	7.55	1.30	6.25
5	4059-80-796-25: Capital Outlay on Public Works - General -Tribal Area Sub Plan - Public Works	4.50	1.77	1.30	7.57	3.47	4.10
6	4202-01-201-50: Capital Outlay on Education, Sports, Art and Culture- General Education- Elementary Education- State Share of CSS	0.00	0.51	0.01	0.52	0.35	0.17
7	4202-01-202-54: Capital Outlay on Education, Sports, Art and Culture -General Education- Secondary Education- National Bank for Agriculture	21.00	32.06	0.48	53.54	15.03	38.51
8	4202-01-789-50: Capital Outlay on Education, Sports, Art and Culture- General Education- Special Component Plan for Scheduled Caste- State Share of CSS	0.00	0.26	0.15	0.41	0.26	0.15
<b>Total</b>		<b>64.25</b>	<b>35.30</b>	<b>5.94</b>	<b>105.49</b>	<b>43.04</b>	<b>62.45</b>

Source: Appropriation Accounts

During examination of records audit noticed as follows:

- In respect of Sl. No. 1, 2, 4 and 6, provision was made as per approval of the Project Approval Board (PAB) of Samagra Siksha. However, Government of India short release fund to the State Government. Reason for short release was not found on record.
- In respect of Sl. No. 3, DDOs could not spend the re-allocated amount, the reason of which was not found on record.
- In respect of Sl. No. 5, Finance Department had released (July 2023) ₹ 4.50 crore for infrastructure development of Udaipur English Medium School, Gomati District and Mohanpur Higher Secondary School, West Tripura District under Major work which in turn re-allocated (August 2023) by the Directorate of Secondary Education in favour of the Executive Engineer, Udaipur RD Division and Executive Engineer, Mohanpur Division, PWD (R&B). But both the implementing agencies were unable to spend the re-allocated fund within the financial year. As a result, savings occurred.
- In respect of Sl. No.7, implementing agencies could not utilise the funds of the Department did not hand over the clear site DNIT and estimate were not prepared, estimates were not approved, tender was not invited and funds were surrendered to the Secondary Education Department. However, the Secondary Education Department also did not surrender the re-allocated fund of ₹ 33.63 crore to the Finance Department.
- In respect of Sl. No. 8, savings occurred due to short release of funds by the Finance Department, the reason of which was not found on record.

This shows absence of adequate justification for resorting to re-appropriation while sufficient budgetary provisions were already available. The unnecessary re-appropriations indicate inaccurate and unrealistic budgeting, thereby depriving funds for the other Schemes which required funding.

**(ix) Inadequate re-appropriation of funds**

It was observed that despite the reduction of provision by re-appropriation orders, there was savings of more than ₹ 100 crore in one case, ₹ 20 to 40 crore in one case and ₹ 5 to 10 crore in three cases indicative of inadequate re-appropriation or inadequate assessment of anticipated savings, as detailed in the **Table 3.33**.

**Table 3.33: Statement showing inadequate re-appropriation of funds**

(₹ in crore)

SI No.	Head of Accounts	Original Grant	Supplementary Grant	Reappropriation	Total	Expenditure	Savings
1	2202-01-113-90: General Education - Elementary Education - Samagra Shiksha - State Share for Central Assistance	8.36	0.00	(-)0.11	8.25	2.15	6.10

SI No.	Head of Accounts	Original Grant	Supplementary Grant	Reappropriation	Total	Expenditure	Savings
2	2202-02-104-41: General Education - Secondary Education - Teachers and Other Services - Human Development	1,273.80	0.00	(-)111.24	1,162.56	1,055.41	107.15
3	2202-02-109-41: General Education - Secondary Education - Government Secondary Schools - Human Development	11.00	0.00	(-)1.00	10.00	0.97	9.03
4	2202-02-796-90: General Education - Secondary Education - Tribal Area Sub-plan - State Share for Central Assistance to State Plan	7.54	0.00	0.01	7.55	1.30	6.25
5	2202-02-796-91: General Education - Secondary Education - Tribal Area Sub-plan - Central Assistance to State Plan	57.27	0.00	(-)23.46	33.81	11.73	22.08

**Source:** Appropriation Accounts

During examination of records audit noticed as follows:

- In respect of Sl. No. 2, provision was made for recruitment of Graduate teachers under the Secondary Education Department against 230 vacant posts. However, the recruitment process was challenged in the Court of Law and the case is still sub-judice. in the Supreme Court of India. As there was no possibility of recruitment against 230 vacant posts during 2023-24, the Department could have surrendered the entire fund of ₹ 107.15 crore which it re-appropriated ₹ 111.24 crore only which proved unfruitful.
- In respect of Sl. No.3, provision was made for supply of bicycles to the girls' students studying in class-IX in government and government-aided schools. However, the Department could not procure bicycles during the year due to delay in finalisation of tendering process. As a result, re-appropriation of ₹ 1.00 crore proved in-adequate.
- In respect of Sl. No. 4 and 5, provision was made as per approval of the Project Approval Board (PAB) of Samagra Siksha, however Government of India did not release/ short release fund to the State Government. Reason for short release was not found on record.

Thus, inadequate re-appropriations made indicating unrealistic budgeting, thereby depriving funds for the other Schemes.

#### **(x) Expenditure without budget provisions**

Article 205 (1) (b) of the Constitution of India provides that if any money has been spent on any service during a financial year more than the amount granted for that service and

for that year, the Governor shall cause to be presented to the Legislative Assembly of the State, a demand for such excess.

Audit observed that in 11 cases, ₹ 3.93 crore was incurred without any budget provision during the year 2023-24, as detailed in **Table 3.34**.

**Table 3.34: Expenditure without budget provisions during 2023-24**

(₹ in crore)

Sl. No.	Head of Accounts	Amount
1	2202-01-101-50: General Education - Elementary Education - Government Primary Schools - State Share of CSS	0.32
2	2202-01-789-50: General Education - Elementary Education - Special Component Plan for Scheduled Castes State - Share of CSS	0.12
3	2202-01-789-89: General Education - Elementary Education - Special Component Plan for Scheduled Castes - Central Sponsored Scheme-IV	0.20
4	2202-01-796-89: General Education - Elementary Education - Tribal Area Sub-plan - Central Sponsored Scheme-IV	0.38
5	2202-02-113-50: General Education - Secondary Education - Samagra Shiksha - State Share of CSS	0.84
6	2202-02-113-89: General Education - Secondary Education - Samagra Shiksha - Central Sponsored Scheme-IV	0.55
7	2202-02-789-50: General Education - Secondary Education - Special Component Plan for Scheduled Castes - State Share of CSS	0.08
8	2202-02-789-89: General Education - Secondary Education - Special Component Plan for Scheduled Castes - Central Sponsored Scheme-IV	0.44
9	2202-02-796-50: General Education - Secondary Education - Tribal Area Sub-plan - State Share of CSS	0.18
10	2202-02-796-89: General Education - Secondary Education - Tribal Area Sub-plan - Central Sponsored Scheme-IV	0.99
11	4202-01-202-50: Capital Outlay on Education, Sports, Art and Culture - General Education - Secondary Education - State Share of CSS	0.15
<b>Total</b>		<b>3.93</b>

Expenditure without budget provisions for the year is not only in contravention of the provisions requiring Legislative sanction but also indicative of bad planning which could be avoided by keeping track of expenditure progression with budget made for the purpose.

### **3.5 Withdrawal of entire provision by re-appropriation**

Scrutiny of the Appropriation Accounts for the year 2023-24 revealed that, in 43 cases under 17 grants, the entire original budget provisions (cases where budget provision was above ₹ one crore) was reduced/ surrendered by re-appropriation during the year. The reasons for the surrender by re-appropriation were stated to be due to actual requirements. The details are given in **Appendix 3.17**.

### **3.6 Comparison on utilisation of budget allocations in various Schemes**

During 2023-24, expenditure was incurred in 79 Central Schemes (Centrally Sponsored Schemes and Central Schemes) against the allocation of budget. Out of these 79 Schemes, utilisation of budget of major six schemes are detailed in **Table 3.35**:

**Table 3.35: Utilisation of budget allocations in various Schemes during 2023-24**

(₹ in crore)

Sl. No.	Name of the Scheme	Budget Allocation	Expenditure	Percentage of utilisation
1	Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)	447.64	319.08	71.28
2	Pradhan Mantri Awas Yojana (PMAY) – Rural	1,513.90	1,304.67	86.18
3	Flexible Pool for RCH & Health System Strengthening, National Health Programme and National Urban Health Mission	266.32	253.27	95.10
4	National Rural Livelihood Mission (NRLM)	372.02	347.83	93.50
5	Pradhan Mantri Awas Yojana (PMAY)-Urban	167.01	121.46	72.73
6	Indira Gandhi National Old Age Pension Scheme (IGNOAPS)	335.11	312.42	93.23

**Source:** Finance Accounts

During the year 2023-24, expenditure was incurred in 281 State Schemes against the allocation of budget. Out of these 281 Schemes, utilisation of budget of eight schemes where more than one hundred crore expenditure was incurred, are detailed in **Table 3.36:**

**Table 3.36**

(₹ in crore)

Sl. No.	Name of the Scheme	Budget Allocation	Expenditure	Percentage of utilisation
1	Agriculture Development	262.31	223.26	85.11
2	Transfer fund to TTAADC <sup>29</sup>	193.10	193.10	100.00
3	Social Pension	456.10	419.81	92.04
4	Share of Taxes, TTAADC	233.00	233.00	100.00
5	State Share of IGNOAPS/ IGNWPS / IGNDPS <sup>30</sup>	312.95	312.95	100.00
6	Subarna Jayanti Tripura Nirman Yojana	162.28	149.43	92.08
7	Mukhya Mantri Nagar Unnayan Prakalpa	120.00	107.19	89.33
8	Special Assistance for Capital Investment	385.90	347.76	90.12

**Source:** Finance Accounts

### 3.7 Good Practices

Some of the improvements in the areas of budgetary management are highlighted below: With effect from May 2017, Government of Tripura has started e-payment using RBI's e-Kuber application. All treasury payments except those relating to regular pension are being made through e-payment. During the year 2023-24, 81.05 per cent of the payments were made through e-payment.

<sup>29</sup> TTAADC - Tripura Tribal Area Autonomous District Council

<sup>30</sup> IGNOAPS - Indira Gandhi National Old Age Pension Scheme, IGNWPS - Indira Gandhi National Widow Pension Scheme, IGNDPS - Indira Gandhi National Disability Pension Scheme

During the year 2023-24, all the 64 CCOs of the State Government have reconciled hundred *per cent* receipts and expenditure of ₹ 20,538.91 crore and ₹ 21,176.48 crore (including expenditure on public debt and loans & advances) respectively.

### **3.8 Conclusion**

Budgetary assumptions of the State Government were not realistic during 2023-24 and despite carrying out an elaborate pre-budget exercise to bring about efficiency and transparency in budget formulation and execution, budgetary estimates were off the mark to a considerable extent. Control over the execution and monitoring of budget by Departments was inadequate.

Significant policy initiatives of the State Government were not fulfilled during the year due to non-completion of the preparatory activities relating to these initiatives. Supplementary Grants/ Appropriations were obtained without adequate justification. The State Government had overall savings of ₹ 6,774.38 crore which is four times the amount of the supplementary budget of ₹ 1,632.62 crore, which raises question over the budget formulation process. Proper explanations were not provided to the Accountant General (A&E) for variations in expenditure *vis-à-vis* allocations. Departments were neither cautioned against persistent savings; nor were their budgets varied in accordance with their ability to absorb the allocations.

### **3.9 Recommendations**

- i. Government may prepare budgetary assumptions more realistically and ensure efficient control mechanisms to curtail savings/ excess expenditure.*
- ii. State Government needs to formulate a realistic budget based on reliable assumptions of the needs of the Departments and their capacity to utilise the allocated resources.*
- iii. Government should initiate an appropriate control mechanism to enforce proper implementation and monitoring of budget by various Departments, to ensure that savings are curtailed, large savings within the Grant/ Appropriation are controlled, and anticipated savings are identified and surrendered or re-appropriated for due utilisation to enhance economic activity towards development.*
- iv. Controlling Officers should be aware of their responsibilities to explain the variation in expenditure from the allocation to facilitate proper analysis of budget and preparation of meaningful Appropriation Accounts.*
- v. Government should adhere to quarterly targets fixed for incurring expenditure through periodic monitoring, to avoid rush of expenditure towards end of the year, and for proper utilisation of savings through timely surrender.*

**CHAPTER IV: QUALITY OF ACCOUNTS AND  
FINANCIAL REPORTING PRACTICES**



## CHAPTER-IV

# QUALITY OF ACCOUNTS AND FINANCIAL REPORTING PRACTICES

A sound internal financial reporting system with relevant and reliable information significantly contributes to efficient and effective governance by the State Government. Compliance with financial rules, procedures, and directives as well as the timeliness and quality of reporting on the status of such compliance is, thus, one of the attributes of good governance. Reports on compliance and controls, if effective and operational, assist the Government in meeting its basic stewardship responsibilities, including strategic planning and decision making.

### Issues related to completeness of accounts

#### 4.1 Non-inclusion of clear-cut liabilities incurred during the financial year

In years of tight fiscal conditions, there is a tendency to postpone certain payments due, especially in the last quarter of the financial year, to the next financial year. These could include subsidy related payments and other contracted payments for which bills have been submitted.

As per information furnished by the State Finance Department in the Third Quarterly Review Report of the Finance Minister 2023-24, there was an outstanding amount of ₹ 1,499.13 crore in respect of various unpaid claims which pertain up to the end of December 2023. Such unpaid claims will create miscellaneous liabilities of the State Government to the next financial years. Details of the unpaid claims are given in **Table 4.1**.

**Table 4.1: Outstanding miscellaneous liabilities pertains to the end of December 2023**

(₹ in crore)

Sl. No.	Particulars	Outstanding Amount
1.	Major works and contracts	1,190.77
2.	Committed liabilities in respect of land acquisition charges	26.97
3.	Claims in respect of unpaid bills on works and supplies	281.39
<b>Total</b>		<b>1,499.13</b>

**Source:** Information furnished by the State Government.

The details of unpaid claims as on 31 March 2024 was requested (January 2025) from the State Government, replies are awaited (March 2025).

#### 4.2 Non-discharge of liability in respect of interest towards interest-bearing Reserve Funds

The Government has a liability to provide and pay interest on the amounts in the Interest-bearing Reserve Funds. The interest liabilities in respect of the Reserve Funds bearing interest under Sector J of the Public Accounts are annual liabilities that the State Government is required to discharge. During the year, the State Government did not invest any amount out of available balance of ₹ 131.04 crore from the State Disaster Response Fund (SDRF) as on 01 April 2023. Interest liability accruing on the balance fund of ₹ 131.04 crore was ₹ 11.14 crore (calculated at the rate of 8.50 per cent which is applicable to overdraft interest rate during the year 2023-24).

### 4.3 Funds transferred directly to State implementing agencies

The Union Government transfers substantial funds directly to the State Implementing Agencies/ Non-Governmental Organisations for implementation of various schemes and programmes. Since these funds are not routed through the State Budget, these are not reflected in the Accounts of the State Government. These transfers are exhibited in Appendix VI of Volume II of the Finance Accounts.

As per the GoI decision, with effect from 2015-16, funds for implementation of Centrally Sponsored Schemes (CSS) and Additional Central Assistance (ACA) under various schemes were to be released to the State Government and not directly to the State Implementing Agencies. However, as per the Public Financial Management System (PFMS) portal of the Controller General of Accounts, GOI directly released ₹ 1,857.49 crore to the State Implementing Agencies and Non-Government Organisations during 2023-24. This amount included transfer to intermediaries' beneficiaries for implementation of 23 schemes as exhibited in the Finance Accounts 2023-24 (Appendix VI). There was an increasing trend in the funds transferred directly by the GoI during 2019-20 to 2022-23 and decrease in 2023-24 as shown in **Table 4.2**.

**Table 4.2: Position of funds transferred by Government of India directly to State implementing agencies during last five years period 2019-24**

Particulars	Fund transferred				
	2019-20	2020-21	2021-22	2022-23	2023-24
Number of programme/ Schemes under which funds were transferred	59	61	65	39	23
Funds transferred by GoI	853.99	1,205.51	1,820.76	1,987.38	1,857.49

(₹ in crore)

**Source:** Public Financial Management System (PFMS) portal of Controller General of Accounts relating to the State of Tripura and Finance Accounts.

It was noticed that out of ₹ 1,857.49 crore transferred directly by the GoI during 2023-24, ₹ 1,837.01 crore (98.90 per cent) were provided under 10 major Schemes during the year as detailed in **Appendix 4.1**.

### 4.4 Deposit of Local Funds

Tripura Panchayati Raj Act, 1993 provides that Zilla Parishad (ZP), Panchayat Samiti (PS) and Gram Panchayat (GP) would maintain ZP fund, PS fund and GP fund respectively (under Major Head 8448-Deposits of Local Funds-109-Panchayat Bodies Funds) which would include all the moneys realised or realisable under the Act and all the moneys otherwise received by the PRIs, such as grants received from the Central Finance Commission and the State Government as part of the State Finance Commission award and its own revenue, which includes tax and non-tax receipts of a Panchayat. The Act also envisages that the Municipal Fund is to be held by the Municipality. All the moneys realised or realisable under this Act and all moneys otherwise received by the Municipalities are kept in the Municipal Fund under the Major Head 8448-Deposits of Local Funds-102-Municipal Funds.

However, from Finance Accounts of the State it was revealed that there was no transaction (Receipts and Disbursement) in respect of municipal funds and other local bodies' funds

under the Major Head 8448 since 2007-08. However, it was seen that ₹ 10.16 crore were carried forward year after year in the Public Account under this Major Head. The matter was also pointed out in earlier State Finances Audit Reports but no response of the Government has been received as on 31 March 2024. The balances under Major Head 8448-Deposits of Local Funds up to the end of 31 March 2024 are as shown in **Table 4.3**:

**Table 4.3: Balances under Major Head 8448: Deposits of Local Funds as on 31 March 2024**

(₹ in lakh)

Year		2019-20	2020-21	2021-22	2022-23	2023-24	
Panchayat Bodies Fund	(8448-109)	Opening Balance	3.00	3.00	3.00	3.00	3.00
		Receipt	-	-	-	-	-
		Expenditure	-	-	-	-	-
		Closing Balance	3.00	3.00	3.00	3.00	3.00
Education Funds	(8448-110)	Opening Balance	163.70	163.70	163.70	163.70	163.70
		Receipt	-	-	-	-	-
		Expenditure	-	-	-	-	-
		Closing Balance	163.70	163.70	163.70	163.70	163.70
<b>Total Closing Balance end of the year</b>		<b>166.70</b>	<b>166.70</b>	<b>166.70</b>	<b>166.70</b>	<b>166.70</b>	
Other Funds	(8448-120)	Opening Balance	848.91	848.91	848.91	848.91	848.91
		Receipt	-	-	-	-	-
		Expenditure	-	-	-	-	-
		Closing Balance	848.91	848.91	848.91	848.91	848.91
<b>Total (8448): Deposit of Local Bodies</b>		<b>1,015.61</b>	<b>1,015.61</b>	<b>1,015.61</b>	<b>1,015.61</b>	<b>1,015.61</b>	

Source: Finance Accounts

#### 4.5 Delay in submission of Utilization Certificates

Rules 238(1) of the General Financial Rules 2017 provide that every order sanctioning a grant would specify its objective clearly and time limit within which the grant is to be spent. The departmental officers drawing the grants-in-aid would be primarily responsible for certifying to the Accountant General where necessary, the fulfillment of the conditions attached to the grant and submission of a certificate (Utilization Certificate) in such form and at such interval within 12 months from the grantees and after verification of the Principal Accountant General (A&E) and the Head of the Department concerned.

Audit scrutiny of the records revealed that there were 3,924 UCs involving ₹ 1,492.84 crore pending as on 31 March 2023, out of which only 1,057 UCs for ₹ 531.97 crore were cleared as on 31 March 2024. It was also noticed that out of 1,057 UCs cleared during 2023-24, 342 UCs for ₹ 424.20 crore were pertaining to the year up to 2022-23. There were 890 UCs involving ₹ 543.74 crore pending for the period up to 2022-23. 2,692 UCs for grants of ₹ 524.90 crore disbursed during 2023-24 were due out of which only 715 UCs involving ₹ 107.77 crore were cleared during 2023-24.

There were 2,867 UCs for grants of ₹ 960.87 crore, which were outstanding as on 31 March 2024. Age-wise details of delay in submission of UCs are given in **Table 4.4**.

**Table 4.4: Age-wise arrears in submission of Utilisation Certificates**

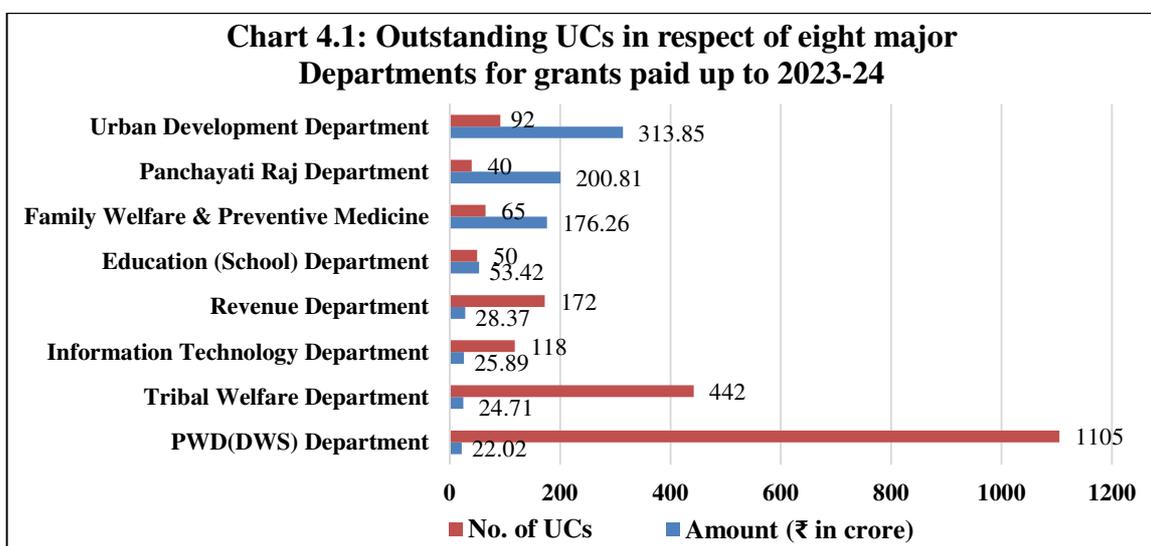
(₹ in crore)

Year	Outstanding UC as on 01 April 2023		UC adjusted during the year 2023-24		Outstanding UC up to March 2024	
	Number	Amount	Number	Amount	Number	Amount
Up to 2020-21	133	74.78	15	47.28	118	27.50
2021-22	165	143.54	62	134.55	103	8.99

Year	Outstanding UC as on 01 April 2023		UC adjusted during the year 2023-24		Outstanding UC up to March 2024	
	Number	Amount	Number	Amount	Number	Amount
2022-23	934	749.62	265	242.37	669	507.25
2023-24	2,692	524.90	715	107.77	1,977	417.13
<b>Total</b>	<b>3,924</b>	<b>1,492.84</b>	<b>1,057</b>	<b>531.97</b>	<b>2,867</b>	<b>960.87</b>

Source: Information furnished by the A & E office. GIA disbursed during 2023-24 will be due in 2024-25.

Non submission of the Utilisation Certificates (UCs) means that the authorities have not explained how funds were spent over the years. There is also no assurance that the intended objectives of providing these funds have been achieved. Since non-submission of UCs is fraught with the risk of misappropriation, it is imperative that the State Government should monitor this aspect closely and hold the concerned persons accountable for submission of UCs in a time bound manner. Further, delay in submission of UCs would impact on further releases of grants by GoI and non-release of performance grants to Local Bodies. Major defaulting departments which had not submitted UCs up to the end of 31 March 2024 is shown in **Chart 4.1**:



Source: Information furnished by the A&E office

#### 4.6 Recording of Grantee Institution as “Others”

There is a mechanism in some States of giving institute code to various bodies and authorities receiving Grants-in-Aid from Government. These grants are also recorded in Voucher Level Computerisation (VLC) system of the Principal Accountant General (A&E) office and submission of UCs is monitored against outstanding amount against each institute. Needless to say, for this system to work, grantee institute should be recorded properly. In the absence of proper code, outstanding amounts against all institutes cannot be worked out.

If Grants-in-Aid constitute a significant portion of the total expenditure of the State, it is essential that the Government provides the details and nature of the Grantee Institutions to which it is providing funds, in the interests of transparency of accounts.

During 2023-24, the State Government had given grants-in-aid of ₹ 6,406.75 crore of which ₹ 5,230.63 crore to ‘Others’ constitute 81.64 per cent of total grants given during the year.

As per information furnished by the State Government, the grant-in-aid given to others includes the funds released to various Government departments and transferred through GIA Bills to the SNAs Account during 2023-24. Due to absence of proper code, institution wise amount of grants given during 2023-24 could not be ascertained in audit. The trend of Grants-in-aid given to 'Others' by the State Government during last five years is shown in **Table 4.5**.

**Table 4.5: Trend of Grants-in-aid to Grantee Institution of type 'Others'**  
(₹ in crore)

Year	Total GIA amount	Amount of Grantee Institutions of Type 'Others'	Percentage of total GIA to Others
2019-20	2,638.52	2,229.00	84.48
2020-21	2,865.49	2,135.00	74.51
2021-22	4,391.22	2,939.25	66.93
2022-23	6,247.05	5,459.01	87.38
2023-24	6,406.75	5,230.63	81.64

Source: Finance Accounts.

#### 4.7 Abstract Contingent (AC) Bills

When money is required in advance or when they are not able to calculate the exact amount required, Drawing and Disbursing Officers (DDOs) are permitted to draw money without supporting documents, through Abstract Contingent (AC) Bills, by debiting service heads, and the expenditure is reflected as an expense under the service head.

Initially made as advance, its subsequent adjustments are ensured through submission of Detailed Contingent (DC) bills within a stipulated period of drawal of AC bills. DC bill consists of abstract of expenditure along with sub-vouchers for amount drawn through AC bills, Drawing and Disbursing officers are required to present Detailed Countersigned Contingent (DC) bills duly countersigned by the Controlling Officer in all these cases within the period prescribed in the Central Treasury Rules.

As per Rule 31(12) of the Delegation of Financial Powers Rules, 2019 of Government of Tripura, drawal of moneys on AC Bills should be adjusted through DCC Bills by submitting them to the countersigning officer within 60 days from the date of drawal of the amount. A second drawal of the amount should be made only after exhausting the moneys drawn in previous AC bills. Further, as per sub-Rule 15 of Rule 31 *ibid* the Head of the Department under whose control a DDO is functioning must countersign all the DCC Bills and forward them to the Principal Accountant General (A&E), Tripura within 90 days from the date of drawal of the AC Bill.

Out of 620 unadjusted AC bills of ₹ 26.79 crore pending for clearance up to 31 March 2023, the State Government had cleared 316 AC bills involving ₹ 3.98 crore during the year 2023-24.

During the year 2023-24, 843 AC bills of ₹ 44.26 crore were drawn of which 13 bills of ₹ 0.15 crore were adjusted during the year. 805 AC bills for ₹ 43.87 crore were drawn in March 2024 were not due during the year. DCC bills in respect of 1,134 AC bills involving ₹ 66.92 crore was pending as on 31 March 2024 of which 304 AC bills for ₹ 22.81 crore remained outstanding pertaining to the years prior to 2023-24. Status of unadjusted AC bills as on 31 March 2024 are as given in **Table 4.6**.

Table 4.6: Year-wise status of unadjusted AC Bills as on 31 March 2024

(₹ in crore)

Year	AC Bills drawn		AC Bills cleared during 2023-24		Outstanding AC Bills up to 31 March 2024	
	No. of Bills	Amount	No. of Bills	Amount	No. of Bills	Amount
Up to 2020-21	153	6.75	36	0.59	117	6.16
2021-22	19	7.96	09	0.07	10	7.89
2022-23	448	12.08	271	3.32	177	8.76
2023-24	843*	44.26	13	0.15	830	44.11
<b>Total</b>	<b>1,463</b>	<b>71.05</b>	<b>329</b>	<b>4.13</b>	<b>1,134</b>	<b>66.92</b>

\*Includes 805 AC Bills drawn in March 2024.

The major defaulting departments that had not submitted DCC bills are Fire Service Organisation (₹26.76 crore), Relief and Rehabilitation Department (₹19.20 crore), Election Department (₹ 7.60 crore), Home (Police) Department (₹ 4.10 crore) and Transport Department (₹ 3.00 crore). Age-wise analysis of AC bills of these Departments is shown in Table 4.7.

Table 4.7: Age-wise analysis of AC bills pending of five major defaulting Departments

(₹ in crore)

Sl. No.	Name of Department	2021-22		2022-23		2023-24		Total	
		No. of Bill	Amount						
1.	Fire Service Organisation	0	0	0	0	03	26.76	03	26.76
2.	Rehabilitation Department	4	7.84	4	6.47	0	0	8	14.31
3.	Election Department	0	0	112	2.10	484	5.50	596	7.60
4.	Home (Police) Department	0	0	0	0	0	0	7	4.10
5.	Transport Department	0	0	0	0	3	3.00	3	3.00

Non submission of DCC Bills and non-adjustment of advances by the Controlling Officers/DDOs for a long period is fraught with the risk of misappropriation.

#### 4.8 Personal Deposit Accounts

The State Government is authorised to open Personal Deposit (PD) accounts to deposit funds required for specific purposes by transfer of funds from consolidated fund or by transfer of funds from sources other than from the consolidated fund. Personal Deposits are maintained in a bank account in the treasury. Balances in the Personal Deposit Accounts do not lapse to Government up to three to five complete accounting years as defined in the financial rules though the operation and maintenance of PD accounts vary from State to State.

During 2018-19, the State Government had taken a policy decision to open PD Account with the concurrence of the Principal Accountant General (A&E) for transferring the funds from Current Deposit (CD)/Savings Bank (SB) Accounts of DDOs where Bank balance of a particular DDO exceeds ₹ two crore except funds of a Central Schemes as it is mandatorily required to keep the fund in a separate Bank Account as per Scheme guidelines.

During 2023-24, ₹ 137.41 crore was credited in 38 PD Accounts under Major Head 8443-106. Out of ₹ 137.41 crore, ₹ 26.34 crore was transferred from the Consolidated Fund of the State of which ₹ 22.90 crore was transferred in March 2024 and rest ₹ 111.07 crore was deposited by challan from the bank accounts of DDOs as a follow up of the policy decision *ibid* of State Government.

There were 205 PD accounts with balance of ₹ 320.98 crore as on 31 March 2024. As per information provided by the State Government, 177 Administrators of Personal Ledger (PLA) Account (out of 181) had reconciled and verified their balances with the treasury figures. However, no annual verification certificates were furnished by them to the Treasury Officer for onward submission to the Principal Accountant General (A&E) office. Details of 24 Administrators of Personal Deposit Account had not been provided by the State Government. Status of PD accounts as on 31 March 2024 are given in **Table 4.8**.

**Table 4.8: Status of PD Accounts**

(₹ in crore)

Opening Balance as on 01 April 2023		Addition during the year 2023-24		Withdrawal during the year 2023-24		Closing Balance as on 31 March 2024	
Number of Administrator	Amount	Number of PD accounts Administrators	Amount deposited in PD accounts (including new accounts)	Number of accounts closed	Amount withdrawn from PD Accounts	Number of Administrators	Amount
205	349.95	Nil	137.41	Nil	166.38	205	320.98

The relevant figures are available in Statement No.21 of the Finance Accounts 2023-2024.

In terms of Rule 624 of CTR Vol-I (as adopted by the Government of Tripura), the PD accounts are normally required to be closed on the last working day of the year and the unspent balances transferred back to the Consolidated Fund and PD accounts are reopened next year, if necessary. Further, the PD accounts which were opened by transfer of funds other than from the Consolidated Fund, should be reviewed every year and the accounts which are inoperative for more than three to five years (complete account years) should be closed and balances lying in such accounts should be credited to the Government Accounts. At the close of the financial year, the amount lying unutilised in PD accounts distorts the expenditure figures in the Government accounts. Besides, non-transfer of unspent balances lying in PD Accounts to Consolidated Fund is fraught with the risk of misuse of public fund, fraud, and misappropriation.

#### 4.9 Unspent balances lying in the Bank Accounts of DDOs

Drawing and Disbursement Officers (DDOs) are required to withdraw money from Government Account/Consolidated Fund for making payment on behalf of the Government. During 2023-24, the State Government transferred/deposited ₹ 570.86 crore into the bank accounts of 646 DDOs for disbursement. State Government issued (February 2017) instructions for closure of Current Deposit (CD)/Savings Bank (SB) Accounts of the DDOs by 31 March 2017 and to deposit the unspent balances lying in their CD/SB Account into the Government Account. However, Finance Department's order (March 2017) further stipulated that DDOs may maintain one bank account for the purpose of salary.

As per information received from the State Government (August 2024), in respect of 756 out of 1,482 DDOs, there were ₹ 550.14 crore lying in the CD/SB Account of 674 DDOs while in 82 DDOs accounts, there was no balance in the accounts as on 31 March 2024. The funds were meant for incurring expenditure on different heads like office expenses, committed liabilities, Central/State schemes which have already booked as expenditure from the Consolidated Fund of the State but lying idle outside the Government Account. Thus, the expenditure shown in the Finance Accounts for the year 2023-24 could not be vouched as correct to that extent.

Out of 756 DDOs, 50 DDOs (seven *per cent*) having multiple bank accounts were selected randomly in three districts<sup>31</sup> for verification of status of unspent balance lying in the CD/SB Accounts maintained by them.

Examination (September 2024) of records of the test checked DDOs revealed that in respect of 17 DDOs, ₹ 90.86 crore was lying in the CD/SB Account as on 31 March 2024 while only ₹ 88.64 crore was disclosed to the Finance Department. As a result, the unspent balance of ₹ 2.22 crore lying in the bank account of 17 DDOs as on 31 March 2024 was not accounted for in the Finance Accounts. Reasons for non-disclosure were not found on record.

Further in violation of Finance Department orders, 44 bank accounts were being operated without authorisation by 22 DDOs in which there was balance of ₹ 18.02 crore as on 31 March 2024.

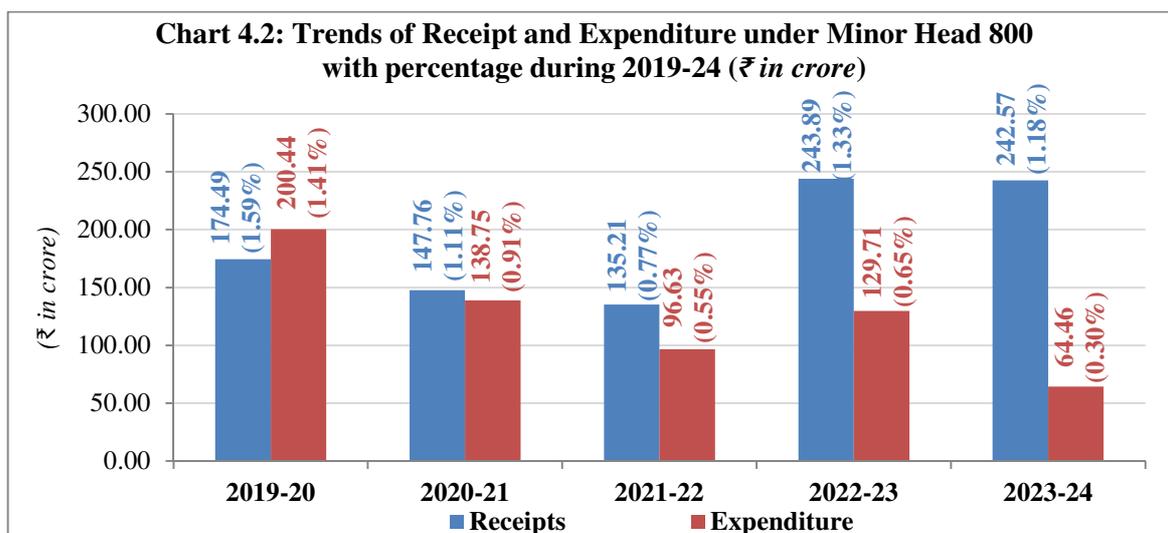
#### 4.10 Indiscriminate use of Minor Head 800

Minor Head 800 relating to Other Receipts and Other Expenditure is intended to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of minor head 800 is to be discouraged, since it renders the accounts opaque. Classification of large amount under the omnibus Minor Head 800 affects transparency in the financial reporting and distorts proper analysis of allocative priorities and quality of expenditure.

Scrutiny of the Finance Accounts for the year 2023-24 revealed that the State Government classified receipts of ₹ 242.57 crore in 38 Major Heads of Account, constituting 1.18 *per cent* of the total Revenue Receipts (₹ 20,538.02 crore) under Minor Head 800-Other Receipts in the accounts.

Similarly, expenditure of ₹ 64.46 crore in 15 Major Heads of Accounts, constituting 0.30 *per cent* of total Revenue and Capital Expenditure (₹ 21,176.49 crore) was booked under Minor Head 800-Other expenditure during the year 2023-24.

Receipts and Expenditure booked under Minor Head 800 and its percentage to total Receipts and Expenditure during last five years period 2019-20 to 2023-24 are shown in **Chart 4.2**.



Source: Finance Accounts

<sup>31</sup> West Tripura, Unakoti and Gomati District.

It was seen that during 2023-24, under the functional Major Head 0852-Industries (₹ 156.65 crore), 0041-Taxes on Vehicle (₹ 46.68 crore), 0059-Public Works (₹ 8.29 crore), 0075-Miscellaneous General Services (₹ 4.52 crore), and 406-Forestry and Wild Life (₹ 10.06 crore) were classified under Minor Head 800 respectively. Details of significant receipts and expenditure under Minor Head 800 are shown in **Table 4.9** and **Table 4.10** respectively.

**Table 4.9: Significant receipts booked under Minor Head 800-Other Receipts during financial year 2023-24**

(₹ in crore)

Sl. No.	Major Head/Description	Receipts under Minor Head 800	Total Receipts	Percentage to total receipts
1.	0041-Taxes on vehicles	46.68	142.73	32.71
2.	0049-Interest Receipts	3.62	27.15	13.33
3.	0055-Police	3.97	145.94	2.72
4.	0059-Public Works	8.29	8.61	96.28
5.	0075-Miscellaneous General Service	4.52	25.80	17.52
6.	0406-Forestry and Wildlife	10.06	16.56	60.75
7.	0852-Industries	156.65	156.65	100

Source: Finance Accounts.

**Table 4.10: Significant expenditure booked under Minor Head 800-Other Expenditure during financial year 2023-24**

(₹ in crore)

Sl. No.	Major Head	Expenditure under Minor Head 800	Total Expenditure	Percentage to total expenditure
1.	2059-Public Works	6.80	336.77	2.10
2.	2216-Housing	8.29	151.26	5.48
3.	2801-Power	15.00	99.43	15.09
4.	3275-Other Communication Services	3.29	3.29	100
5.	4070-Capital Outlay on Other Administrative Services	12.58	30.02	41.91
6.	5054-Capital Outlay on Roads and Bridges	13.92	749.43	1.86

Source: Finance Accounts.

It was observed that 41.91 per cent of total expenditure under the functional Major Head 4070-Capital Outlay on Other Administrative Services was booked under Minor Head 800-Other expenditure.

Operation of Minor Head for booking of maximum amount in respect of Receipts and Expenditure where appropriate Minor Head is not available in the list of Major and Minor Head, the State Government should open new appropriate Minor Head with the advice of the Accountant General (A&E) for minimising the booking under Minor Head 800-Other Receipts/Expenditure.

However, there was a decreasing trend of booking in expenditure under minor head 800 during last four out of five-year period which indicates improvement in monitoring of booking of expenditure.

Classification of large amounts under the omnibus Minor Head 800 affects the transparency in financial reporting and distorts proper analysing of allocative priorities and quality of expenditure.

#### 4.11 Operation of discontinued head

During 2023-24, the State Government made budget provision of ₹ 8.17 crore in Minor head '101-Wireless Planning and Coordination under Major Head 3275-Other Communication Services which was non-operational since 2019 as per list of Major and Minor head of Account. However, no expenditure was incurred under this head.

**The State Government should take necessary measures not to use the discontinued heads of accounts.**

#### Issues related to Measurement

#### 4.12 Outstanding balance under major Suspense and DDR heads

Certain intermediary/adjusting heads of accounts known as 'Suspense heads' are opened in Government accounts to reflect transactions of receipt and payments which cannot be booked to a final head of accounts due to lack of information such as non-furnishing of Schedule of Settlement by the Treasuries/PAOs, Non-receipt of clearance memos from RBI, non-receipt of vouchers, etc. These heads of accounts are finally cleared by minus debit or minus credit when the accounts under them are booked to their respective final heads of accounts, these amounts remain uncleared, the balance under the suspense heads would accumulate and would not reflect Government's receipt and expenditure accurately.

Remittances embrace all transactions which are adjusting Heads of Accounts and the debit or credits under the heads are eventually cleared by corresponding credit or debit within the same or in another circle of accounts.

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

Clearance of suspense and remittance items depends on the details furnished by the State Treasuries/ Works and Forest Divisions, etc.

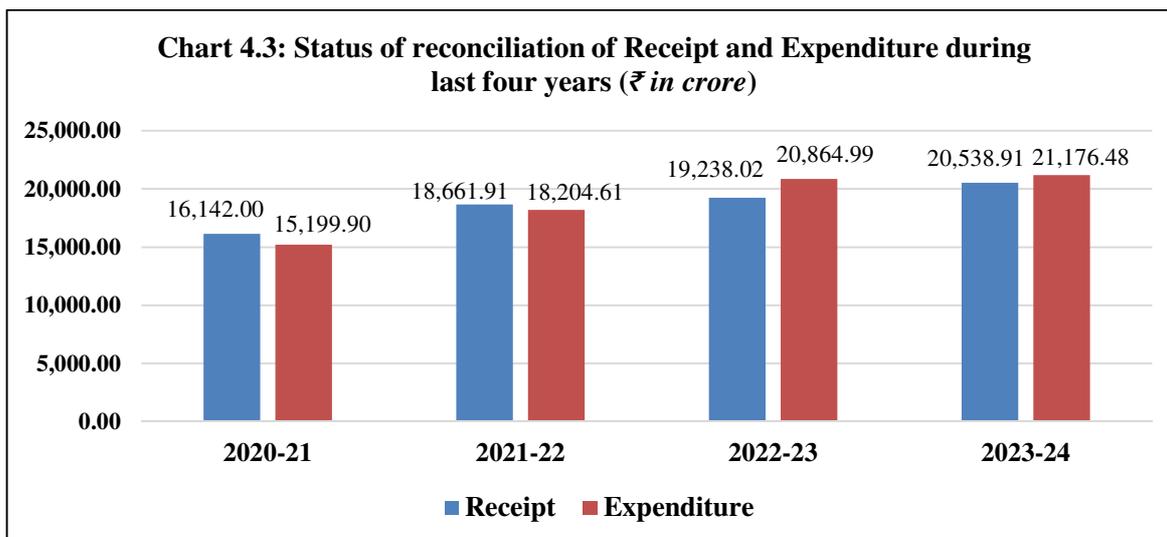
The details of outstanding balances under Suspense and Remittance Heads during the last five years from 2019-20 to 2023-24 are shown in **Appendix 4.2**.

#### 4.13 Reconciliation of Departmental figures

Reconciliation and verification of figures is an important tool of financial management. Failure to exercise/adhere to the codal provisions and executive instructions in this regard not only results in misclassification and incorrect booking of receipts and expenditure in the accounts, but also defeats the very objective of the budgetary process. All the Controlling Officers of the Departments are required to exercise effective control over spending to keep it within the budget grants and to ensure accuracy of their accounts, the State Financial Rules stipulate that the receipts and expenditure during the financial year recorded in their books are to be reconciled by them every month with that recorded in the books of the Accountant General (A&E).

During 2023-24, all the 64 Controlling Officers (CCOs) of the Government of Tripura reconciled 100 *per cent* of their Receipts (₹ 20,538.91 crore) and expenditure of ₹ 21,176.48 crore (including Public Debt and Loans and Advances) respectively.

Chart 4.3 shows the status of reconciliation during the last four years period from 2020-21 to 2023-24:



Source: Finance Accounts.

#### 4.14 Reconciliation of Cash Balances

There should be no difference between the Cash Balance of the State Government as per the Books of Accounts of the Principal Accountant General (A&E) and the Cash Balance as reported by the Reserve Bank of India. The Cash Balance as on 31 March 2024 as per record of Principal Accountant General (A&E) was ₹ 237.12 crore (debit) and that reported by the RBI was ₹ 237.07 crore (Credit). There was a net difference of ₹ 0.05 lakh (Credit), mainly due to erroneous reporting for maintaining the Cash Balance of the State Government. After reconciliation by the accredited banks to RBI office, Agartala, net difference stood at 'Nil' as on 30 June 2024.

#### Issues related to Disclosure

#### 4.15 Compliance with Accounting Standards

As per Article 150 of the Constitution of India, the President of India may, on the advice of the Comptroller and Auditor General of India, prescribe the form of accounts of the Union and of the States. Further, the Comptroller and Auditor General of India set up a Government Accounting Standards Advisory Board (GASAB) in 2002, for formulating standards for government accounting and financial reporting, to enhance accountability mechanisms. On the advice of the Comptroller and Auditor General of India, the President of India has so far notified three Indian Government Accounting Standards (IGAS).

Table 4.11: Compliance to Accounting Standards

Sl. No.	Accounting Standards	Essence of IGAS	Compliance by State Government	Impact of deficiency
1.	<b>IGAS-1:</b> Guarantees Given by the Government - Disclosure requirements	This standard requires the Government to disclose the maximum number of guarantees given during the year in its financial statements	Partially Complied (Statements 9 and 20 of Finance Accounts)	While the Government has disclosed the maximum number of guarantees given during the year, detailed information like number of guarantees for each institution, class and sector-wise information were

Sl. No.	Accounting Standards	Essence of IGAS	Compliance by State Government	Impact of deficiency
		along with additions, deletions, invoked, discharged and outstanding at the end of the year.		not furnished.
2.	<b>IGAS-2:</b> Accounting and Classification of Grants-in-Aid	Grants-in-aid are to be classified as revenue expenditure in the accounts of the grantor and as revenue receipts in the accounts of the grantee, irrespective of the end use	Not complied (Statement 10 of Finance Accounts)	During 2023-24, the State Government budgeted and booked expenditure of ₹ 1,488.52 crore under capital head instead of revenue head, out of which ₹ 1,482.43 crore was given as grants-in-aid for creation of capital assets. Non-compliance with the Standard led to understatement of Revenue expenditure and overstatement of capital expenditure to that extent. As a result, Revenue deficits were understated during the year 2023-24 which is discussed at paragraph no. 2.4.3
3.	<b>IGAS-3:</b> Loans and Advances made by Government	This Standard relates to recognition, measurement, valuation and reporting in respect of loans and advances disbursed by the Government in its Financial Statements to ensure complete, accurate and uniform accounting practices	Partially complied (Statement 7 and 18 of Finance Accounts)	While the Government complied with the format prescribed by the Standard, the detailed information on repayment of Loans in arrears (principal and interest) of loanee/entities were not furnished by the State Government

#### 4.16 Submission of Accounts/ Separate Audit Reports of Autonomous Bodies

As per Section 19(3) of the CAG's DPC Act, the Governor/ Administrator may, in the public interest, request the CAG to audit the accounts of a corporation established by law made by the legislature of the State or of the Union Territory, as the case may be, and where such request has been made, the CAG shall audit the accounts of such corporation and shall have, for the purposes of such audit, right of access to the books and accounts of such corporation.

Apart from Section 19, where the audit of the accounts of any body or authority has not been entrusted to the CAG by or under any law, he shall, if requested so to do by the President, or the Governor of a State or the Administrator of a Union Territory having a Legislative Assembly, as the case may be, undertake the audit of the accounts of such body or authority on such terms and conditions as may be agreed upon between him and the concerned Government and shall have, for the purposes of such audit, right of access to the books and accounts of that body or authority (Section 20).

Audit certificate is issued in case of above-mentioned autonomous bodies and authorities provided CAG is the sole auditor. Thus, these bodies and authorities are required to prepare

annual accounts and submit to the Principal Accountant General (Audit) for audit. Apart from Audit certificate, on the completion of financial audit, the audit office issues a Separate Audit Report (SAR) that is part of the audit certificate on the accounts. These SARs are to be placed before the State Legislature.

Due to non-submission of Annual Accounts, the status of grants received and utilization as on 30 September 2024, are not ascertained by the Principal Accountant General (Audit).

The detailed status of the Arrear of accounts of the institutions/bodies/authorities which attracts audit under Section 14 of the CAG's DPC Act, 1971 are shown in **Appendix 4.3**. It can be seen that out of 51 bodies or authorities, nine bodies or authorities did not submit their Accounts since inception to 2023-24 and the accounts of the 35 bodies were pending for one to 14 years as on September 2024. As a result, total grants received and utilisation thereof by them could not be ascertained by Audit.

The Status of rendition of accounts which attracts Audit under Sections 19(2), 19(3) and 20(1) of the CAG's DPC Act 1971, issuance of SAR and its placement in the Legislature as on 31 March 2024 are given in **Appendix 4.4**.

#### **4.17 Timeliness and Quality of Accounts**

The accounts of the State Government are compiled by the Principal Accountant General (A&E) from the initial accounts rendered by district treasuries, sub-treasuries, Resident Commissioner (New Delhi), cyber treasury, public works divisions and forest divisions, apart from the RBI advice. There are often delays in rendition of monthly accounts. Due to the failure of the account rendering units to furnish accounts on time, some accounts are excluded from the monthly Civil Accounts by the Principal Accountant General (A&E).

Exclusion of accounts not only distorts the budgetary position of the Government, but also impacts its monitoring of fund flow to the last mile of implementation, its planned pacing of expenditure on developmental programmes, providing intended benefits to the targeted beneficiaries, functioning of departments, etc. during the year. In short, the State Government needs to monitor closely and ensure the rendition of accounts by the treasuries, account rendering authorities to the Principal Accountant General (A&E) on a timely basis, to manage its own budget more effectively.

The accounts of the State Government are compiled by the Principal Accountant General (A&E) from the initial accounts rendered by Nine Treasuries (including one e-Treasury), 13 Sub-Treasuries, apart from the RBI advices. The due date for submission of accounts of a particular month is the 10<sup>th</sup> of the following month except in the case of the month of March, where it is 15<sup>th</sup> of April. During the financial year 2023-24. The Treasuries submitted the monthly accounts within the stipulated period in the last four months of the financial year. There was negligible delay for the rest of the months ranging from one to four days in submission of the monthly accounts.

### **Other Issues**

#### **4.18 Follow-up action on State Finances Audit Report**

In every State, the Public Accounts Committee (PAC)/Finance Department requires the line departments to provide *suo motu* Explanatory Notes (EN) on the paragraphs featuring in the

Audit Reports within three months of placing the Reports in the Legislature. The line departments are also required to provide Action Taken Notes (ATNs) to the AG (for vetting and onward transmission to the PAC) within three months of tabling the Reports.

The Finance Department issued instructions (July 1993) to all the departments to initiate *suo moto* action on all paragraphs and reviews featuring in the Audit Reports irrespective of whether the cases had been taken up for examination by PAC or not.

The State Finances Audit Report (SFAR) of the Government of Tripura for the years 2022-23 was sent to the State Government on 16 April 2024 for placing in the State Legislative Assembly. The Audit Report was placed in the Tripura Legislative Assembly on 04 September 2024. Further, follow up action on the report has not been received from the State Government as of March 2025.

#### 4.19 Conclusions

- ❖ 2,867 Utilisation Certificates (UCs) in respect of grants aggregating ₹ 960.87 crore given to Departments of the State Government during the period up to March 2024 have not been submitted to the Accountant General (A&E). Non submission of UCs is fraught with the risk of fraud and misappropriation of funds.
- ❖ During 2023-24, ₹ 44.26 crore was drawn through 843 AC Bills of which 805 AC bills of ₹ 43.87 crore (99.11 *per cent*) were drawn in March 2024. DCC bills in respect of a total of 1,134 AC bills involving ₹ 66.92 crore were pending as on 31 March 2024. Non adjustment of advances for long period is fraught with the risk of misappropriation.
- ❖ During 2023-24, ₹ 137.41 crore was credited to the PD Account of which ₹ 26.34 crore was transferred from the Consolidated Fund of the State and the rest amount was deposited by Challan. As on 31 March 2024, there were 205 PD accounts with the balance of ₹ 320.98 crore.
- ❖ During 2023-24, the State Government transferred/deposited ₹ 570.86 crore into DDOs Bank Accounts. As per information furnished by the State Government, there was an unspent balance of ₹ 550.13 crore in 674 DDOs' Bank Account as on 31 March 2024.
- ❖ The State Government classified ₹ 242.57 crore (Receipts) under Minor Head 800-Other Receipts constituting 1.18 *per cent* of Revenue Receipts. Similarly, the State booked as expenditure of ₹ 64.46 crore under Minor Head 800-Other Expenditure constituting 0.30 *per cent* of Revenue and Capital expenditure during the year 2023-24.
- ❖ There was an outstanding amount of ₹ 1,499.13 crore in respect of various claims which pertains up to the end of December 2024. Such unpaid claims will create miscellaneous liabilities of the State Government to the next financial years.
- ❖ Out of 51 bodies or authorities, nine bodies or authorities did not submit their accounts since inception and the accounts of the 35 bodies were pending for 1 to 14 years as on September 2024.

#### 4.20 Recommendations

- i. *The Government may ensure submission of Utilisation Certificates (UCs) by the grantee within the time frame and institute a mechanism whereby subsequent release of funds is made consequent on furnishing of UCs of earlier releases.*

- ii. *The Government may consider carrying out adjustment of Abstract Contingent bills within the stipulated period, as required under the Rules.*
- iii. *The Finance Department should review all Personal Deposit (PD) accounts to ensure that all amounts unnecessarily lying in these PD accounts are immediately remitted to the Consolidated Fund as per the extant rules. Further, the Finance Department should reiterate the instructions contained in the financial rules and ensure that appropriate action is taken against departmental officers who fail to follow the rules.*
- iv. *The Finance Department should monitor the utilization of unspent balances remained in DDOs accounts.*
- v. *The Finance Department should consider evolving a system to expedite the process of compilation and submission of annual accounts by autonomous bodies and departmentally run undertakings in order to assess their financial position. It should also hold the concerned officers responsible for delays in finalization and submission of accounts.*
- vi. *The Finance Department should, in consultation with the Accountant General (A&E), conduct a comprehensive review of all items presently appearing under Minor Head 800 and ensure that in future all such receipts and expenditure are booked under the appropriate heads of account.*

Agartala

The: 05 May 2025



(SHAIENDRA VIKRAM SINGH)  
Principal Accountant General (Audit), Tripura

Countersigned

New Delhi

The: 13 May 2025



(K. SANJAY MURTHY)  
Comptroller and Auditor General of India



## **APPENDICES**



# APPENDIX-1.1

## Part-A

### A brief Profile of Tripura (Reference: Paragraph No. 1.1)

A. General Data								
Sl. No.	Particulars	Figures						
		All India		Tripura				
1.	Area (in sq. kms)	32,87,469.00		10,486.43				
2.	Population 2024 (in crore)	140.07 <sup>#</sup>		0.42 (2024) <sup>**</sup>				
3.	Density of Population (persons per sq. km)	426.09		399.01				
4.	Literacy (in per cent)	73.00		87.20				
5.	Gross State Domestic Product (GSDP) 2023-24 (₹ in crore)	2,95,35,667		82,624.73(A) <sup>**</sup>				
6.	Per capita GDP/GSDP(in ₹) 2023-24	2,11,725		1,98,379				
7.	Population Below Poverty Line (BPL) 2011-12 (in per cent)	21.92		14.05				
8.	Infant mortality (per 1000 live births) (per 1000 live births 2020)	28.00		18				
9.	Life Expectancy at birth (in 2016-20)	70.00 (2023-24)		Male-71, Female-74 2015-19)				
10.	Gini Coefficient <sup>32</sup> (2021)	32.80 <sup>@</sup>		NA				
11.	Human Development Index (HD)- All India Average <sup>§</sup>	2021: 0.633 2022: 0.644		NA				
B. Financial Data								
Particulars	Growth Rate (%)							
	2014-15 to 2017-18		2018-19 to 2021-22		2021-22 to 2022-23		2022-23 to 2023-24	
	NE&H*	Tripura	NE&H*	Tripura	NE&H*	Tripura	NE&H*	Tripura
Revenue Receipts	13.23	2.90	7.90	13.55	11.02	3.95	4.79	12.17
Own Tax Revenue	10.54	6.59	7.55	14.00	17.39	14.68	12.61	9.59
Non-tax Revenue	17.07	36.00	(-7.60)	(-9.69)	34.51	46.78	6.60	4.52
Total Receipts	13.43	5.25	11.90	10.75	8.65	4.23	10.67	14.47
Total Expenditure	11.85	5.67	8.18	9.48	13.26	13.25	4.25	6.56
Revenue Expenditure	11.46	11.64	7.60	10.69	15.26	10.01	2.24	3.40
Capital Expenditure	13.94	(-14.44)	11.09	(-1.35)	1.03	50.04	18.00	32.74
Capital Outlay	15.09	(-14.39)	11.49	(-2.59)	1.50	47.92	18.67	35.01
Disbursement of Loans and Advances	(-12.87)	(-24.09)	(-5.61)	277.98	(-27.60)	103.70	(-37.40)	(-9.09)
Revenue Expenditure on Education	11.22	13.19	4.07	(-1.61)	11.76	1.69	3.26	4.64
Revenue Expenditure on Health & Family Welfare	15.66	5.79	12.96	10.67	9.15	(-2.95)	(-4.03)	11.53
Revenue Expenditure on Salary & Wages	11.62	16.82	3.95	0.44	10.05	5.39	3.32	10.05
Revenue Expenditure on Pensions	22.84	24.24	15.05	7.31	10.74	6.44	3.16	14.46
Subsidy payments	29.08	(-7.12)	(-5.64)	(-0.25)	15.50	22.33	(-9.14)	(-24.64)

**Source:** <sup>#</sup>Report of the Technical Group on Population Projections, July 2020 by National Commission on Population, Ministry of Health and Family Welfare, Government of India.

<sup>\*\*</sup>Directorate of Economic and Statistics, Government of Tripura. (A): Advance Estimate. (41.65 lakh)

\* 11 NE and Himalayan States.

<sup>@</sup> Source: World Bank

<sup>§</sup> UNDP Human Development Report 2023/2024

<sup>32</sup> Gini coefficient is a measures of inequality of income among the population value rate is from zero to one, closer to zero inequality is less; closer to one inequality is higher.

**Part-B**  
**Methodology Adopted for the Assessment of Fiscal Position**

The norms/Ceilings prescribed by the XIV FC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act (**Para 1.2**) are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that Gross State Domestic Product (GSDP) is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure, etc., are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

*The GSDP figures and other calculation wherever related to GSDP may vary with those appearing in the previous years' Audit Reports as the GSDP figures are updated periodically and adopted as furnished at the time of preparation of this Report.*

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

**List of terms used in the Chapter II and basis for their calculation**

Term	Basis for calculation
Buoyancy of a parameter	Rate of growth of the parameter ÷ GSDP growth
Buoyancy of a parameter (X) with respect to another parameter	Rate of growth of the parameter (X) ÷ Rate of growth of the parameter (Y)
Rate of Growth (ROG)	$\{(Current\ year\ Amount \div Previous\ year\ Amount) - 1\} * 100$
Average	Trend of growth over a period of 5 years
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	$Interest\ payment / [(amount\ of\ previous\ year's\ fiscal\ liabilities + current\ year's\ fiscal\ liabilities)/2] * 100$
Interest Spread	GSDP growth – Weighted Interest rates
Quantum Spread	Debt stock * Interest Spread/100
Interest received as <i>per cent</i> to loans outstanding	$Interest\ received / [(Opening\ Balance + Closing\ Balance\ of\ Loans\ and\ Advances)/2] * 100$
Revenue Deficit	Revenue receipt – revenue expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit/Surplus	Fiscal Deficit/Surplus – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <i>minus</i> Plan grants and Non-plan Revenue Expenditure excluding debits under 2048 – Appropriation for reduction or avoidance of debt.
Compound Annual Growth Rate (CAGR)	The Compound Annual Growth Rate is calculated by taking the $n^{th}$ root of the total percentage growth rate, where n is the number of years in the period being considered. $CAGR = [Ending\ Value/Beginning\ Value]^{(1/no.\ of\ years)} - 1$

**Appendix - 1.1(contd.)**  
**Part-C**  
**Abstract of Receipts and Disbursements for the year 2023-24**  
*(Reference: Paragraph No. 1.1)*

(₹ in crore)

Receipts			Disbursements						
2022-23	Particulars		2023-24	2022-23	Particulars	State fund	Central Assistance/ CSS	Total	2023-24
<b>Section-A: Revenue</b>									
<b>18,309.01</b>	<b>I. Revenue Receipts</b>		<b>20,538.02</b>	<b>17,738.71</b>	<b>I. Revenue Expenditure</b>	<b>15,441.09</b>	<b>2,900.96</b>	<b>18,342.05</b>	<b>18,342.05</b>
2,999.68	-Tax Revenue	3,287.41		<b>6,961.32</b>	<b>General Services</b>	<b>7,471.67</b>	<b>47.53</b>	<b>7,519.21</b>	
402.35	-Non-tax Revenue	420.52		<b>7,717.79</b>	<b>Social Services</b>	<b>5,612.85</b>	<b>1,992.77</b>	<b>7,605.62</b>	
6,724.23	-State's Share of Union Taxes and Duties	7,996.82		2,362.39	-Education, Sports, Art and Culture	2,338.43	133.63	2,472.06	
0.00	-Non-Plan Grants	0.00		1,051.29	-Health and Family Welfare	959.48	213.00	1,172.48	
0.00	-Grants for State/ Union Territory Plan Schemes	0.00		2,311.52	-Water Supply, Sanitation, Housing and Urban Development	679.38	1,260.63	1,940.01	
0.00	-Grants for Central Plan Schemes	0.00		57.38	-Information and Broadcasting	62.15	00	62.15	
3,475.40	Grants for Centrally Sponsored Plan Schemes	4,078.99		466.05	-Welfare of SCs, STs and OBCs	399.34	171.67	571.01	
(-) 2.89	Grants for Special Plan Schemes (NEC)	-		48.40	-Labour and Labour Welfare	51.80	00	51.80	
				1,418.47	-Social Welfare and Nutrition	1,119.28	213.84	1,333.12	
4,654.90	Finance Commission grants	4,577.16		2.29	-Others	2.99	00	2.99	
55.34	Other grants	177.11		<b>2,733.64</b>	<b>Economic Services</b>	<b>1,917.19</b>	<b>860.65</b>	<b>2,777.85</b>	
				807.68	-Agriculture and Allied Activities	707.90	159.67	867.57	
				998.13	-Rural Development	484.76	654.59	1,139.36	
				1.83	-Special Areas Programme (NEC)	00	00	00	
				64.58	-Irrigation and Flood Control	69.79	0.28	70.07	
				123.55	-Energy	99.43	00	99.43	
				89.47	-Industry and Minerals	84.70	4.90	89.60	
				448.35	-Transport	346.67	17.29	363.96	
				45.15	Communication	3.29	00	3.29	
				10.41	-Science, Technology and Environment	11.84	00	11.84	
				144.50	-General Economic Services	108.81	23.92	132.73	
				<b>325.96</b>	<b>Grants-in-Aid and contributions</b>	<b>439.37</b>	<b>00</b>	<b>439.37</b>	
<b>0.00</b>	<b>II. Revenue Deficit carried over to Section-B</b>		<b>0.00</b>	<b>570.30</b>	<b>II. Revenue Surplus carried over to Section-B</b>				<b>2,195.97</b>
<b>18,309.01</b>	<b>Total: Section- A</b>		<b>20,538.02</b>	<b>18,309.01</b>	<b>Total</b>				<b>20,538.02</b>

**Appendix - 1.1 (contd.)**  
**Part-C**  
**Abstract of Receipts and Disbursements for the year 2023-24**  
(Reference: Paragraph No. 1.1)

(₹ in crore)

Receipts				Disbursements					
2022-23	Particulars		2023-24	2022-23	Particulars	State fund	Central Assistance /CSS	Total	2023-24
<b>Section-B: Others</b>									
3,424.61	III. Opening cash balance including permanent advance and cash balance investment		2,188.84	0.00	III. Opening overdraft from Reserve Bank of India	0.00	0.00	0.00	0.00
0.00	IV. Misc. Capital Receipts		0.00	2,024.97	IV. Capital Outlay	1,934.84	799.35	2,734.19	
				503.21	General Services	262.03	1.35	263.38	
				683.69	Social Services	581.68	374.86	956.54	
51.59	V. Recoveries of Loans & Advances		0.89	73.77	-Education, Sports, Art and Culture	126.25	91.98	218.23	
0.61	From Government servants	0.39		79.00	-Health and Family Welfare	42.19	21.77	63.96	
50.98	From others	0.50		127.59	-Water Supply and Sanitation	113.59	35.79	149.38	
570.30	VI. Revenue Surplus brought down		2,195.97						
877.42	VII. Public Debt Receipts		1,400.68	260.52	-Housing and Urban Development	258.11	168.85	426.96	
519.36	Internal Debt other than WMAs	703.23		103.92	-Welfare of SCs, STs and OBCs	36.55	51.63	88.18	
0.00	Transactions under WMAs			7.73	Information and Broadcasting	1.25	0	1.25	
358.06	Loans & Advances from GoI	697.46		31.16	-Social Welfare and Nutrition	3.74	4.84	8.58	
				0.00	-Others	0.00	0.00	0.00	
3,009.32	VIII. Public Account Receipts		2,988.86	838.07	Economic Services	1,091.14	423.14	1,514.28	
1,713.24	Small Savings and Provident Funds, etc.	1,827.20		182.45	-Agriculture and Allied Activities	79.82	90.73	170.55	
496.52	Reserve Fund	504.55		32.39	-Rural Development	47.16	3.29	50.45	
297.34	Sinking Fund (earmarked fund)	172.02		39.50	-Special Areas Programme	00	0.03	0.03	
497.46	Deposits and Advances	459.78		67.37	-Irrigation and Flood Control	90.43	8.00	98.43	
4.77	Suspense and Miscellaneous	25.70		76.38	-Energy	40.06	224.14	264.20	
(-)0.01	Remittances	(-)0.39		19.36	-Industry and Minerals	64.77	15.00	79.77	
				362.40	-Transport	690.56	79.30	769.86	
0.00	IX. Closing overdraft from RBI	0.00	0.00	12.68	-Science, Technology and Environment	0	0	0	
				45.54	-General Economic Services	78.34	2.65	80.99	

## Appendix - 1.1 (contd.)

## Part-C

## Abstract of Receipts and Disbursements for the year 2023-24

(Reference: Paragraph No. 1.1)

(` in crore)

Receipts				Disbursements					
2022-23	Particulars		2023-24	2022-23	Particulars	State fund	Central Assistance /CSS	Total	2023-24
				109.65	<b>Loans and Advances Disbursed</b>			100.25	
				108.51	For Power Projects	100.00			
				1.14	-To Government Servants	0.25			
				0	-To others	0			
					<b>Revenue deficit brought down</b>			0.00	0.00
				991.66	<b>Repayment of Public Debt</b>		0	904.27	
				958.70	-Internal Debt other than WMAs	871.56	0		
				00	Transactions under WMAs including Overdraft		0		
				32.96	-Repayment of Loans and Advances to Central Government	32.71	0		
				2,618.12	<b>Public Account Disbursements</b>		0	2,459.78	
				1,603.27	-Small Savings and Provident Funds	1,587.11			
				446.63	-Reserve Fund	376.08			
				557.46	-Deposits and Advances	501.82			
				10.94	-Suspense	(-)5.22			
				-0.18	-Remittances	(-)0.01			
				2,188.84	<b>Cash Balance at end</b>			2,576.75	
				(-) 1.13	Remittances in Transit – Local-	(-)1.13			
				29.82	-Departmental Cash Balance including permanent advance	29.83			
				1,027.67	- Investment of earmarked funds	1,204.06			
				1,131.42	-Cash Balance investment	1,346.36			
				1.06	-Deposit with Reserve Bank of India	(-)2.37			
7,933.24	<b>Total: Section-B</b>		8,775.24	7,933.24	<b>Total: Section-B</b>			8,775.24	

**Appendix - 1.1(contd.)**  
**Part-D**  
**Time Series Data on State Government Finances**  
*(Reference: Paragraph No.1.1)*

(₹ in crore)

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Part –A: Receipts</b>					
<b>1. Revenue Receipts</b>	<b>11,001.59</b>	<b>13,292.40</b>	<b>17,613.95</b>	<b>18,309.01</b>	<b>20,538.02</b>
(i) Tax Revenue	2,101.79 (19)	2,332.44 (18)	2,616.31 (15)	2,999.68 (16)	3,287.41 (16)
Taxes on Agricultural Income	0.08(#)	0.04	0.04	0.20	0.02
Taxes on Sales, Trade, etc.	435.88 (21)	403.19 (17)	463.12 (18)	463.57 (15)	541.15 (16)
State Goods and Service Tax	1026.63 (49)	1056.01 (45)	1,282.69 (49)	1,459.01 (49)	1,589.78 (48)
State Excise	231.70 (11)	287.36 (12)	319.60(12)	368.11 (12)	417.00 (13)
Taxes on Vehicles	97.14 (5)	97.41 (4)	103.22 (4)	117.55 (4)	142.73 (4)
Stamps and Registration Fees	61.67 (3)	69.53 (3)	89.65 (3)	102.53 (3)	115.15 (4)
Land Revenue	12.98 (6)	9.85 (1)	8.94(1)	12.59 (1)	22.24 (1)
Other Taxes including taxes on commodities and services	235.71 (11)	409.05 (18)	349.05 (13)	476.12 (16)	459.34 <sup>33</sup> (14)
(ii) Non-tax Revenue	271.65 (2)	285.49 (2)	274.11 (1)	402.35 (2)	420.52 (2)
(iii) State's share of Union Taxes and Duties	4,211.78 (38)	4,218.45 (31)	6,077.52 (35)	6,724.23 (37)	7,996.82 (39)
(iv) Grants-in-aid from Government of India	4,416.37 (40)	6,456.02 (49)	8,646.01 (49)	8,182.75 (45)	8,833.27 (43)
<b>2. Misc. Capital Receipts</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3. Recoveries of Loans and Advances</b>	<b>0.73</b>	<b>1.25</b>	<b>0.87</b>	<b>51.59</b>	<b>0.89</b>
<b>4. Total Revenue and Non-debt Capital Receipts (1+2+3)</b>	<b>11,002.32</b>	<b>13,293.65</b>	<b>17,614.82</b>	<b>18,360.60</b>	<b>20,538.91</b>
<b>5. Public Debt Receipts</b>	<b>3,257.77</b>	<b>2848.35</b>	<b>1,047.09</b>	<b>877.42</b>	<b>1,400.68</b>
Internal Debt (excluding WMAs and Overdrafts)	3,081.05	2,224.42	520.79	519.36	703.22
Net transactions under WMAs and Overdrafts	176.66	95.95	0.00	0.00	0.00
Loans and Advances from Government of India	0.06	527.98	526.30	358.06	697.46
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>14,260.09</b>	<b>16,142.00</b>	<b>18,661.91</b>	<b>19,238.02</b>	<b>21,939.59</b>
<b>7. Contingency Fund Receipts</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>8. Net Receipts from Public Account</b>	<b>970.51</b>	<b>1170.37</b>	<b>552.80</b>	<b>391.20</b>	<b>529.09</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>15,230.60</b>	<b>17,312.37</b>	<b>19,214.71</b>	<b>19,629.22</b>	<b>22,468.68</b>
<b>Part –B: Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>13,376.91</b> (94)	<b>14,367.82</b> (95)	<b>16,125.24</b> (92)	<b>17,738.71</b> (97)	<b>18,342.05</b> (89)
General Services (including Interest Payment)	5,680.08 (42)	5,859.20 (41)	6,576.32 (41)	6,961.32 (39)	7,519.21 (37)
Economic Services	1,950.52 (15)	2,316.86 (16)	2,561.96 (16)	2,733.64 (15)	2,777.85 (14)
Social Services	5,478.31 (41)	5,905.21 (41)	6,678.97 (41)	7,717.79 (44)	7,605.62 (37)
Grants-in-aid and Contributions	268.00 (2)	268.55 (2)	307.99 (2)	325.96 (2)	439.37 (2)

<sup>33</sup> Includes Taxes and duties of electricity: ₹ 43.48 crore; Other taxes on income and expenditure excluding share of net proceeds: ₹ 41.23 crore and Other Taxes on Commodities and Services excluding share of net proceeds: ₹ 374.63 crore.

**Appendix - 1.1 (contd.)**  
**Part-D**  
**Time Series Data on State Government Finances**  
*(Reference: Paragraph No.1.1)*

(₹ in crore)

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
<b>11. Capital Expenditure</b>	<b>883.22</b>	<b>832.08</b>	<b>1,368.95</b>	<b>2,024.97</b>	<b>2,734.19</b>
	(6)	(5)	(8)	(10)	(13)
General Services	84.50	85.60	225.52	503.21	263.38
	(10)	(10)	(16)	(25)	(10)
Economic Services	452.89	392.77	656.56	838.07	1,514.27
	(51)	(47)	(48)	(41)	(55)
Social Services	345.83	353.71	486.88	683.69	956.54
	(39)	(43)	(36)	(34)	(35)
<b>12. Disbursement of Loans and Advances</b>	<b>3.75</b>	<b>2.89</b>	<b>54.08(0.31)</b>	<b>109.65</b>	<b>100.25</b>
<b>13. Total Expenditure (10+11+12)</b>	<b>14,263.88</b>	<b>15,202.79</b>	<b>17,548.28</b>	<b>19,873.33</b>	<b>21,176.49</b>
<b>14. Repayments of Public Debt</b>	<b>889.07</b>	<b>741.24</b>	<b>656.34</b>	<b>991.66</b>	<b>904.27</b>
Internal Debt (excluding WMAs and Overdrafts)	680.14	612.46	623.40	958.70	871.56
Net transactions under WMAs and Overdrafts	176.66	95.95	0.00	0.00	0.00
Loans and Advances from GoI	32.27	32.83	32.94	32.96	32.71
<b>15. Appropriation to Contingency Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>16. Total Disbursement out of Consolidated Fund (13+14+15)</b>	<b>15,152.95</b>	<b>15,944.03</b>	<b>18,204.61</b>	<b>20,864.99</b>	<b>22,080.76</b>
<b>17. Contingency Fund Disbursements</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>18. Total disbursement by the State (16+17)</b>	<b>15,152.95</b>	<b>15,944.00</b>	<b>18,204.61</b>	<b>20,864.99</b>	<b>22,080.76</b>
<b>Part –C: Deficits</b>					
<b>19. Revenue Deficit (-)/ Surplus (+) (1-10)</b>	<b>(-)2,375.32</b>	<b>(-)1,075.42</b>	<b>1,488.71</b>	<b>570.30</b>	<b>2,195.97</b>
<b>20. Fiscal Deficit (-) / Surplus (+) (4 - 13)</b>	<b>(-)3,261.56</b>	<b>(-)1,909.14</b>	<b>66.55</b>	<b>(-) 1,512.73</b>	<b>(-)637.58</b>
<b>21. Primary Surplus (+)/ Deficit (-)</b>	<b>(-)2,136.58</b>	<b>(-)624.33</b>	<b>1,464.71</b>	<b>(-) 139.21</b>	<b>695.84</b>
<b>22. Interest Payments (percentage of Revenue Expenditure)</b>	<b>1,124.98</b>	<b>1,284.81</b>	<b>1,398.16</b>	<b>1,373.52</b>	<b>1,333.42</b>
	(8.41)	(8.94)	(8.67)	(7.74)	(7.27)
<b>23. Financial Assistance to Local Bodies etc.</b>	<b>2638.52</b>	<b>2865.49</b>	<b>4,391.22</b>	<b>6,247.05</b>	<b>6,406.72</b>
<b>24. WMAs/ Overdraft availed (days)</b>	<b>0.00</b>	<b>30</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>25. Interest on WMAs/ Overdraft</b>	<b>0.10</b>	<b>0.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>26. Gross State Domestic Product (GSDP)*</b>	<b>54,151</b>	<b>53,504</b>	<b>62,302</b>	<b>72,347</b>	<b>82624.73 (A)</b>
				(1 <sup>st</sup> RE)	
<b>27. Outstanding Fiscal Liabilities**(year-end)</b>	<b>17,845.71</b>	<b>21,083.10</b>	<b>21,732.32</b>	<b>21,687.06</b>	<b>22,505.62</b>
<b>28. Outstanding guarantees (year-end)</b>	<b>734.57</b>	<b>771.42</b>	<b>634.26</b>	<b>569.90</b>	<b>602.17</b>
<b>29. Maximum amount guaranteed during the year</b>	<b>246.75</b>	<b>276.40</b>	<b>110.00</b>	<b>1,276.21</b>	<b>1,134.21</b>
<b>30. Number of incomplete projects<sup>34</sup></b>	<b>63</b>	<b>29</b>	<b>63</b>	<b>78</b>	<b>80</b>
<b>31. Capital blocked in incomplete projects</b>	<b>560.86</b>	<b>185.54</b>	<b>263.65</b>	<b>482.71</b>	<b>554.35</b>
Own Tax Revenue/GSDP (ratio)	3.88	4.36	4.19	4.15	3.98
Own Non-tax Revenue/GSDP (ratio)	0.50	0.53	0.44	0.55	0.51
Central Transfers/GSDP (ratio)	15.93	19.95	23.63	20.60	20.37
Total Expenditure/GSDP (ratio)	26.34	28.41	28.17	27.47	25.63
Total Expenditure/Revenue Receipts (ratio)	129.65	114.37	99.63	108.54	103.11
Revenue Expenditure/Total Expenditure (ratio)	93.78	94.51	91.89	89.26	86.62
Expenditure on Social Services/ Total Expenditure (ratio)	40.83	41.17	40.84	42.28	40.43
Expenditure on Economic Services/Total Expenditure (ratio)	16.85	17.82	18.64	18.52	20.74
Capital Expenditure/Total Expenditure (ratio)	6.19	5.47	7.80	10.19	12.91
Capital Expenditure on Social and Economic Services/Total Expenditure	5.60	4.91	6.52	7.66	11.67

<sup>34</sup> Number of incomplete projects from the year 2019-20 to 2023-24 involving ₹ 5 crore and above.

**Appendix - 1.1 (concl.)**  
**Part-D**  
**Time Series Data on State Government Finances**  
*(Reference: Paragraph No.1.1)*

(₹ in crore)

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
<b>III. Management of Fiscal Imbalances</b>					
Revenue (Surplus/ Deficit)/GSDP (ratio)	(-)4.39	(-) 2.01	2.38	0.78	2.66
Fiscal (Surplus/Deficit)/GSDP (ratio)	(-)6.02	(-) 3.57	0.11	(-)2.08	(-)0.77
Primary Deficit (Surplus/Deficit)/GSDP (ratio)	(-)3.94	(-) 1.17	2.34	(-)0.19	0.84
Revenue Surplus/Fiscal Surplus (ratio)/Deficit	(-)72.83	(-) 56.33	2236.98	(-)0.38	(-)3.44
Primary Revenue Balance/GSDP (ratio)	(-)2.31	0.39	4.63	2.69	4.27
<b>IV. Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP (ratio)	32.96	39.40	34.88	29.98	27.24
Fiscal Liabilities/RR (ratio)	162.21	158.61	123.38	118.45	109.59
Interest Payments/RR	10.23	9.67	7.94	7.50	6.49
Debt Redemption (Principal + Interest)/ Total Debt Receipts (ratio)	50.39	68.51	156.63	221.36	129.21
<b>V. Other Fiscal Health Indicators</b>					
Return on Investment	7.95	6.62	1.62	11.66	7.85
Balance from Current Revenue	(-)2,911.38	(-)1,051.32	(-)1,557.25	(-)2,652.21	(-)1,782.07
Financial Assets/Liabilities (ratio)	1.67	1.52	156.57	158.37	165.19
* GSDP (Base year 2011-12) figures have been arrived at on current market prices as per information furnished by the Directorate of Economic & Statistics, Government of Tripura					
** Apart from Public Debt, includes other liabilities (i.e., Small Savings, etc., Reserve Fund and Deposit)					
<b>Note1:</b> Figure in bracket indicates the percentage to Revenue Receipts					
<b>Note2:</b> Figures in brackets represent percentage to total of each sub-heading					
# Negligible					

## Appendix 3.1

## Department wise information on Gender Budget for the Financial Year 2023-24

(Reference: Paragraph No. 3.1.4)

(` in crore)

Sl. No.	Name of the Department	2022-23		2023-24 (B.E.)		Provision for Gender Budget up to December 2023	Percentage of Gender Budget to Total Development Outlay (col. 6 to col. 5)
		Total Development Outlay	Provision for Gender Budget	Total Development Outlay	Provision for Gender Budget		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Higher Education	33.23	10.96	14.23	4.69	2.32	32.96
2	Secondary Education	114.88	19.70	374.65	27.27	27.27	7.28
3	Agriculture	315.84	94.75	335.95	100.78	97.39	30.00
4	Animal Resources Development	209.66	37.73	170.55	68.40	68.40	40.11
5	Urban	95	28.50	134.00	40.20	39.00	30.00
6	Horticulture	41.6	13.73	70.83	23.37	20.89	32.99
7	Labour	1.81	0.68	1.62	0.56	0.55	34.57
8	FW & PM	857.69	411.69	859.85	412.73	422.41	48.00
9	Tribal Welfare	157.99	71.86	191.19	87.59	48.39	45.81
10	SC Welfare	135.31	44.65	134.15	44.26	44.26	32.99
11	ICA	76.36	22.90	67.85	20.00	20.00	29.48
12	OBC Welfare	62.24	20.53	78.63	25.94	25.94	32.99
13	Youth Affairs & Sports	12.77	4.21	18.89	6.23	5.41	32.98
14	Health Service	673.08	222.11	677.21	223.34	231.52	32.98
15	R.D. (Panchayat)	207	93.15	214.00	96.30	96.30	45.00
16	Rural Development	2,033.1	288.92	2,624.00	1,080.32	680.00	41.17
17	Elementary Education	913.49	331.66	926.31	324.20	324.20	35.00
18	Social Welfare & Social Education	1,395.04	779.92	1,508.20	917.00	928.33	60.80
<b>TOTAL</b>		<b>7,336.09</b>	<b>2,497.65</b>	<b>8,402.11</b>	<b>3,503.18</b>	<b>3,082.58</b>	<b>41.69</b>

Source: Gender Budget for the years 2023-24 and 2024-25, Government of Tripura

**Appendix 3.2**  
**Expenditure incurred without budget provision**  
(Reference: Paragraph No. 3.3.1)

Sl. No.	Grant/ Appropriation	Head of Accounts	Number of Schemes/Sub Heads	Expenditure (₹ in crore)
1	6: Revenue Department	<b>2029</b>	<b>Land Revenue</b>	0.59
		103	Land Records	
		99	Others	
2	9: Economics and Statistics	<b>5475</b>	<b>Capital Outlay on Other General Economic Services</b>	0.25
		112	Statistics	
		98	Administration	
3	11: Transport Department	<b>3055</b>	<b>Road Transport</b>	0.36
		001	Direction and Administration	
		98	Administration	
		<b>5055</b>	<b>Capital Outlay on Road Transport</b>	1.50
		103	Workshop Facilities	
		98	Administration	
		789	Special Component Plan for Scheduled Castes	0.55
		98	Centrally Sponsored Scheme - IV	
		796	Tribal Area Sub-plan	0.95
98	Administration			
4	13 - Public Works (R&B) Department	<b>4059</b>	<b>Capital Outlay on Public Works</b>	3.45
		60	<i>Other Buildings</i>	
		051	Construction	
		25	Public Works	3.45
		789	Special Component Plan for Scheduled Castes	
		25	Public Works	1.69
		796	Tribal Area Sub-plan	
		25	Public Works	
5	16 - Health Department	<b>2210</b>	<b>Medical and Public Health</b>	0.11
		04	<i>Rural Health Services-Other Systems of medicine</i>	
		789	Special Component Plan for Scheduled Castes	
		90	State Share for Central Assistance to State Plan	
		796	Tribal Area Sub-plan	0.16
		90	State Share for Central Assistance to State Plan	
		80	<i>General</i>	5.17
		101	Ayushman Bharat-Pradhan Mantri Jan Arogya Yojana (PMJAY)	
		70	State Share	
		<b>4210</b>	<b>Capital Outlay on Medical and Public Health</b>	0.05
		03	<i>Medical Education Training and Research</i>	
		105	Allopathy	
		90	State Share for Central Assistance to State Plan	0.07
		789	Special Component Plan for Scheduled Castes	
90	State Share for Central Assistance to State Plan			

Appendix 3.2 (contd.)

Expenditure incurred without budget provision

(Reference: Paragraph No. 3.3.1)

Sl. No.	Grant/ Appropriation	Head of Accounts	Number of Schemes/Sub Heads	Expenditure (₹ in crore)
		796	Tribal Area Sub-plan	0.10
		90	State Share for Central Assistance to State Plan	
		04	<b>Public Health</b>	
		200	Other Programmes	0.05
		90	State Share for Central Assistance to State Plan	
		789	Special Component Plan for Scheduled Castes	0.08
		90	State Share for Central Assistance to State Plan	
		796	Tribal Area Sub-plan	0.14
		90	State Share for Central Assistance to State Plan	
6	24 -Industries & Commerce Department	<b>4851</b>	<b>Capital Outlay on Village and Small Industries</b>	29.64
		102	Small Scale Industries	
		25	Public Works	
		789	Special Component Plan for Scheduled Castes	1.70
		70	State Share	
		796	Tribal Area Sub-plan	17.67
		25	Public Works	
		70	State Share	
7	29 - Animal Resource Development Department	<b>2403</b>	<b>Animal Husbandry</b>	0.05
		101	Veterinary Services and Animal Health	
		50	State Share of Central Sponsored Scheme	
		113	Administration Investigation and Statistics	0.01
		86	Centrally Sponsored Scheme	
		789	Special Component Plan for Scheduled Castes	0.01
		50	State Share of Central Sponsored Scheme	
		796	Tribal Area Sub-plan	0.01
50	State Share of Central Sponsored Scheme			
8	31 – Rural Development Department	<b>2216</b>	<b>Capital Outlay on Housing</b>	1.12
		03	Rural Housing	
		105	Indira Awaas Yojna	
		50	State Share for Central State Plan	0.83
		789	Special Component Plan for Scheduled Castes	
		50	State Share for Central State Plan	2.93
		796	Tribal Area Sub-plan	
		50	State Share for Central State Plan	26.33
		89	Centrally Sponsored Scheme - IV	
		<b>2501</b>	<b>Special Programme for Rural Development</b>	0.81
		06	Self Employment Programmes	
		102	National Rural Livelyhood Mission	
		89	Centrally Sponsored Scheme - IV	0.81
		789	Special Component Plan for Scheduled Castes	
		89	Centrally Sponsored Scheme - IV	0.33
		796	Tribal Area Sub-plan	
		89	Centrally Sponsored Scheme - IV	0.67

## Appendix 3.2 (concl.)

## Expenditure incurred without budget provision

(Reference: Paragraph No. 3.3.1)

Sl. No	Grant/ Appropriation	Head of Accounts	Number of Schemes/Sub Heads	Expenditure (₹ in crore)
9	35 - Urban Development Department	<b>2217</b>	<b>Urban Development</b>	
		80	General	
		001	Direction and Administration	
		89	Centrally Sponsored Scheme - IV	1.29
		796	Tribal Area Sub-plan	
		89	Centrally Sponsored Scheme - IV	0.77
		<b>4217</b>	<b>Capital Outlay on Urban Development</b>	
		60	Other Urban Development Schemes	
		051	Construction	
		70	State Share	0.56
		89	Centrally Sponsored Scheme - IV	7.63
		789	Special Component Plan for Scheduled Castes	
		70	State Share	0.18
		89	Centrally Sponsored Scheme - IV	2.49
		796	Tribal Area Sub-plan	
89	Centrally Sponsored Scheme - IV	4.55		
10	40 – Education (School) Department	<b>2202</b>	<b>General Education, Sports, Art and Culture</b>	
		01	Elementary Education	
		101	Government Primary Schools	
		50	State Share of Centrally Sponsored Scheme	0.06
		789	Special Component Plan for Scheduled Castes	
		50	State Share of Centrally Sponsored Scheme	0.05
		89	Centrally Sponsored Scheme - IV	0.21
		796	Tribal Area Sub-plan	
		89	Centrally Sponsored Scheme - IV	0.39
		02	Secondary Education	
50	State Share of Centrally Sponsored Scheme	0.99		
11	45: Taxes and Excise	<b>4059</b>	<b>Capital Outlay on Public Works</b>	
		80	General	
		052	Machinery and Equipment	
		98	Administration	0.02
12	62: Education (Elementary)	<b>2236</b>	<b>Nutrition</b>	
		02	Distribution of Nutritious food and beverages	
		796	Tribal Area Sub-plan	
		87	Centrally Sponsored Scheme - II	0.99
<b>Total</b>				<b>123.04</b>

## Appendix 3.3

## Grant-in-aid expenditure designated as 'Grants for creation of capital assets' and booked under Capital Major Heads instead of Revenue Heads

(Reference: Paragraph No. 3.3.3)

Name of scheme	Head of Accounts	Type of misclassification	Amount (₹ in crore)	Owner (s) of assets created (on the basis of scheme guidelines)
Scheme for Safety for Women under Nirbhaya Fund, Enforcement Capabilities for Combating illicit Traffic in Narcotic Drugs & Psychotropic Substances, etc.	4055	Revenue to Capital	0.45	State Government
Special Assistance-Capital, Tripura Bhavan - New Delhi, etc. under Construction	4059	Revenue to Capital	67.64	State Government
State Share of PM SHRI (PM Schools for Rising India), Major works for Infrastructural development of Sports, Youth programmes, etc.	4202	Revenue to Capital	103.47	State Government
Central Pool of Resources for North East & Sikkim (NLCPR), Community Health centre of Ayush, etc. under Tribal Area Sub-plan	4210	Revenue to Capital	7.07	State Government
State Share of National Health Mission (NHM), State share and Central Assistance of NESIDS under Other programme	4211	Revenue to Capital	16.45	State Government
Loan under Special Assistance for Capital Expenditure, Central Assistance under water supply and sanitation such as Swachh Bharat Mission (SBM) – Rural, Jal Jeevan Mission (JJM), etc.	4215	Revenue to Capital	142.90	State Government
Loan under Special Assistance for Capital Expenditure, Special Assistance-Capital, EAP, etc. under Construction	4217	Revenue to Capital	426.13	Individual
Central Assistance of NMAET-SMSP under Seeds, CSS-II under SCP for SC, Special Central Assistance	4225	Revenue to Capital	81.79	State Government
State Share of Integrated Child Protection Scheme (ICPS), Central Assistance under Suganya Bharat Abhijan, etc.	4235	Revenue to Capital	5.38	State Government
State share of Intensification of Forest Management, Central Assistance under Forest Management Scheme, EAP, etc.	4406	Revenue to Capital	90.75	State Government
State Share under other investments for co-operation towards Consumer Co-operatives and other co-operatives, Other Co-operatives	4425	Revenue to Capital	1.50	State Government

## Appendix 3.3 (concl.)

## Grant-in-aid expenditure designated as 'Grants for creation of capital assets' and booked under Capital Major Heads instead of Revenue Heads

(Reference: Paragraph No. 3.3.3)

Name of scheme	Head of Accounts	Type of misclassification	Amount (₹ in crore)	Owner (s) of assets created (on the basis of scheme guidelines)
Central Assistance under Rural development, OTA-CA under SCP for SCs, Rajiv Gandhi Panchayat Sashaktikaran Abhiyan (RGPSA), etc.	4515	Revenue to Capital	3.29	Individual
Central Assistance of Integrated Watershed Management Programme (IWMP)/PMKSY under SCP for SCs, Central Assistance of IWMP/PMKSY under TSP, etc.	4702	Revenue to Capital	8.00	Individual
State Share of Special Assistance-Capital, under Rural Electrification, State share of Power under Investments in Public and Other Undertakings, Central Assistance of NESIDS, RIDF Loan of Various Projects under different Administrative Departments, etc.	4801	Revenue to Capital	264.20	Individual
Central Assistance for EAP, State Share for others such as welfare activities, Loan under Special Assistance for Capital Expenditure, etc.	4851	Revenue to Capital	79.14	State Government
State Share and Central Assistance of PMGSY, EAP, CRF, etc. under District and Other Roads, Central assistance and state share of NLCPR, EAP, PMGSY, PMGSY Roads and Bridges, CRF under TSP	5054	Revenue to Capital	164.81	State Government
State Share and Central Assistance of Infrastructural facilities, etc. under Tourist Infrastructure, Loan under Special Assistance for Capital Expenditure	5452	Revenue to Capital	16.65	Local Bodies
State Share and Central Assistance of Industries and Commerce	5453		2.81	State Government
<b>TOTAL</b>			<b>1,482.43</b>	

Source: Finance Accounts 2023-24

## Appendix 3.4

**Cases where supplementary provision of ₹ one crore and above were obtained in each case during the year 2023-24 which proved unnecessary**

*(Reference: Paragraph No. 3.3.4)*

*(₹ in lakh)*

Sl. No.	Grant No. and Name Revenue Voted	Original	Supplementary	Total	Expenditure	Savings
1	1: Parliamentary Affairs Department	3,312.50	162.00	3,474.50	3,168.27	306.23
2	5: Law Department	17,341.00	1,063.08	18,404.08	16,352.23	2,051.85
3	12: Co-operation Department	3,063.00	141.00	3,204.00	2,595.14	608.86
4	13: Public Works (R&B) Department	80,751.00	3,100.00	83,851.00	6,404.2	19,809.80
5	14: Power Department	11,536.20	563.75	12,099.95	9,943.35	2,156.60
6	17: Information and Cultural Affairs Department	6,860.00	331.51	7,191.51	6,753.91	437.60
7	19: Tribal Welfare Department	79,937.20	7,098.24	87,035.44	71,290.42	15,745.02
8	20: Welfare of Scheduled Castes Department	11,339.65	335.00	11,674.65	2,804.60	8,870.05
9	21: Food, Civil Supplies & Consumer Affairs Department	15,471.00	2,573.00	18,044.00	11,967.24	6,076.76
10	23: Panchayats	4,9841.39	2,262.82	52,104.21	38,934.65	13,169.56
11	24: Industries & Commerce Department	10,389.75	243.40	10,633.15	8,642.76	1,990.39
12	26: Fisheries Department	8,715.34	891.74	9,607.08	7,816.93	1,790.15
13	27: Agriculture and Farmers Welfare	51,238.07	1,237.53	52,475.60	35,230.61	17,244.99
14	28: Horticulture & Soil Conservation	13,051.30	312.01	13,363.31	9,954.01	3,409.30
15	29: Animal Resource Development Department	14,832.80	66.38	14,899.18	12,894.20	2,004.98
16	31: Rural Development Department	2,79,134.58	17,299.28	2,96,433.86	2,46,805.87	49,627.99
17	34: Planning and Co-ordination Department	3,656.70	1,065.95	4,722.65	3,253.11	1,469.54
18	35: Urban Development Department	50,324.63	7,013.25	57,337.88	41,488.28	15,849.60
19	40: Secondary Education	1,78,885.69	7,849.84	1,86,735.53	1,37,521.88	49,213.65
20	41: Social Welfare & Social Education	1,44,539.57	9,895.09	1,54,434.66	1,26,010.98	28,423.68
21	45: Taxes and Excise	3,544.70	466.52	4,011.22	3,425.33	585.89
22	48: High Court	501.25	138.85	640.10	460.62	179.48
23	51: Public Works (Drinking Water and Sanitation) Department	27,753.00	1,027.53	28,780.53	26,782.75	1,997.78
24	52: Family Welfare & Preventive Medicine	82,408.35	9,983.07	92,391.42	61,473.77	30,917.65
25	62: Education (Elementary)	1,02,584.74	2,388.00	1,04,972.74	88,961.42	16,011.32

## Appendix 3.4 (concl.)

## Cases where supplementary provision of ₹ one crore and above were obtained in each case during the year 2023-24 which proved unnecessary

(Reference: Paragraph No. 3.3.4)

(₹ in lakh)

Sl. No.	Grant No. and Name	Original	Supplementary	Total	Expenditure	Savings
<b>Revenue Voted</b>						
26	63: Industries & Commerce (Skill Development)	1,436.50	50.00	1,486.50	269.11	1,217.39
27	64: Health (AGMC & GBP)	17,154.00	391.62	17,545.62	16,212.17	1,333.45
<b>Capital-Voted</b>						
28	6: Revenue Department	6,115.90	584.95	6,700.85	2,900.24	3,800.61
29	11: Transport Department	3,107.20	245.00	3,352.20	2,044.93	1,307.27
30	12: Co-operation Department	644.00	51.02	695.02	526.50	168.52
31	13: Public Works (R&B) Department	1,02,304.00	10,365.00	1,12,669.00	78,838.43	33,830.57
32	15: Public Works (Water Resource) Department	13,117.90	7,890.87	21,008.77	10,015.50	10,993.27
33	19: Tribal Welfare Department	22,509.14	695.86	23,205.00	10,016.79	13,188.21
34	20: Welfare of Scheduled Castes Department	2,076.00	74.00	2,150.00	581.07	1,568.93
35	24: Industries & Commerce Department	16,057.00	2,429.35	18,486.35	14,874.83	3,611.52
36	29: Animal Resource Development Department	2,222.40	524.15	2,746.55	1,002.83	1,743.72
37	30: Forest Department	16,153.00	1,373.97	17,526.97	9,925.10	7,601.87
38	35: Urban Development Department	82,888.00	6,893.78	89,781.78	42,612.97	47,168.81
39	37: Labour	0.00	100.00	100.00	0.00	100.00
40	39: Higher Education	3,757.51	721.68	4,479.19	857.02	3,622.17
41	49: Fire Service Organisation	3,687.00	100.00	3,787.00	3,293.07	493.93
42	52: Family Welfare & Preventive Medicine	3,834.21	2,297.54	6,131.75	3,602.62	2,529.13
43	56: Information Technology	1,200.00	365.32	1,565.32	1,050.17	515.15
44	57: Minorities Welfare	6,129.00	770.69	6,899.69	283.92	6,615.77
45	59: Tourism	3,313.00	1,350.00	4,663.00	1,825.41	2,837.59
<b>Revenue-Charged</b>						
46	30: Forest Department	1,000.00	390.00	1,390.00	0.00	1,390.00

## Appendix 3.5

**Unnecessary re-appropriation**  
(Reference: Paragraph No. 3.3.5)

(₹ in lakh)

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Supp.	Re-app.	Total		
<b>1</b>	<b>4: Election Department</b>							
	<b>2015</b>	<b>Elections</b>						
	102	Electoral Officers						
	05	Establishment	831.40	6.00	5.00	842.40	745.51	96.89
<b>2</b>	<b>6: Revenue Department</b>							
	<b>4059</b>	<b>Capital Outlay on Public Works</b>						
	80	General						
	796	Tribal Area Sub-plan						
	99	Others	300.00	13.15	231.52	544.67	144.67	400.00
	051	Construction						
	99	Others	400.00	481.80	31.84	913.64	0.00	913.64
<b>3</b>	<b>9: Economics and Statistics</b>							
	3454	Census Surveys and Statistics						
	02	Survey and Statistics						
	201	National Sample Survey Organisation						
	99	Others	456.69	0.00	23.31	480.00	32.51	447.49
<b>4</b>	<b>15: Public Works (Water Resource) Department</b>							
	<b>4059</b>	<b>Capital Outlay on Public Works</b>						
	80	General						
	051	Construction						
	25	Public Works	104.00	470.35	205.65	780.00	117.47	662.53
	789	Special Component Plan for Scheduled Castes						
	25	Public Works	34.00	163.58	57.42	255.00	34.02	220.98
	796	Tribal Area Sub Plan						
	25	Public Works	62.00	298.29	104.71	465.00	21.00	444.00
	<b>4702</b>	<b>Capital Outlay on Minor Irrigation</b>						
	102	Ground Water						
	54	National Bank for Agriculture and Rural Development (NABARD)	4,420.00	3,510.06	389.94	8,320.00	4,596.03	3,723.97
	789	Special Component Plan for Scheduled Castes						
	54	National Bank for Agriculture and Rural Development (NABARD)	1,445.00	1,221.37	53.63	2,720.00	1,252.55	1,467.45
	796	Tribal Area Sub Plan						
	54	National Bank for Agriculture and Rural Development (NABARD)	2,635.00	2,227.22	97.78	4,960.00	2,334.43	2,625.57
	796	Tribal Area Sub Plan						
	25	Public Works	31.00	0.00	127.79	158.79	0.00	158.79

## Appendix 3.5 (contd.)

Unnecessary re-appropriation  
(Reference: Paragraph No. 3.3.5)

(₹ in lakh)

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Supp.	Re-app.	Total		
<b>5</b>	<b>16: Health Department</b>							
	<b>4210</b>	<b>Capital Outlay on Medical and Public Health</b>						
	03	Medical Education Training and Research						
	105	Allopathy						
	99	Others	1,746.32	0.00	443.78	2,190.10	837.58	1,352.52
	789	Special Component Plan for Scheduled Castes						
	99	Others	1,086.17	0.00	96.57	1,182.74	349.70	833.04
	796	Tribal Area Sub-plan						
	99	Others	1,867.51	0.00	174.59	2,042.10	220.15	1,821.95
<b>6</b>	<b>18: General Administration (Political) Department</b>							
	<b>2235</b>	<b>Social Security and Welfare</b>						
	02	Social Welfare						
	200	Other Programmes						
	99	Others	479.00	258.20	16.80	754.00	601.66	152.34
<b>7</b>	<b>19: Tribal Welfare Department</b>							
	<b>2225</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>						
	02	Welfare of Scheduled Tribes						
	796	Tribal Area Sub-plan						
	86	Centrally Sponsored Scheme - I	7,003.36	2,029.69	1,890.95	10,924.00	4,000.01	6,923.99
	91	Central Assistance to State Plan	7,191.00	0.00	1,934.00	9,125.00	4,658.32	4,466.68
<b>8</b>	<b>20: Welfare of Scheduled Castes</b>							
	<b>4059</b>	<b>Capital Outlay on Public Works</b>						
	80	General						
	789	Special Component Plan for Scheduled Castes						
	25	Public Works	74.00	0.00	126.00	200.00	0.00	200.00
<b>9</b>	<b>21: Food, Civil Supplies &amp; Consumer Affairs Department</b>							
	<b>3456</b>	<b>Civil Supplies</b>						
	103	Consumer Subsidies						
	50	State Share of Centrally Sponsored Scheme	0.00	1,133.00	427.00	1,560.00	1,014.91	545.09
<b>10</b>	<b>23: Panchayat Raj Department</b>							
	<b>2515</b>	<b>Other Rural Development Programmes</b>						
	101	Human Development						
	43	Finance Commission	6,577.70		0.07	6,577.77	2,631.12	3,946.65
	796	Tribal Area Sub-plan						
	84	Block Advisory Committee	1,740.00	417.15	22.85	2,180.00	2,123.06	56.94

## Appendix 3.5 (contd.)

Unnecessary re-appropriation  
(Reference: Paragraph No. 3.3.5)

(₹ in lakh)

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Supp.	Re-app.	Total		
	4515	Capital Outlay on Other Rural Development Programmes						
	101	Panchayati Raj						
	98	Administration	29.52	0.00	0.78	30.30	0.66	29.64
<b>11</b>	<b>24: Industries &amp; Commerce Department</b>							
	<b>2851</b>	<b>Village and Small Industries</b>						
	102	Small Scale Industries						
	91	Central Assistance to State Plan	260.00	125.80	97.20	483.00	58.50	424.50
	789	Special Component Plan for Scheduled Castes						
	91	Central Assistance to State Plan	112.20	42.05	38.75	193.00	53.12	139.88
	796	Tribal Area Sub-plan						
	91	Central Assistance to State Plan	204.60	73.40	72.00	350.00	96.88	253.12
<b>12</b>	<b>26: Fisheries Department</b>							
	<b>2405</b>	<b>Fisheries</b>						
	101	Inland Fisheries						
	70	State Share	150.00	0.00	24.85	174.85	87.00	87.85
	789	Special Component Plan for Scheduled Castes						
	70	State Share	56.00	0.00	2.00	58.00	22.57	35.43
	796	Tribal Area Sub-plan						
	70	State Share	94.00	0.00	11.15	105.15	62.00	43.15
	<b>4405</b>	<b>Capital Outlay on Fisheries</b>						
	789	Special Component Plan for Scheduled Castes						
	54	National Bank for Agriculture and Rural Development (NABARD)	337.00	0.00	24.07	361.07	13.48	347.59
<b>13</b>	<b>27: Agriculture Department</b>							
	<b>2401</b>	<b>Crop Industry</b>						
	102	Food Grain Crops						
	90	State Share for Central Assistance to State Plan	39.72	0.00	0.10	39.82	19.68	20.14
	91	Central Assistance to State Plan	357.41	0.00	0.99	358.40	177.10	181.30
	103	Seeds						
	65	Suspense Account	1,000.00	0.00	500.00	1,500.00	43.36	1,456.64
	109	Extension and Farmers' Training						
	90	State Share for Central Assistance to State Plan	503.68	0.00	4.27	507.95	363.23	144.72
	91	Central Assistance to State Plan	4,533.10	0.00	572.90	5,106.00	3,269.00	1,837.00
	796	Tribal Area Sub-plan						
	90	State Share for Central Assistance to State Plan	465.44	198.92	128.75	793.11	548.93	244.18

## Appendix 3.5 (contd.)

Unnecessary re-appropriation  
(Reference: Paragraph No. 3.3.5)

(₹ in lakh)

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Supp.	Re-app.	Total		
	91	Central Assistance to State Plan	1,587.10	1,038.61	1,183.13	3,808.84	2,338.37	1,470.47
	<b>4401</b>	<b>Capital Outlay on Crop Husbandry</b>						
	113	Agricultural Engineering						
	54	National Bank for Agriculture and Rural Development (NABARD)	620.59	0.00	128.40	748.99	454.12	294.87
	789	Special Component Plan for Scheduled Castes						
	54	National Bank for Agriculture and Rural Development (NABARD)	223.43	0.00	50.78	274.21	160.55	113.66
	796	Tribal Area Sub-plan						
	54	National Bank for Agriculture and Rural Development (NABARD)	389.96	0.00	23.11	413.07	197.97	215.10
<b>14</b>	<b>28: Horticulture &amp; Soil Conservation</b>							
	<b>2402</b>	<b>Soil and Water Conservation</b>						
	789	Special Component Plan for Scheduled Castes						
	91	Central Assistance to State Plan	340	91.23	42.23	473.49	360.49	113.00
	796	Tribal Area Sub-plan						
	91	Central Assistance to State Plan	620.00	52.74	185.74	858.48	376.48	482.00
<b>15</b>	<b>29: Animal Resource Development Department</b>							
	<b>4403</b>	<b>Capital Outlay on Animal Husbandry</b>						
	101	Veterinary Services and Animal Health						
	54	National Bank for Agriculture and Rural Development (NABARD)	300.00	524.15	100.00	924.15	500.36	423.79
	796	Tribal Area Sub-plan						
	54	National Bank for Agriculture and Rural Development (NABARD)	700.00	0.00	82.00	782.00	255.54	526.46
<b>16</b>	<b>30: Forest Department</b>							
	<b>2406</b>	<b>Forestry and Wild Life</b>						
	02	Environmental Forestry and Wild Life						
	789	Special Component Plan for Scheduled Castes						
	91	Central Assistance to State Plan	200.00	0.00	31.62	231.62	31.62	200.00
	796	Tribal Area Sub-plan						
	91	Central Assistance to State Plan	300.00	0.00	7.66	307.66	57.66	250.00
	04	Afforestation and Ecology Development						

## Appendix 3.5 (contd.)

Unnecessary re-appropriation  
(Reference: Paragraph No. 3.3.5)

(₹ in lakh)

SI No.	Grant No. and Head of account		Provisions				Actual exp.	Final Savings
			Original	Supp.	Re-app.	Total		
	103	State Compensatory Afforestation						
	69	State Compensatory Afforestation Fund - Tripura	2,784.00	0.00	173.00	2957.00	1,462.36	1,494.64
	88	Centrally Sponsored Scheme-III	35.00	0.00	22.53	57.53	7.53	50.00
	796	Tribal Area Sub-plan						
	88	Centrally Sponsored Scheme-III	60.00	0.00	7.94	67.94	7.94	60.00
	01	Forestry						
	101	Forest Conservation, Development and Regeneration						
	91	Central Assistance to State Plan	500.00	0.00	222.00	722.00	0.00	722.00
	102	Social and Farm Forestry						
	91	Central Assistance to State Plan	414.00	0.00	100.00	514.00	0.00	514.00
<b>17</b>	<b>31: Rural Development Department</b>							
	<b>2215</b>	<b>Water Supply and Sanitation</b>						
	101	Panchayati Raj						
	91	Central Assistance to State Plan	7,590.00	0.00	157.91	7,747.91	6,504.59	1,243.32
	789	Special Component Plan for Scheduled Castes						
	91	Central Assistance to State Plan	5,611.70	0.00	131.80	5,743.50	4,824.39	919.11
	796	Tribal Area Sub-plan						
	91	Central Assistance to State Plan	19,806.00	0.00	468.84	20,274.84	17,027.22	3,247.62
<b>18</b>	<b>35: Urban Development Department</b>							
	<b>4217</b>	<b>Capital Outlay on Urban Development</b>						
	03	Integrated Development of Small and Medium Towns						
	051	Construction						
	70	State Share	416.00	0.00	192.14	223.86	10.64	213.22
	90	State Share for Central Assistance to State Plan	648.96	0.00	136.24	785.20	579.75	205.45
	789	Special Component Plan for Scheduled Castes						
	90	State Share for Central Assistance to State Plan	212.16	0.00	44.54	256.70	187.17	69.53
	03	Integrated Development of Small and Medium Towns						
	796	Tribal Area Sub-plan						
	90	State Share for Central Assistance to State Plan	386.88	0.00	81.22	468.10	294.36	173.74

## Appendix 3.5 (contd.)

Unnecessary re-appropriation  
(Reference: Paragraph No. 3.3.5)

(₹ in lakh)

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Supp.	Re-app.	Total		
	60	Other Urban Development Schemes						
	051	Construction						
	64	HUDCO (UIDF)	0.00	74.76	611.64	686.40	0.00	686.40
	789	Special Component Plan for Scheduled Castes						
	64	HUDCO (UIDF)						
	796	Tribal Area Sub-plan						
	64	HUDCO (UIDF)	0.00	372.00	37.20	409.20	0.00	409.20
<b>19</b>	<b>39: Higher Education</b>							
	<b>4202</b>	<b>Capital Outlay on Education, Sports, Art and Culture</b>						
	01	General Education						
	203	University and Higher Education						
	41	Human Development	148.40	0.00	59.60	208.00	86.63	121.37
	98	Administration	52.00	0.00	15.60	67.60	42.34	25.26
<b>20</b>	<b>40: Secondary Education</b>							
	<b>2202</b>	<b>General Education</b>						
	01	Elementary Education						
	789	Special Component Plan for Scheduled Castes						
	90	State Share for Central Assistance to State Plan	352.70	41.28	77.53	471.51	214.96	256.55
	91	Central Assistance to State Plan	2,677.50	0.00	317.70	2,995.20	1,934.63	1,060.57
	796	Tribal Area Sub-plan						
	90	State Share for Central Assistance to State Plan	754.39	0.00	1.15	755.54	130.34	625.20
	<b>4059</b>	<b>Capital Outlay on Public Works</b>						
	80	General						
	796	Tribal Area Sub-plan						
	25	Public Works	450.00	176.85	130.50	757.35	347.25	410.10
	202	Secondary Education						
	54	National Bank for Agriculture and Rural Development (NABARD)	2,100.00	3206.17	48.40	5,354.57	1,502.72	3,851.85
<b>21</b>	<b>41: Social Welfare &amp; Social Education</b>							
	<b>2235</b>	<b>Social Security and Welfare</b>						
	02	Social Welfare						
	102	Child Welfare						
	89	CSS Scheme - IV	422.70	0.00	12.12	434.82	308.43	126.39
	103	Women's Welfare						
	89	CSS Scheme - IV	86.64	0.00	1.06	87.70	63.33	24.37
	796	Tribal Area Sub-plan						
	89	CSS Scheme - IV	309.54	0.00	1.97	311.51	221.63	89.88
	789	Special Component Plan for Scheduled Castes						

## Appendix 3.5 (contd.)

Unnecessary re-appropriation  
(Reference: Paragraph No. 3.3.5)

(₹ in lakh)

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Supp.	Re-app.	Total		
	91	Central Assistance to State Plan	1,380.00	0.00	103.00	1,483.00	1,294.38	188.62
	<b>4235</b>	<b>Capital Outlay on Social Security and Welfare</b>						
	02	Social Welfare						
	051	Construction						
	90	State Share for Central Assistance to State Plan	1.00	0.00	114.44	115.44	0.00	115.44
	102	Child Welfare						
	89	CSS Scheme - IV	0.00	0.00	52.00	52.00	0.00	52.00
	789	Special Component Plan for Scheduled Castes						
	89	CSS Scheme - IV	0.00	0.00	17.00	17.00	0.00	17.00
	796	Tribal Area Sub-plan						
	89	CSS Scheme - IV	0.00	0.00	31.00	31.00	0.00	31.00
<b>22</b>	<b>43: Finance Department</b>							
	<b>2052</b>	<b>Secretariat-General Services</b>						
	090	Secretariat						
	05	Establishment	2,541.80	0.00	57.36	2,599.16	2,183.68	415.48
<b>23</b>	<b>45: Taxes and Excise</b>							
	<b>2040</b>	<b>Taxes and Sales Trade etc.</b>						
	101	Collection Charges						
	05	Establishment	2,376.70	466.52	68.87	2,912.09	2,443.25	468.84
<b>24</b>	<b>49: Fire Service Organisation</b>							
	<b>4059</b>	<b>Capital Outlay on Public works</b>						
	80	General						
	051	Construction						
	25	Public Works	411.51	0.00	0.39	411.39	216.21	195.69
<b>25</b>	<b>51: Public Works (Drinking Water and Sanitation) Department</b>							
	<b>4215</b>	<b>Capital Outlay on Water Supply and Sanitation</b>						
	01	Water Supply						
	102	Rural Water Supply						
	90	State Share for Central Assistance to State Plan	4,818.32	0.00	919.36	5,737.68	1,923.56	3,814.12
	789	Special Component Plan for Scheduled Castes						
	90	State Share for Central Assistance to State Plan	1,575.22	0.00	300.56	1,875.78	628.87	1,246.91
	796	Tribal Area Sub-plan						
	90	State Share for Central Assistance to State Plan	2,872.46	0.00	548.08	3,420.54	1,146.74	2,273.80
<b>26</b>	<b>52: Family Welfare &amp; Preventive Medicine</b>							
	<b>2210</b>	<b>Medical and Public Health</b>						
	03	Rural Health Services Allopathy						
	104	Community Health Centres						
	16	Hospital	155.97	0.00	0.01	155.98	131.58	24.40

## Appendix 3.5 (contd.)

Unnecessary re-appropriation  
(Reference: Paragraph No. 3.3.5)

(₹ in lakh)

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Supp.	Re-app.	Total		
	<b>2211</b>	<b>Family Welfare</b>						
	796	Tribal Area Sub Plan						
	90	State Share for Central Assistance to State Plan	1,258.54	509.10	0.38	1,768.02	1,320.72	447.30
	<b>4210</b>	<b>Capital Outlay on Medical and Public Health</b>						
	02	Rural Health Services						
	789	Special Component Plan for Scheduled Castes						
	54	National Bank for Agriculture and Rural Development (NABARD)	150.00	0.00	83.16	233.16	83.03	150.13
	796	Tribal Area Sub Plan						
	54	National Bank for Agriculture and Rural Development (NABARD)	250.00	222.48	47.00	519.48	212.32	307.16
	<b>4211</b>	<b>Capital Outlay on Family Welfare</b>						
	101	Rural Family Welfare Service						
	25	Public Works	100.00	44.97	7.03	152.00	61.64	90.36
	789	Special Component Plan for Scheduled Castes						
	25	Public Works	700.00	0.00	17.00	717.00	235.64	481.36
<b>27</b>	<b>53: Tribal Welfare (Research) Department</b>							
	<b>2225</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>						
	80	General						
	001	Direction and Administration						
	33	Welfare Programme	235.76	0.00	3.85	239.61	204.87	34.74
<b>28</b>	<b>56: Information Technology</b>							
	<b>4059</b>	<b>Capital Outlay on Public Works</b>						
	80	General						
	051	Construction						
	25	Public Works	0.00	198.13	14.55	212.68	0.00	212.68
	796	Tribal Area Sub Plan						
	25	Public Works	31.00	107.98	18.81	157.79	0.00	157.79
<b>29</b>	<b>57: Minority Welfare</b>							
	<b>4059</b>	<b>Capital Outlay on Public Welfare</b>						
	80	General						
	051	Construction						
	54	National Bank for Agriculture and Rural Development (NABARD)	30.00	418.69	100.00	548.69	256.42	292.27

## Appendix 3.5 (concl.)

Unnecessary re-appropriation  
(Reference: Paragraph No. 3.3.5)

(₹ in lakh)

Sl. No.	Grant No. and Head of accounts		Provisions				Actual exp.	Final savings
			Original	Supp.	Re-app.	Total		
<b>30</b>	<b>58: Home (FSL, PAC, Prosecution &amp; Co-ordination Cell)</b>							
	<b>2055</b>	<b>Police</b>						
	001	Direction and Administration						
	05	Establishment	250.76	0.00	3.86	254.62	192.73	61.89
<b>31</b>	<b>62: Education (Elementary)</b>							
	<b>2202</b>	<b>General Education</b>						
	01	Elementary Education						
	106	Teachers and Other Services						
	41	Human Development	8,100.00	0.00	2,329.90	10,429.90	7,242.31	3,187.59
	05	Language Development						
	200	Other Languages Education						
	41	Human Development	1,870.00	0.00	2,139.90	4,009.90	1,506.67	2,503.23
	<b>2236</b>	<b>Nutrition</b>						
	02	Distribution of nutritious food and beverages						
	102	Mid-day Meals						
	41	Human Development	354.34	0.00	2.30	356.64	175.00	181.64
<b>32</b>	<b>63: Industries &amp; Commerce (Skill development)</b>							
	<b>2851</b>	<b>Village and Small Industries</b>						
	103	Handloom Industries						
	70	State Share	40.80	0.00	0.80	41.60	10.26	31.34

## Appendix 3.6

Statement showing grant-wise savings  
(Reference: Paragraph No. 3.3.6)

(₹ in crore)

Sl. No.	Grant No. and name	Budget	Expenditure	Saving	Utilisation (per cent)	Range of Utilisation (per cent)
1	63: Industries & Commerce (Skill Development)	16.86	2.69	14.17	15.95	0 to 20
2	57: Minorities Welfare	86.74	14.12	72.62	16.28	
	<b>TOTAL</b>	<b>103.60</b>	<b>16.81</b>	<b>86.79</b>		
3	20: Welfare of Scheduled Castes Department	138.25	33.86	104.39	24.49	20 to 40
4	53: Tribal Welfare (Research) Department	19.68	5.49	14.19	27.90	
5	50: Civil Defence	1.89	0.66	1.23	34.92	
6	22: Relief & Rehabilitation Department	136.14	53.18	82.96	39.06	
	<b>TOTAL</b>	<b>295.96</b>	<b>93.19</b>	<b>202.77</b>		
7	9: Economics and Statistics	15.63	6.76	8.87	43.25	40 to 60
8	59: Tourism	59.05	30.12	28.93	51.01	
9	61: Welfare of Other Backward Classes	78.63	41.34	37.29	52.58	
10	30: Forest Department	472.12	257.6	214.52	54.56	
11	35: Urban Development Department	1471.2	841.01	630.19	57.16	
12	15: Public Works (Water Resource) Department	332.96	195.2	137.76	58.63	
	<b>TOTAL</b>	<b>2,429.59</b>	<b>1,372.03</b>	<b>1,057.56</b>		
13	38: General Administration (Printing and Stationery) Department	19.49	12.18	7.31	62.49	60 to 70
14	3: General Administration (SA) Department	179.17	112.89	66.28	63.01	
15	27: Agriculture and Farmers Welfare	604.84	395.91	208.93	65.46	
16	21: Food, Civil Supplies & Consumer Affairs Department	183.63	120.49	63.14	65.62	
17	52: Family Welfare & Preventive Medicine	985.23	650.77	334.46	66.05	
18	26: Fisheries Department	128.29	85.15	43.14	66.37	
19	16: Health Department	685.16	460.24	224.92	67.17	
20	40: Secondary Education	2,334.94	1,585.52	749.42	67.90	
21	34: Planning and Co-ordination Department	47.55	32.6	14.95	68.56	
22	46: Treasuries	11.78	8.12	3.66	68.93	
23	60: Kokborok & Other Minority Languages	1.66	1.15	0.51	69.28	
	<b>TOTAL</b>	<b>5,181.74</b>	<b>3,465.02</b>	<b>1,716.72</b>		
24	44: Small Savings, GI & IF	5.6	3.94	1.66	70.36	70 to 80

## Appendix 3.6 (contd.)

Statement showing grant-wise savings  
(Reference: Paragraph No. 3.3.6)

(₹ in crore)

Sl. No.	Grant No. and name	Budget	Expenditure	Saving	Utilisation (per cent)	Range of Utilisation (per cent)
25	54: Factories and Boilers Organisation	4.67	3.33	1.34	71.31	
26	11: Transport Department	58.48	42.01	16.47	71.84	
27	56: Information Technology	52.97	38.08	14.89	71.89	
28	8: General Administration (P&T) Department	13.15	9.5	3.65	72.24	
29	48: High Court	50.37	36.56	13.81	72.58	
30	13: Public Works (R&B) Department	1,968.69	1,432.27	536.42	72.75	
31	51: Public Works (Drinking Water and Sanitation) Department	569.61	417.09	152.52	73.22	
32	58: Home (FSL, PAC, Prosecution & Co-ordination Cell)	9.33	6.86	2.47	73.53	
33	19: Tribal Welfare Department	1,102.4	813.07	289.33	73.75	
34	23: Panchayats	528.13	392.65	135.48	74.35	
35	39: Higher Education	290.56	217.09	73.47	74.71	
36	28: Horticulture & Soil Conservation	143.13	107.22	35.91	74.91	
37	6: Revenue Department	389.52	297.35	92.17	76.34	
38	37: Labour	16.96	12.98	3.98	76.53	
39	36: Home (Jail) Department	59.67	45.97	13.7	77.04	
40	64: Health (AGMC & GBP)	211.96	163.43	48.53	77.10	
41	42: Education ( Youth Affairs & Sports) Department	122.94	95.89	27.05	78.00	
42	29: Animal Resource Development Department	176.46	138.97	37.49	78.75	
43	41: Social Welfare & Social Education	1,607.16	1,267.06	340.1	78.84	
44	14: Power Department	593.75	468.63	125.12	78.93	
45	7: General Administration (AR) Department	3.91	3.09	0.82	79.03	
46	49: Fire Service Organisation	178.65	141.64	37.01	79.28	
47	55: Employment Service & Manpower Planning	9.19	7.33	1.86	79.76	
	<b>TOTAL</b>	<b>8,167.26</b>	<b>6,162.01</b>	<b>2,005.25</b>		
48	18: General Administration (Political) Department	9.42	7.58	1.84	80.47	80 to 90
49	24: Industries & Commerce Department	291.19	235.18	56.01	80.77	

## Appendix 3.6 (concl.)

Statement showing grant-wise savings  
(Reference: Paragraph No. 3.3.6)

(₹ in crore)

Sl. No.	Grant No. and name	Budget	Expenditure	Saving	Utilisation (per cent)	Range of Utilisation (per cent)	
50	45: Taxes and Excise	43.99	35.66	8.33	81.06		
51	47: College of Agriculture	9.53	7.73	1.8	81.11		
52	31: Rural Development Department	3,091.19	2,541.85	549.34	82.23		
53	32: Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group Department	41.36	34.44	6.92	83.27		
54	12: Co-operation Department	46.72	38.94	7.78	83.35		
55	10: Home (Police) Department	2,177.23	1,836.72	340.51	84.36		
56	62: Education (Elementary)	1,052.14	889.72	162.42	84.56		
57	2: Governor's Secretariat	8.21	7.07	1.14	86.11		
58	5: Law Department	195.92	171.27	24.65	87.42		
59	33: Science, Technology & Environment	13.52	11.84	1.68	87.57		
60	25: Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	40.45	35.56	4.89	87.91		
61	4: Election Department	134.48	118.95	15.53	88.45		
	<b>TOTAL</b>	<b>7,155.35</b>	<b>5,972.51</b>	<b>1,182.84</b>			
62	1: Parliamentary Affairs Department	36.64	33.4	3.24	91.16		90 to 100
63	43: Finance Department	5932.76	5418.93	513.83	91.34		
64	17: Information and Cultural Affairs Department	74.17	68.79	5.38	92.75		
	<b>TOTAL</b>	<b>6,043.57</b>	<b>5,521.12</b>	<b>522.45</b>			

## Appendix 3.7

## Grants/Appropriations, where savings was more than ₹ 100 crore during 2023-24

(Reference: Paragraph No. 3.3.6)

₹ in crore

Sl. No.	Grant No. and Name	Original	Supple- mentary	Total	Expenditure	Savings	Surrender	Savings not surrendered	Percentage of savings to provision
<b>Revenue-Voted</b>									
1	10: Home (Police) Department	2,147.76	0.00	2,147.76	1,826.36	321.40	144.95	176.45	14.96
2	13: Public Works (R&B) Department	807.51	31.00	838.51	640.41	198.10	151.97	46.13	23.63
3	16: Health Department	525.49	0.00	525.49	417.17	108.32	67.82	40.50	20.61
4	23: Panchayats	498.41	22.63	521.04	389.35	131.69	0.99	130.70	25.27
5	27: Agriculture and Farmers Welfare	512.38	12.38	524.76	352.31	172.45	58.87	113.58	32.86
6	30: Forest Department	282.95	0.00	282.95	158.35	124.60	45.81	78.79	44.04
7	31: Rural Development Department	2,791.35	172.99	2,964.34	2,468.06	496.28	201.47	294.81	16.74
8	35: Urban Development Department	503.25	70.13	573.38	414.88	158.50	68.62	89.88	27.64
9	40: Secondary Education	1,788.86	78.50	1,867.36	1,375.22	492.14	187.06	305.08	26.35
10	41: Social Welfare & Social Education	1,445.40	98.95	1,544.35	1,260.11	284.24	107.08	177.16	18.41
11	43: Finance Department	3,427.16	0.00	3,427.16	3,090.50	336.66	270.08	66.58	9.82
12	52: Family Welfare & Preventive Medicine	824.08	99.83	923.91	614.74	309.17	189.49	119.68	33.46
13	62: Education (Elementary)	1,025.85	23.88	1,049.73	889.61	160.12	14.21	145.91	15.25
<b>Capital Voted</b>									
14	13: Public Works (R&B) Department	1,023.04	103.65	1,126.69	788.38	338.31	67.81	270.50	30.03
15	14: Power Department	368.20	104.55	472.75	369.20	103.55	14.00	89.55	21.90
16	15: Public Works (Water Resource) Department	131.18	78.91	210.09	100.16	109.93	11.88	98.05	52.33

## Appendix 3.7 (concl.)

## Grants/Appropriations, where savings was more than ₹ 100 crore during 2023-24

(Reference: Paragraph No. 3.3.6)

(₹ in crore)

Sl. No.	Grant No. and Name	Original	Supplementary	Total	Expenditure	Savings	Surrender	Savings not surrendered	Percentage of savings to provision
17	16: Health Department	159.67	0.00	159.67	43.07	116.60	68.31	48.29	73.03
18	19: Tribal Welfare Department	225.09	6.96	232.05	100.17	131.88	84.00	47.88	56.83
19	35: Urban Development Department	828.88	68.94	897.82	426.13	471.69	195.00	276.69	52.54
20	51: Public Works (Drinking Water and Sanitation) Department	281.80	0.00	281.80	149.26	132.54	49.65	82.89	47.03
<b>Revenue Charged</b>									
21	43: Finance Department	1,589.93	0.00	1,589.93	1,433.91	156.02	95.45	60.57	9.81

## Appendix 3.8

## Grants/Appropriations with low budget utilization of less than 50 per cent during 2023-24

(Reference: Paragraph No. 3.3.6)

(₹ in crore)

Sl. No	Grant No. and Name	Original	Supplementary	Total	Expenditure	Percentage of expenditure
<b>Revenue-Voted</b>						
1	20: Welfare of Scheduled Castes Department	113.40	3.35	116.75	28.05	24.03
2	22: Relief & Rehabilitation Department	136.14	0.00	136.14	53.18	39.06
3	50: Civil Defence	1.89	0.00	1.89	0.66	34.92
4	53: Tribal Welfare (Research) Department	8.65	0.03	8.68	3.49	40.21
5	63: Industries & Commerce (Skill Development)	14.36	0.50	14.86	2.69	18.10
<b>Revenue-Charged</b>						
6	30: Forest Department	10.00	3.90	13.90	0	0.00
<b>Capital-Voted</b>						
7	4: Election Department	2.00	0.00	2.00	0.77	38.50
8	6: Revenue Department	61.16	5.85	67.01	29.00	43.28
9	9: Economics and Statistics	4.00	0.00	4.00	0.25	6.25
10	10: Home (Police) Department	29.47	0.00	29.47	10.36	35.15
11	15: Public Works (Water Resource) Department	131.18	78.91	210.09	100.16	47.67
12	16: Health Department	159.67	0.00	159.67	43.07	26.97
13	19: Tribal Welfare Department	225.09	6.96	232.05	100.17	43.17
14	20: Welfare of Scheduled Castes Department	20.76	0.74	21.50	5.81	27.02
15	21: Food, Civil Supplies & Consumer Affairs Department	3.03	0.16	3.19	0.82	25.71
16	23: Panchayats	7.09	0.00	7.09	3.30	46.54
17	26: Fisheries Department	32.22	0.00	32.22	6.98	21.66
18	29: Animal Resource Development Department	22.23	5.24	27.47	10.03	36.51
19	35: Urban Development Department	828.88	68.94	897.82	426.13	47.46
20	36: Home (Jail) Department	10.10	0.00	10.10	4.13	40.89

## Appendix 3.8 (concl.)

## Grants/Appropriations with low budget utilization of less than 50 per cent during 2023-24

(Reference: Paragraph No. 3.3.6)

(₹ in crore)

Sl. No	Grant No. and Name	Original	Supplementary	Total	Expenditure	Percentage of expenditure
<b>Capital-Voted</b>						
21	38: General Administration (Printing and Stationery) Department	2.60	0.00	2.60	0.17	6.54
22	39: Higher Education	37.57	7.22	44.79	8.57	19.13
23	40: Secondary Education	205.72	261.86	467.58	210.30	44.98
24	41: Social Welfare & Social Education	62.81	0.00	62.81	6.95	11.07
25	43: Finance Department	3.00	0.00	3.00	0.25	8.33
26	45: Taxes and Excise	3.88	0.00	3.88	1.41	36.34
27	53: Tribal Welfare (Research) Department	11.00	0.00	11.00	2.00	18.18
28	57: Minorities Welfare	61.29	7.71	69.00	2.84	4.12
29	59: Tourism	33.13	13.50	46.63	18.25	39.14
30	61: Welfare of Other Backward Classes	21.50	0.00	21.50	0.00	0.00
31	62: Education (Elementary)	2.41	0.00	2.41	0.11	4.56
32	63: Industries & Commerce (Skill Development)	2.00	0.00	2.00	0.00	0.00
34	64: Health (AGMC & GBP)	36.50	0.00	36.50	1.31	3.59

## Appendix 3.9

## Grants/Appropriations where persistent savings of more than ₹ one crore occurred in each case during the last five years

(Reference: Paragraph No. 3.3.6.1)

(₹ in crore)

Sl. No.	Grant No. and Name	2019-20	2020-21	2021-22	2022-23	2023-24
	<b>Revenue-Voted</b>					
1	3: General Administration (SA) Department	14.03	12.52	21.44	25.48	38.93
2	4: Election Department	2231	2.43	6.07	3.13	14.3
3	5: Law Department	32.05	5.29	56.03	57.20	20.52
4	6: Revenue Department	114.49	153.16	153.72	36.49	54.16
5	10: Home (Police) Department	81.05	184.52	323.23	367.07	321.4
6	12: Co-operation Department	1.45	3.28	3.69	5.82	6.09
7	15: Public Works (Water Resource) Department	64.57	57.50	79.74	107.69	27.83
8	16: Health Department	69.00	43.90	162.05	66.96	108.32
9	17: Information, Cultural Affairs Department	1.62	5.43	7.80	7.00	4.38
10	19: Tribal Welfare Department	55.22	107.39	94.56	102.39	157.45
11	20: Welfare of Scheduled Castes and Other Backward Classes Department	55.50	36.79	45.17	77.26	88.7
12	21: Food, Civil Supplies & Consumer Affairs Department	68.87	9.89	19.18	24.20	60.77
13	22: Relief and Rehabilitation Department	7.82	55.56	541.22	616.62	82.96
14	23: Panchayati Raj Department	31.58	75.07	45.73	44.27	131.69
15	24: Industries and Commerce Department	13.49	4.07	17.69	42.21	19.9
16	25: Industries & Commerce (Handloom, Handicrafts and Sericulture) Department	4.33	3.46	5.32	8.11	4.79
17	26: Fisheries Department	10.69	11.38	13.49	33.88	17.9
18	27: Agriculture Department	158.42	126.48	215.53	161.24	172.45
19	28: Horticulture Department	63.66	51.20	64.53	50.92	34.09
20	29: Animal Resource Development Department	12.22	15.72	32.77	34.74	20.05
21	30: Forest Department	15.23	47.03	94.52	126.42	124.6
22	31: Rural Development Department	909.61	1000.13	309.87	725.22	496.28
23	32: Tribal Rehabilitation in Plantation & Particularly Vulnerable Tribal Group	15.79	17.75	50.74	4.90	3.34
24	35: Urban Development Department	266.11	441.52	953.50	631.85	158.5
25	36: Home (Jail) Department	3.45	4.69	7.74	6.34	7.73
26	38: General Administration (Printing and Stationery) Department	1.32	1.55	4.52	4.10	4.88
27	39: Education (Higher) Department	15.11	31.10	65.40	40.12	37.25
28	40: Education (School) Department	166.44	266.75	405.20	604.00	492.14
29	41: Education (Social) Department	141.77	229.84	210.24	133.02	284.24
30	42: Education (Sports and Youth Programme) Department	6.11	6.58	12.44	16.23	20.16
31	43: Finance Department	156.87	923.59	1356.00	738.57	336.66
32	45: Taxes and Excise	6.00	8.21	5.75	11.22	5.86

## Appendix 3.9 (contd.)

## Grants/Appropriations where persistent savings of more than ₹ one crore occurred in each case during the last five years

(Reference: Paragraph No. 3.3.6.1)

(₹ in crore)

Sl. No.	Grant No. and Name	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Revenue-Voted</b>						
33	46: Treasuries	2.21	2.55	3.00	2.94	3.44
34	49: Fire Service Organization	2.69	3.34	12.01	16.33	32.07
35	51: Public Works (Drinking Water and Sanitation) Department	34.11	35.65	69.05	53.10	19.98
36	52: Family Welfare and Preventive Medicine	36.44	74.19	264.45	268.72	309.17
37	53: Tribal Welfare (Research) Department	2.15	3.77	5.07	4.54	5.19
38	56: Information Technology Department	7.87	8.69	7.62	14.36	9.74
39	57: Welfare of Minorities Department	9.37	6.03	6.27	5.31	6.46
40	61: Welfare of Other Backward Classes Department	22.58	6.42	1.62	21.73	15.79
41	62: Education (Elementary) Department	71.89	171.41	275.84	391.67	160.12
42	63: Industries & Commerce (Skill Development) Department	26.94	17.27	1.86	8.91	12.17
<b>Revenue-Charged</b>						
43	43: Finance Department	14.07	1.47	7.30	80.14	156.02
44	48: High Court	2.46	2.69	3.84	5.68	10.33
<b>Capital-Voted</b>						
45	5: Law Department	18.70	33.13	1.38	2.10	4.13
46	6: Revenue Department	40.13	21.29	13.56	72.44	38.01
47	10: Home (Police) Department	5.9761	7.44	28.57	12.58	19.11
48	11: Transport Department	6.79	9.30	11.25	12.29	13.07
49	13: Public Works (Roads and Buildings) Department	302.65	608.30	547.71	524.64	338.31
50	15: Public Works (Water Resource) Department	33.09	31.90	64.88	215.90	109.93
51	16: Health Department	35.26	49.46	57.82	229.75	116.6
52	19: Tribal Welfare Department	10.94	23.52	5.10	98.01	131.88
53	20: Welfare of Scheduled Castes and Other Backward Classes Department	10.80	14.82	24.01	6.74	15.69
54	21: Food, Civil Supplies & Consumer Affairs Department	6.02	4.49	1.18	0.82	2.37
55	26: Fisheries Department	4.15	11.17	40.67	54.99	25.24
56	27: Agriculture Department	73.40	57.23	45.05	43.02	36.48
57	29: Animal Resource Development Department	7.63	6.79	16.97	36.76	17.44
58	39: Education (Higher) Department	27.32	3.24	23.08	72.77	36.22
59	40: Secondary Education Department	3.91	4.56	57.11	241.49	257.28
60	43: Finance Department	14.07	1.07	25.32	31.2	18.4
61	51: Public Works (Drinking Water and Sanitation) Department	155.27	67.26	216.18	75.59	132.54
62	52: Family Welfare and Preventive Medicine	8.18	10.91	32.91	69.78	25.29

## Appendix 3.9 (concl.)

**Grants/Appropriations where persistent savings of more than ₹ one crore occurred in each case during the last five years**

*(Reference: Paragraph No. 3.3.6.1)*

*(₹ in crore)*

Sl. No.	Grant No. and Name	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Capital-Voted</b>						
63	53: Tribal Welfare (Research) Department	3.63	3.86	3.28	5.58	9.0
64	56: Information Technology Department	2.00	8.43	23.78	2.61	5.15
65	57: Welfare of Minorities Department	49.07	36.36	39.03	49.41	66.16

**Appendix 3.10**

**Details of surrender of funds of more than ₹ 10 crore were surrendered but above 25 per cent of savings was not surrendered at the end of March 2024**

(Reference: Paragraph No. 3.3.6.2)

(₹ in crore)

Sl. No.	Grant No. and Name	Original	Supplementary	Total	Expenditure	Savings	Amount Surrendered	Percentage of savings not surrendered
<b>Revenue - Voted</b>								
1	6: Revenue Department	322.51	0.00	322.51	268.35	54.16	21.31	60.65
2	10: Home (Police) Department	2,147.76	0.00	2,147.76	1,826.36	321.40	144.95	54.90
3	14: Power Department	115.36	5.64	121.00	99.43	21.57	13.44	37.69
4	15: Public Works (Water Resource) Department	122.87	0.00	122.87	95.04	27.83	16.68	40.06
5	16: Health Department	525.49	0.00	525.49	417.17	108.32	67.82	37.39
6	22: Relief & Rehabilitation Department	136.14	0.00	136.14	53.18	82.96	25.10	69.74
7	27: Agriculture and Farmers Welfare	512.38	12.38	524.76	352.31	172.45	58.87	65.86
8	30: Forest Department	282.95	0.00	282.95	158.35	124.60	45.81	63.23
9	31: Rural Development Department	2,791.35	172.99	2,964.34	2,468.06	496.28	201.47	59.40
10	35: Urban Development Department	503.25	70.13	573.38	414.88	158.50	68.62	56.71
11	40: Secondary Education	1,788.86	78.50	1,867.36	1,375.22	492.14	187.06	61.99
12	41: Social Welfare & Social Education	1,445.40	98.95	1,544.35	1,260.11	284.24	107.08	62.33
13	42: Education (Youth Affairs & Sports) Department	97.44	0.00	97.44	77.28	20.16	13.33	33.88
14	49: Fire Service Organisation	140.78	0.00	140.78	108.71	32.07	23.68	26.16
15	52: Family Welfare & Preventive Medicine	824.08	99.83	923.91	614.74	309.17	189.49	38.71
16	62: Education (Elementary)	1,025.85	23.88	1,049.73	889.61	160.12	14.21	91.13
<b>Revenue - Charged</b>								
17	43: Finance Department	1,589.93	0.00	1,589.93	1,433.91	156.02	95.45	38.82
<b>Capital - Voted</b>								
18	13: Public Works (R&B) Department	1,023.04	103.65	1,126.69	788.38	338.31	67.81	79.96
19	14: Power Department	368.20	104.55	472.75	369.20	103.55	14	86.48
20	15: Public Works (Water Resource) Department	131.18	78.91	210.09	100.16	109.93	11.88	89.19
21	16: Health Department	159.67	0.00	159.67	43.07	116.60	68.31	41.42
22	19: Tribal Welfare Department	225.09	6.96	232.05	100.17	131.88	84.00	36.31

## Appendix 3.10 (concl.)

Details of surrender of funds of more than ₹10 crore were surrendered but above 25 per cent of savings was not surrendered at the end of March 2024

(Reference: Paragraph No. 3.3.6.2)

(₹ in crore)

Sl. No.	Grant No. and Name	Original	Supplementary	Total	Expenditure	Savings	Amount Surrendered	Percentage of savings not surrendered
<b>Capital - Voted</b>								
23	26: Fisheries Department	32.22	0.00	32.22	6.98	25.24	14.12	44.06
24	31: Rural Development Department	126.85	0.00	126.85	73.79	53.06	34.38	35.21
25	35: Urban Development Department	828.88	68.94	897.82	426.13	471.69	195	58.66
26	39: Higher Education	37.57	7.22	44.79	8.57	36.22	19.6	45.89
27	41: Social Welfare & Social Education	62.81	0.00	62.81	6.95	55.86	24.25	56.59
28	51: Public Works (Drinking Water and Sanitation) Department	281.80	0.00	281.80	149.26	132.54	49.65	62.54
29	57: Minorities Welfare	61.29	7.71	69.00	2.84	66.16	27.75	58.06
30	59: Tourism	33.13	13.50	46.63	18.25	28.38	15.96	43.76

## Appendix 3.11

## Unnecessary excessive budget/supplementary provision in some grants (Above ₹ five crore provision and savings of more than 30 per cent)

(Reference: Paragraph No. 3.4.2)

(₹ in crore)

Grant No. and Name	Original	Supplementary	Total	Expenditure	Savings/unutilised	% of savings/unutilised
<b>Revenue-Voted</b>						
3: General Administration (SA) Department	118.65	0.00	118.65	79.72	38.93	32.81
9: Economics and Statistics	11.63	0.00	11.63	6.51	5.12	44.02
20: Welfare of Scheduled Castes Department	113.40	3.35	116.75	28.05	88.70	75.97
21: Food, Civil Supplies & Consumer Affairs Department	154.71	25.73	180.44	119.67	60.77	33.68
22: Relief & Rehabilitation Department	136.14	0.00	136.14	53.18	82.96	60.94
27: Agriculture and Farmers Welfare	512.38	12.38	524.76	352.31	172.45	32.86
30: Forest Department	282.95	0.00	282.95	158.35	124.60	44.04
34: Planning and Co-ordination Department	36.57	10.66	47.23	32.53	14.70	31.12
46: Treasuries	11.05	0.00	11.05	7.61	3.44	31.13
52: Family Welfare & Preventive Medicine	824.08	99.83	923.91	614.74	309.17	33.46
53: Tribal Welfare (Research) Department	8.65	0.03	8.68	3.49	5.19	59.79
57: Minorities Welfare	17.74	0.00	17.74	11.28	6.46	36.41
63: Industries & Commerce (Skill Development)	14.36	0.50	14.86	2.69	12.17	81.90
<b>Revenue-Charged</b>						
30: Forest Department	10.00	3.90	13.90	0	13.90	100.00
<b>Capital-Voted</b>						
3: General Administration (SA) Department	12.35	48.17	60.52	33.17	27.35	45.19
5: Law Department	11.55	0.33	11.88	7.75	4.13	34.76
6: Revenue Department	61.16	5.85	67.01	29.00	38.01	56.72
10: Home (Police) Department	29.47	0.00	29.47	10.36	19.11	64.85
11: Transport Department	31.07	2.45	33.52	20.45	13.07	38.99
13: Public Works (R&B) Department	1,023.04	103.65	1,126.69	788.38	338.31	30.03
15: Public Works (Water Resource) Department	131.18	78.91	210.09	100.16	109.93	52.33
16: Health Department	159.67	0.00	159.67	43.07	116.60	73.03
19: Tribal Welfare Department	225.09	6.96	232.05	100.17	131.88	56.83
20: Welfare of Scheduled Castes Department	20.76	0.74	21.50	5.81	15.69	72.98
23: Panchayats	7.09	0.00	7.09	3.30	3.79	53.46

## Appendix 3.11 (concl.)

## Unnecessary excessive budget/supplementary provision in some grants (Above ₹ five crore provision and savings of more than 30 per cent)

(Reference: Paragraph No. 3.4.2)

(₹ in crore)

Grant No. and Name	Original	Supplementary	Total	Expenditure	Savings/unutilised	% of savings/unutilised
<b>Capital-Voted</b>						
26: Fisheries Department	32.22	0.00	32.22	6.98	25.24	78.34
27: Agriculture and Farmers Welfare	80.08	0.00	80.08	43.60	36.48	45.55
29: Animal Resource Development Department	22.23	5.24	27.47	10.03	17.44	63.49
30: Forest Department	161.53	13.74	175.27	99.25	76.02	43.37
31: Rural Development Department	126.85	0.00	126.85	73.79	53.06	41.83
35: Urban Development Department	828.88	68.94	897.82	426.13	471.69	52.54
36: Home (Jail) Department	10.10	0.00	10.10	4.13	5.97	59.11
39: Higher Education	37.57	7.22	44.79	8.57	36.22	80.87
40: Secondary Education	205.72	261.86	467.58	210.30	257.28	55.02
41: Social Welfare & Social Education	62.81	0.00	62.81	6.95	55.86	88.93
51: Public Works (Drinking Water and Sanitation) Department	281.80	0.00	281.80	149.26	132.54	47.03
52: Family Welfare & Preventive Medicine	38.34	22.98	61.32	36.03	25.29	41.24
53: Tribal Welfare (Research) Department	11.00	0.00	11.00	2.00	9.00	81.82
56: Information Technology	12.00	3.65	15.65	10.50	5.15	32.91
57: Minorities Welfare	61.29	7.71	69.00	2.84	66.16	95.88
59: Tourism	33.13	13.50	46.63	18.25	28.38	60.86
61: Welfare of Other Backward Classes	21.50	0.00	21.50	0.00	21.50	100.00
64: Health (AGMC & GBP)	36.50	0.00	36.50	1.31	35.19	96.41
<b>TOTAL</b>	<b>6,028.29</b>	<b>808.28</b>	<b>6,836.57</b>	<b>3,721.67</b>	<b>3,114.90</b>	

## Appendix 3.12

## Details of the Grants for which provision (₹ one crore and above) was made but no expenditure was incurred

(Reference: Paragraph No. 3.4.3)

(₹ in crore)

Department Name	Account Head description/Scheme name	Approved outlay	Actual expenditure
6: Revenue	<b>2245: Relief on Account of Natural Calamities</b>		
	<i>02: Floods, Cyclones etc.</i>		
	107: Repairs and Restoration of Damaged Government Office Buildings		
	43: Finance Commission	1.70	Nil
	114: Assistance to Farmers for Purchase of Agricultural Inputs		
	43: Finance Commission	3.45	Nil
	122: Repairs and Restoration of Damaged Irrigation and Flood Control Works		
	43: Finance Commission	1.85	Nil
	<i>08: State Disaster Mitigation Fund</i>		
	101: Disaster Mitigation		
	43: Finance Commission	3.00	Nil
	<b>2575: Other Special Area Programmes</b>		
	<i>06: Border Area Development</i>		
	001: Direction and Administration		
	91: Central Assistance to State Plan (CASP)	5.00	Nil
	789: Special Component Plan for Scheduled Castes		
	91: Central Assistance to State Plan (CASP)	2.50	Nil
	796: Tribal Area Sub-plan		
	91: Central Assistance to State Plan (CASP)	2.50	Nil
	<b>4059: Capital Outlay on Public Works</b>		
	<i>80: General</i>		
	051: Construction		
	99: Others	9.14	Nil
	<b>4575: Capital Outlay on Other Special Area Programmes</b>		
	<i>06: Border Area Development</i>		
	001: Direction and Administration		
	91: Central Assistance to State Plan (CASP)	3.00	Nil
	789: Special Component Plan for Scheduled Castes		
	91: Central Assistance to State Plan (CASP)	2.50	Nil
	796: Tribal Area Sub-plan		
91: Central Assistance to State Plan (CASP)	2.50	Nil	
10: Home (Police)	<b>3275: Other Communication Services</b>		
	101: Wireless Planning and Co-ordination		
	08: Police	8.17	Nil
	<b>4055: Capital Outlay on Police</b>		
	207: State Police		

## Appendix 3.12 (contd.)

## Details of the Grants for which provision (₹ one crore and above) was made but no expenditure was incurred

(Reference: Paragraph No. 3.4.3)

(₹ in crore)

Department Name	Account Head description/Scheme name	Approved outlay	Actual expenditure
	91: Central Assistance to State Plan (CASP)	2.91	Nil
13: Public Works (R&B)	<b>3054: Roads and Bridges</b>		
	<i>01: National Highways</i>		
	796: Tribal Area Sub-plan		
	25: Public Works	2.48	Nil
	<b>5054: Capital Outlay on Roads and Bridges</b>		
	<i>03: State Highways</i>		
	337: Road Works		
	91: Central Assistance to State Plan (CASP)	15.60	Nil
	789: Special Component Plan for Scheduled Castes		
	91: Central Assistance to State Plan (CASP)	5.10	Nil
	796: Tribal Area Sub-plan		
	91: Central Assistance to State Plan (CASP)	9.30	Nil
14: Power	<b>2801: Power</b>		
	<i>80: General</i>		
	004: Research and Development		
	26: Power	1.04	Nil
	<i>06: Rural Electrification</i>		
	052: Machinery and Equipment		
	25: Public Works	2.60	Nil
	796: Tribal Area Sub-plan		
	25: Public Works	1.55	Nil
	<i>80: General</i>		
	004: Research and Development		
	89: Centrally Sponsored Scheme-IV	3.12	Nil
	789: Special Component Plan for scheduled Castes		
	89: Centrally Sponsored Scheme-IV	1.02	Nil
	796: Tribal Area Sub-plan		
89: Centrally Sponsored Scheme-IV	1.86	Nil	
15: Public Works (WR)	<b>2702: Minor Irrigation</b>		
	<i>80: General</i>		
	799: Suspense		
	65: Suspense Account	2.00	Nil
	<b>4711: Capital Outlay on Flood Control Projects</b>		
	<i>01: Flood Control</i>		
	103: Civil Works		
	99: Others	1.30	Nil
	796: Tribal Area Sub-plan		
25: Public Works	1.59	Nil	

## Appendix 3.12 (contd.)

## Details of the Grants for which provision (₹ one crore and above) was made but no expenditure was incurred

(Reference: Paragraph No. 3.4.3)

(₹ in crore)

Department Name	Account Head description/Scheme name	Approved outlay	Actual expenditure	
20: Welfare of Scheduled Castes	<b>4059: Capital Outlay on Public Works</b>			
	80: General			
	789: Special Component Plan for scheduled Castes			
	25: Public Works	2.00	Nil	
	<b>4225: Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>			
	01: Welfare of Scheduled Castes			
	789: Special Component Plan for Scheduled Castes			
	91: Central Assistance to State Plan	1.93	Nil	
23: Panchayats	<b>4515: Capital Outlay on other Rural Development Programmes</b>			
	101: Panchayati Raj			
	91: Central Assistance to State Plan	1.48	Nil	
30: Forest	<b>2406: Forestry and wild life</b>			
	01: Forestry			
	101: Forest Conservation, Development and Regeneration			
	91: Central Assistance to State Plan	7.22	Nil	
	102: Social and Farm Forestry			
	91: Central Assistance to State Plan	5.14	Nil	
	789: Special Component Plan for Scheduled Castes			
	91: Central Assistance to State Plan	7.00	Nil	
	796: Tribal Area Sub-plan			
	91: Central Assistance to State Plan	11.00	Nil	
	<b>2049: Interest Payments</b>			
	05: Interest on Reserve Fund			
	105: Interest on General and Other Reserve Funds			
58: Debt Services	13.90	Nil		
35: Urban Development	<b>2217: Urban Development</b>			
	01: State Capital development			
	051: Construction			
	91: Central Assistance to state Plan (CASP)	7.28	Nil	
	<b>4217: Capital Outlay on Urban Development</b>			
	04: Slum Area Improvement			
	051: Construction			
	91: Central Assistance to state Plan	3.64	Nil	
	789: Special Component Plan for scheduled Castes			
	91: Central Assistance to state Plan	1.19	Nil	
796: Tribal Area Sub-plan				
91: Central Assistance to state Plan (CASP)	2.17	Nil		

## Appendix 3.12 (contd.)

## Details of the Grants for which provision (₹ one crore and above) was made but no expenditure was incurred

(Reference: Paragraph No. 3.4.3)

(₹ in crore)

Department Name	Account Head description/Scheme name	Approved outlay	Actual expenditure
	<i>60: Other Urban Development Schemes</i>		
	051: Construction		
	32: Urban Development	2.60	Nil
	64: HUDCO (UIDF)	6.86	Nil
	789: Special Component Plan for scheduled Castes		
	64: HUDCO (UIDF)	2.24	Nil
	796: Tribal Area Sub-plan		
39: Higher Education	<b>2202: General Education</b>		
	<i>03: University and Higher Education</i>		
	103: Government Colleges and Institutes		
	91: Central Assistance to State Plan	2.60	Nil
	796: Tribal Area Sub-plan		
	91: Central Assistance to state Plan	1.55	Nil
	<b>4202: Capital Outlay on Education, Sports, Art and Culture</b>		
	<i>02: Technical Education</i>		
	104: Polytechnics		
	91: Central Assistance to state Plan	3.80	Nil
	789: Special Component Plan for scheduled Castes		
	91: Central Assistance to state Plan	1.23	Nil
	796: Tribal Area Sub-plan		
91: Central Assistance to state Plan	2.24	Nil	
40: Education (School)	<b>2202: General Education</b>		
	<i>01: Elementary Education</i>		
	796: Tribal Area Sub-plan		
	90: State Share for Central Assistance to state Plan	12.61	Nil
	<b>4059: Capital Outlay on Public Works</b>		
	<i>80: General</i>		
	051: Construction		
	91: Central Assistance to state Plan	18.44	Nil
	789: Special Component Plan for scheduled Castes		
	91: Central Assistance to state Plan	10.54	
	796: Tribal Area Sub-plan		
	91: Central Assistance to state Plan	23.71	
	<b>4202: Capital Outlay on North Eastern Areas</b>		
	<i>01: General Education</i>		
	201: Elementary Education		
90: State Share for Central Assistance to state Plan	1.39	Nil	
91: Central Assistance to state Plan	30.00	Nil	

## Appendix 3.12 (contd.)

Details of the Grants for which provision (₹ one crore and above) was made but no expenditure was incurred

(Reference: Paragraph No. 3.4.3)

(₹ in crore)

Department Name	Account Head description/Scheme name	Approved outlay	Actual expenditure
41: Education (Social)	<b>4059: Capital Outlay on Public Works</b>		
	<i>80: General</i>		
	051: Construction		
	25: Public Works	1.04	Nil
	<b>4235: Capital Outlay on Social Security and Welfare</b>		
	<i>02: Social Welfare</i>		
	103: Women's Welfare		
43: Finance	91: Central Assistance to state Plan	1.15	Nil
	<b>2052: Secretariat- General Services</b>		
	091: Attached Offices		
53: Tribal Welfare (Research)	99: Others	9.74	Nil
	<b>4225: Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>		
	<i>02: Welfare of Scheduled Tribes</i>		
56: Information Technology	102: Economic Development		
	88: Centrally Sponsored Scheme - II	5.00	Nil
	<b>4059: Capital Outlay on Public Works</b>		
	<i>80: General</i>		
	051: Construction		
57: Welfare of Minorities	25: Public Works	2.13	Nil
	796: Tribal Area Sub-plan		
	25: Public Works	1.58	Nil
	<b>2225: Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>		
	<i>04: Welfare of Minorities</i>		
57: Welfare of Minorities	277: Education		
	91: Central Assistance to state Plan (CASP)	1.50	Nil
	<b>4059: Capital Outlay on Public Works</b>		
	<i>80: General</i>		
	051: Construction		
	25: Public Works	3.53	Nil
	<b>4225: Capital outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>		
	<i>04: Welfare of Minorities</i>		
	277: Education		
	90: State Share for Central Assistance to state Plan	2.28	Nil
	91: Central Assistance to state Plan	22.50	Nil
	282: Health		

## Appendix 3.12 (concl.)

Details of the Grants for which provision (₹ one crore and above) was made but no expenditure was incurred

(Reference: Paragraph No. 3.4.3)

(₹ in crore)

Department Name	Account Head description/Scheme name	Approved outlay	Actual expenditure
	91: Central Assistance to state Plan	2.75	Nil
59: Tourism	<b>5452: Capital Outlay on Tourism</b>		
	<i>01: Tourist Infrastructure</i>		
	101: Tourist Centre		
	99: Others	2.00	Nil
	796: Tribal Area Sub-plan		
	99: Others	2.50	Nil
61: OBC Welfare of Other Backward Classes	<b>4225: Capital outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</b>		
	<i>03: Welfare of Backward Classes</i>		
	102: Economic Development		
	91: Central Assistance to state Plan	21.00	Nil
63: Industries & Commerce (Skill Development)	<b>2230: Labour Employment and Skill Development</b>		
	<i>03: Training</i>		
	102: Apprenticeship Training		
	29: Industries Development	2.86	Nil
	796: Tribal Area Sub-plan		
	29: Industries Development	1.71	Nil
	<b>2851: Village and Small Industries</b>		
	796: Tribal Area Sub-plan		
87: Centrally Sponsored Scheme-II	1.24	Nil	
<b>TOTAL</b>		<b>369.14</b>	<b>Nil</b>

## Appendix 3.13

## Sub-Head (Schemes) where the entire expenditure more than one crore was incurred in March 2024

(Reference: Paragraph No. 3.4.4)

Sl. No.	Head of Account (up to Sub-Head)				Yearly amount (₹ in crore)	Expenditure during March 2024	
	Major head	Sub Major head	Minor head	Sub head		(₹ in crore)	per cent
1	2048	0	101	99	100.95	100.95	100.00
2	2055	0	108	9	4.01	4.01	100.00
3	2075	0	797	99	2.85	2.85	100.00
4	2210	05	796	99	1.21	1.21	100.00
5	2211	0	789	15	5.08	5.08	100.00
6	2211	0	796	15	8.51	8.51	100.00
7	2217	80	001	89	1.29	1.29	100.00
8	2225	02	796	41	2.75	2.75	100.00
9	2235	02	103	88	5.89	5.89	100.00
10	2235	02	789	88	1.11	1.11	100.00
11	2235	02	796	88	3.17	3.17	100.00
12	2401	0	110	90	4.84	4.84	100.00
13	2851	0	003	91	1.04	1.04	100.00
14	3452	01	101	98	1.04	1.04	100.00
15	4055	0	216	25	14.44	14.44	100.00
16	4055	0	789	25	4.72	4.72	100.00
17	4055	0	796	25	8.61	8.61	100.00
18	4059	60	51	25	3.45	3.45	100.00
19	4059	60	789	25	1.12	1.12	100.00
20	4059	60	796	25	1.69	1.69	100.00
21	4070	0	800	11	2.57	2.57	100.00
22	4202	03	101	99	1.04	1.04	100.00
23	4202	03	789	33	1.19	1.19	100.00
24	4202	03	796	33	2.17	2.17	100.00
25	4210	02	796	54	2.12	2.12	100.00
26	4211	0	789	25	2.36	2.36	100.00
27	4225	02	102	89	4.57	4.57	100.00
28	4515	0	101	30	1.38	1.38	100.00
29	4515	0	101	91	2.48	2.48	100.00
30	4851	0	102	70	3.41	3.41	100.00
31	4851	0	789	70	1.70	1.70	100.00
32	4851	0	796	70	2.03	2.03	100.00
33	5054	05	337	76	7.80	7.80	100.00
34	5054	05	789	76	2.55	2.55	100.00
35	5054	05	796	76	4.65	4.65	100.00
36	5055	0	102	89	1.47	1.47	100.00
37	5055	0	103	98	1.50	1.50	100.00
38	5452	01	789	99	1.00	1.00	100.00
39	5452	80	789	21	2.00	2.00	100.00
40	5452	80	796	21	3.00	3.00	100.00
<b>Total</b>					<b>228.76</b>	<b>228.76</b>	

## Appendix 3.14

## Major-head wise expenditure during the last quarter and in March 2024 (Percentage of expenditure in March to last quarter was above 40 per cent)

(Reference: Paragraph No. 3.4.4.1)

₹ in crore)

Major Head of Account	Particulars	Total Expenditure	Expenditure incurred during last quarter of the financial year 2023-24	Percentage of expenditure in last quarter to the whole year	Expenditure incurred during March 2024	Percentage of expenditure in March to last quarter
2011	Parliament, State/Union Territory Legislatures	32.13	9.44	29.38	5.17	54.77
2012	President, Vice-President, Governor/Administrator of Union Territories	6.65	1.98	29.77	0.94	47.47
2013	Council of Ministers	1.05	0.35	33.33	0.2	57.14
2014	Administration of Justice	153.54	45.24	29.46	18.18	40.19
2015	Elections	118.27	66.13	55.91	58.59	88.60
2030	Stamps and Registration	1.95	0.59	30.26	0.34	57.63
2041	Taxes on Vehicles	6.53	2.12	32.47	1.14	53.77
2047	Other Fiscal Services	3.94	1.03	26.14	0.45	43.69
2049	Interest Payments	1,333.42	19.1	1.43	19.1	100.00
2051	Public Service Commission	6.00	1.94	32.33	0.84	43.30
2052	Secretariat-General Services	90.46	25.7	28.41	11.72	45.60
2053	District Administration	118.25	33.14	28.03	14.51	43.78
2054	Treasury and Accounts Administration	7.30	2.08	28.49	0.97	46.63
2056	Jails	39.03	14.36	36.79	7.02	48.89
2058	Stationery and Printing	11.66	4.65	39.88	2.75	59.14
2059	Public Works	377.25	161.26	42.75	72.79	45.14
2070	Other Administrative Services	147.47	51.49	34.92	22.27	43.25
2203	Technical Education	2.53	1.37	54.15	1.28	93.43
2204	Sports and Youth Services	77.66	23.69	30.50	9.7	40.95
2205	Art and Culture	4.88	2.36	48.36	1.71	72.46
2211	Family Welfare	281.32	109.43	38.90	47.39	43.31
2215	Water Supply and Sanitation	272.30	83.21	30.56	35.13	42.22
2217	Urban Development	298.36	110.55	37.05	49.96	45.19
2220	Information and Publicity	62.14	27.1	43.61	17.89	66.01

## Appendix 3.14 (contd.)

## Major-head wise expenditure during the last quarter and in March 2024 (Percentage of expenditure in March to last quarter was above 40 per cent)

(Reference: Paragraph No. 3.4.4.1)

₹ in crore)

Major Head of Account	Particulars	Total Expenditure	Expenditure incurred during last quarter of the financial year 2023-24	Percentage of expenditure in last quarter to the whole year	Expenditure incurred during March 2024	Percentage of expenditure in March to last quarter
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	571.01	185.86	32.55	114.07	61.37
2230	Labour, Employment and Skill Development	51.80	14.52	28.03	6.76	46.56
2235	Social Security and Welfare	1,168.21	465.26	39.83	245.87	52.85
2250	Other Social Services	2.99	1.51	50.50	1.3	86.09
2401	Crop Husbandry	416.83	198.96	47.73	99.41	49.96
2402	Soil and Water Conservation	32.69	9.89	30.25	4.15	41.96
2403	Animal Husbandry	127.45	42.22	33.13	19.23	45.55
2405	Fisheries	78.15	24.56	31.43	13.47	54.85
2406	Forestry and Wild Life	141.08	63.88	45.28	37.74	59.08
2408	Food Storage and Warehousing	40.21	11.02	27.41	4.65	42.20
2415	Agricultural Research and Education	8.18	2.78	33.99	1.51	54.32
2425	Co-operation	21.53	8.06	37.44	4.48	55.58
2515	Other Rural Development Programmes	663.32	292.55	44.10	236.65	80.89
2701	Medium Irrigation	0.78	0.06	7.69	0.06	100.00
2702	Minor Irrigation	42.09	13.93	33.10	7.31	52.48
2801	Power	99.43	43.72	43.97	26.99	61.73
2851	Village and Small Industries	80.23	31.54	39.31	21.06	66.77
2852	Industries	9.37	5.23	55.82	3.28	62.72
3054	Roads and Bridges	349.15	169.2	48.46	126.37	74.69
3055	Road Transport	14.81	2.39	16.14	1.41	59.00
3425	Other Scientific Research	10.96	2.21	20.16	1.34	60.63
3435	Ecology and Environment	0.87	0.40	45.98	0.40	100.00
3451	Secretariat-Economic Services	32.53	17.11	52.60	11.21	65.52
3452	Tourism	11.87	7.61	64.11	6.41	84.23
3456	Civil Supplies	75.40	4.04	5.36	3.94	97.52

## Appendix 3.14 (contd.)

## Major-head wise expenditure during the last quarter and in March 2024 (Percentage of expenditure in March to last quarter was above 40 per cent)

(Reference: Paragraph No. 3.4.4.1)

(` in crore)

Major Head of Account	Particulars	Total Expenditure	Expenditure incurred during last quarter of the financial year 2023-24	Percentage of expenditure in last quarter to the whole year	Expenditure incurred during March 2024	Percentage of expenditure in March to last quarter
3475	Other General Economic Services	6.38	1.83	28.68	0.76	41.53
4055	Capital Outlay on Police	33.94	33.85	99.73	33.29	98.35
4059	Capital Outlay on Public Works	199.38	175.21	87.88	81.42	46.47
4070	Capital Outlay on other Administrative Services	30.02	25.79	85.91	25.31	98.14
4202	Capital Outlay on Education, Sports, Art and Culture	218.23	89.60	41.06	61.22	68.33
4210	Capital Outlay on Medical and Public Health	40.30	21.12	52.41	14.11	66.81
4211	Capital Outlay on Family Welfare	23.66	6.51	27.51	6.30	96.77
4216	Capital Outlay on Housing	0.83	0.38	45.78	0.34	89.47
4217	Capital Outlay on Urban Development	426.13	156.76	36.79	66.52	42.43
4220	Capital Outlay on Information and Publicity	1.28	1.17	91.41	1.17	100.00
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	88.18	35.76	40.55	18.80	52.57
4401	Capital Outlay on Crop Husbandry	12.07	8.26	68.43	7.38	89.35
4402	Capital Outlay on Soil and Water Conservation	6.58	4.72	71.73	3.76	79.66
4403	Capital Outlay on Animal Husbandry	10.03	7.16	71.39	4.38	61.17
4405	Capital Outlay on Fisheries	6.49	3.69	56.86	2.99	81.03
4406	Capital Outlay on Forestry and Wild Life	98.25	5.53	5.63	2.75	49.73
4408	Capital Outlay on Food Storage and Warehousing	2.60	2.60	100.00	2.23	85.77

## Appendix 3.14 (concl.)

## Major-head wise expenditure during the last quarter and in March 2024 (Percentage of expenditure in March to last quarter was above 40 per cent)

(Reference: Paragraph No. 3.4.4.1)

(₹ in crore)

Major Head of Account	Particulars	Total Expenditure	Expenditure incurred during last quarter of the financial year 2023-24	Percentage of expenditure in last quarter to the whole year	Expenditure incurred during March 2024	Percentage of expenditure in March to last quarter
4415	Capital Outlay on Agricultural Research and Education	0.22	0.09	40.91	0.07	77.78
4425	Capital Outlay on Co-operation	5.26	1.94	36.88	1.34	69.07
4435	Capital Outlay on other Agricultural Programmes	29.04	21.56	74.24	17.50	81.17
4515	Capital Outlay on other Rural Development Programmes	50.45	41.29	81.84	34.77	84.21
4702	Capital Outlay on Minor Irrigation	96.32	51.45	53.42	41.72	81.09
4711	Capital Outlay on Flood Control Projects	2.11	0.34	16.11	0.34	100.00
4851	Capital Outlay on Village and Small Industries	79.60	17.50	21.98	17.49	99.94
4875	Capital Outlay on other Industries	0.17	0.17	100.00	0.17	100.00
5054	Capital Outlay on Roads and Bridges	749.43	480.08	64.06	264.64	55.12
5055	Capital Outlay on Road Transport	20.42	15.14	74.14	12.79	84.48
5452	Capital Outlay on Tourism	17.65	15.00	84.99	13.00	86.67
5475	Capital Outlay on other Transport Services	0.80	0.80	100.00	0.80	100.00

## Appendix 3.15

## Statement showing quarter wise expenditure for all Major grants during 2023-24

(Reference: Paragraph No. 3.4.4.1)

(₹ in crore)

Sl. No.	Grant No. and Name	Allocation during 2023-24	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	In March	Total Expenditure during 2023-24	Expenditure in 4th Qtr. as percentage of Total expenditure	Expenditure in March as percentage of Total Expenditure
1	1- Parliamentary Affairs	35.96	6.55	7.80	8.80	10.26	6.07	33.41	30.71	18.17
2	2 - Governor's Secretariat	7.80	1.33	1.85	1.63	2.25	1.23	7.06	31.87	17.42
3	3 - General Administration (GA)	148.44	23.93	20.48	19.58	48.91	13.51	112.90	43.32	11.97
4	4 - Election	133.48	6.44	22.05	23.70	66.76	58.79	118.95	56.12	49.42
5	5 - Law	190.11	29.77	30.34	36.84	74.31	13.83	171.26	43.39	8.08
6	6 - Revenue	362.82	58.12	78.84	49.08	111.31	38.59	297.35	37.43	12.98
7	7 - General Administration (AR)	3.64	0.57	0.61	0.82	1.08	0.60	3.08	35.06	19.48
8	8 - General Administration (P&T)	11.48	1.41	1.38	2.09	4.62	3.51	9.50	48.63	36.95
9	9 - Economics and Statistics	12.71	2.45	2.45	-1.41	3.26	1.44	6.75	48.30	21.33
10	10 - Home (Police)	2,016.77	387.53	427.69	463.82	557.67	193.92	1,836.71	30.36	10.56
11	11 - Transport	53.37	6.15	2.24	13.87	19.75	15.46	42.01	47.01	36.80
12	12 - Co-operation	34.87	6.30	7.79	10.44	14.43	6.22	38.96	37.04	15.97
13	13 - Public Works (R&B)	1,745.63	92.06	162.76	405.00	772.47	451.57	1,432.29	53.93	31.53
14	14 - Power	466.31	19.17	103.66	155.33	190.46	28.98	468.62	40.64	6.18
15	15 - Public Works (WR)	304.40	21.00	44.34	46.02	83.84	60.23	195.20	42.95	30.86
16	16 - Health Services	549.03	90.35	103.26	121.42	145.21	59.83	460.24	31.55	13.00
17	17 - Information and Cultural Affairs	73.17	10.00	12.57	14.30	31.92	22.26	68.79	46.40	32.36

## Appendix 3.15 (contd.)

## Statement showing quarter wise expenditure for all Major grants during 2023-24

(Reference: Paragraph No. 3.4.4.1)

(₹ in crore)

Sl. No.	Grant No. and Name	Allocation during 2023-24	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	In March	Total Expenditure during 2023-24	Expenditure in 4th Qtr. as percentage of Total expenditure	Expenditure in March as percentage of Total Expenditure
18	18 - General Administration (Political)	9.42	0.51	0.59	2.55	3.92	3.09	7.57	51.78	40.82
19	19 - Tribal Welfare	1,018.40	129.98	245.10	196.84	241.15	113.88	813.07	29.66	14.01
20	20 - Welfare of SCs	133.85	3.72	3.24	3.76	23.13	14.73	33.85	68.33	43.52
21	21- Food, Civil supplies & Consumer Affairs	182.76	22.16	28.97	52.57	16.78	9.61	120.48	13.93	7.98
22	22 - Relief and Rehabilitation	111.04	11.90	14.04	5.29	21.96	18.20	53.19	41.29	34.22
23	23 - Panchayati Raj	525.94	65.64	102.16	94.38	130.47	99.52	392.65	33.23	25.35
24	24 - Industries & Commerce	281.08	25.22	25.89	87.15	96.92	54.94	235.18	41.21	23.36
25	25 - Industries & Commerce (H.H. & Sericulture)	38.21	9.05	7.48	9.16	9.88	6.16	35.57	27.78	17.32
26	26 - Fisheries	112.49	23.00	14.17	19.98	27.99	16.37	85.14	32.88	19.23
27	27 - Agriculture & Farmers Welfare	539.21	44.21	60.05	93.96	197.68	113.13	395.90	49.93	28.58
28	28 - Horticulture & Soil Conservation	133.78	11.95	19.29	36.78	39.20	16.59	107.22	36.56	15.47
29	29 - Animal Resources Development	165.19	26.53	28.52	34.85	49.06	23.50	138.96	35.31	16.91
30	30 - Forest	366.46	26.56	118.48	39.80	72.75	40.11	257.59	28.24	15.57
31	31- Rural Development	2,855.35	227.34	1276.53	331.80	706.18	257.02	2,541.85	27.78	10.11
32	32 - TRP & PTG	40.09	16.04	3.62	5.45	9.34	6.32	34.45	27.11	18.35
33	33 - Science, Technology & Environment	12.74	1.79	2.50	4.97	2.58	1.73	11.84	21.79	14.61

## Appendix 3.15 (contd.)

## Statement showing quarter wise expenditure for all Major grants during 2023-24

(Reference: Paragraph No. 3.4.4.1)

(` in crore)

Sl. No.	Grant No. and Name	Allocation during 2023-24	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	In March	Total Expenditure during 2023-24	Expenditure in 4th Qtr. as percentage of Total expenditure	Expenditure in March as percentage of Total Expenditure
34	34 -Planning & Co-ordination	47.55	2.51	4.32	8.60	17.17	11.27	32.60	52.67	34.57
35	35 - Urban Development	1,207.58	98.86	291.87	149.00	301.28	122.98	841.01	35.82	14.62
36	36 - Home (Jail)	52.85	7.04	9.40	10.70	18.84	11.06	45.98	40.97	24.05
37	37 - Labour	15.72	2.73	3.12	3.59	3.54	1.65	12.98	27.27	12.71
38	38 - General Administration (Printing & Stationery)	18.40	2.29	2.27	2.60	5.01	3.04	12.17	41.17	24.98
39	39 - Higher Education	261.84	46.63	49.33	56.01	65.11	31.30	217.08	29.99	14.42
40	40 - Secondary Education	2,147.87	329.36	318.19	447.59	490.38	163.63	1,585.52	30.93	10.32
41	41 - Social Welfare & Social Education	1,475.83	173.46	463.83	187.66	442.11	224.24	1,267.06	34.89	17.70
42	42- Youth Affairs and Sports	103.58	16.01	16.56	22.70	40.62	24.72	95.89	42.36	25.78
43	43- Finance	4,651.56	1,190.81	1,080.23	1,009.85	2,138.03	285.90	5,418.92	39.45	5.28
44	44 - Small Savings, GI & Institutional Finance	5.03	0.83	1.06	1.04	1.01	0.45	3.94	25.63	11.42
45	45 - Taxes and Excise	41.88	6.27	5.81	12.55	11.03	3.78	35.66	30.93	10.60
46	46 - Treasuries	9.88	1.68	1.91	2.10	2.43	1.34	8.12	29.93	16.50
47	47 - College of Agriculture	9.21	1.59	1.80	1.82	2.52	1.42	7.73	32.60	18.37
48	48 - High Court	41.32	6.28	7.10	8.19	14.98	7.25	36.55	40.98	19.84
49	49 - Fire Services	154.97	23.21	25.17	28.95	64.31	40.72	141.64	45.40	28.75
50	50 - Civil Defence	1.87	0.05	0.11	0.19	0.31	0.22	0.66	46.97	33.33
51	51 - Public Works (DWS)	519.96	67.12	83.14	112.30	154.52	57.39	417.08	37.05	13.76

Appendix 3.15 (concl.)

Statement showing quarter wise expenditure for all Major grants during 2023-24

(Reference: Paragraph No. 3.4.4.1)

(₹ in crore)

Sl. No.	Grant No. and Name	Allocation during 2023-24	1st Qtr.	2nd Qtr.	3rd Qtr.	4th Qtr.	In March	Total Expenditure during 2023-24	Expenditure in 4th Qtr. as percentage of Total expenditure	Expenditure in March as percentage of Total Expenditure
52	52 - Family Welfare & Preventive Medicine	795.50	118.29	124.67	122.60	285.20	99.43	650.76	43.83	15.28
53	53 - Tribal Research and Cultural Institute	15.15	0.40	0.38	0.72	4.00	1.46	5.50	72.73	26.55
54	54 - Factories & Boilers Organisation	3.76	0.68	0.77	0.99	0.89	0.41	3.33	26.73	12.31
55	55- Employment Services & Manpower Planning	8.32	1.75	1.45	2.14	1.99	1.01	7.33	27.15	13.78
56	56 - Information Technology	47.92	1.62	2.95	8.81	24.71	13.10	38.09	64.87	34.39
57	57 - Minorities Welfare	56.19	0.58	1.21	1.86	10.47	7.35	14.12	74.15	52.05
58	58 - Home (FSL, PAC, Prosecution, Co-ordination Cell)	7.94	1.25	1.42	1.50	2.68	1.74	6.85	39.12	25.40
59	59 - Tourism	43.09	1.55	4.22	1.48	22.88	19.60	30.13	75.94	65.05
60	60 - Kokborak & Other Minority Languages	1.57	0.11	0.18	0.15	0.70	0.45	1.14	61.40	39.47
61	61- Welfare of OBC	76.26	37.96	1.19	1.23	0.96	0.74	41.34	2.32	1.79
62	62 - Elementary Education	1,035.66	252.80	193.48	224.67	218.76	70.78	889.71	24.59	7.96
63	63- Industries & Commerce (Skill Development)	12.52	0.03	1.94	0.19	0.54	0.52	2.70	20.00	19.26
64	64 - Health (AGMC & GBP)	176.99	33.20	36.67	41.39	52.18	28.11	163.44	31.93	17.20

**Appendix 3.16**  
**Statement showing inadequate re-appropriation of funds**  
*(Reference: Para 3.4.5.1 (A)(viii))*

(₹ in crore)

SI No.	Head of Accounts	Original Grant	Supplementary Grant	Reappropriation	Total	Expenditure	Savings
1	2217-01-191-91 Urban Development - State Capital Development- Assistance to Municipal Corporation- Central Assistance to State Plan	11.44	0.00	(-)5.72	5.72	4.07	1.65
2	2217-01-789-91 Urban Development State Capital Development Special Component Plan for Scheduled Castes Central Assistance to State Plan	6.12	0.00	(-)1.87	4.25	1.29	2.96
3	2217-01-796-91 Urban Development State Capital Development Tribal Area Sub-plan Central Assistance to State Plan	11.16	0.00	(-)3.41	7.75	1.36	6.39
4	2217-03-051-89 Urban Development Integrated Development of Small and Medium Town Construction Central Sponsored Scheme-IV	50.02	0.00	(-)33.41	16.61	0.97	15.64
5	2217-03-051-91 Urban Development Integrated Development of Small and Medium Town Construction Central Assistance to State Plan	5.98	0.00	(-)2.60	3.38	0.29	3.09
6	2217-03-789-32 Urban Development Integrated Development of Small and Medium Town Special Component Plan for Scheduled Castes Urban Development	12.07	0.00	(-)1.53	10.54	9.28	1.26
7	2217-03-789-89 Urban Development Integrated Development of Small and Medium Town Special Component Plan for Scheduled Castes Central Sponsored Scheme-IV	16.35	0.00	(-)10.92	5.43	0.32	5.11
8	2217-03-789-91 Urban Development Integrated Development of Small and Medium Town Special Component Plan for Scheduled Castes Central Assistance to State Plan	1.96	0.00	(-)0.85	1.11	0.09	1.02
9	2217-03-796-32 Urban Development Integrated Development of Small and Medium Town Tribal Area Sub-plan Urban Development	22.01	0.00	(-)2.79	19.22	16.93	2.29
10	2217-03-796-89 Urban Development Integrated Development of Small and Medium Town Tribal Area Sub-plan Central Sponsored Scheme-IV	29.82	0.00	(-)19.92	9.90	0.58	9.32
11	2217-03-796-91 Urban Development Integrated Development of Small and Medium Town Tribal Area Sub-plan Central Assistance to State Plan	3.57	0.00	(-)1.55	2.02	0.17	1.85
12	2217-80-001-05 Urban Development General Direction and Administration Establishment	5.20	0.00	(-)2.60	2.60	0.85	1.75

**Appendix 3.16 (contd.)**  
**Statement showing inadequate re-appropriation of funds**  
*(Reference: Para 3.4.5.1 (A)(viii))*

*(₹ in crore)*

Sl. No.	Head of Accounts	Original Grant	Supplementary Grant	Reappropriation	Total	Expenditure	Savings
13	2217-80-796-05 Urban Development General Scheduled Tribe Sub-plan Establishment	3.10	0.00	(-)1.55	1.55	0.51	1.04
14	4217-01-051-99 Capital Outlay on Urban Development State Capital Development Construction Others	5.20	0.00	(-)1.43	3.77	0.16	3.61
15	4217-01-789-99 Capital Outlay on Urban Development State Capital Development Special Component Plan for Scheduled Castes Others	1.70	0.00	(-)0.47	1.23	0.05	1.18
16	4217-01-796-99 Capital Outlay on Urban Development State Capital Development Tribal Area Sub-plan Others	3.10	0.00	(-)0.85	2.25	0.09	2.15
17	4217-03-051-70 Capital Outlay on Urban Development Integrated Development of Small and Medium Towns Construction State Share	4.16	0.00	(-)1.92	2.24	0.11	2.13
18	4217-03-051-89 Capital Outlay on Urban Development Integrated Development of Small and Medium Towns Construction Central Sponsored Scheme-IV	119.60	0.00	(-)46.80	72.80	18.14	54.66
19	4217-03-051-91 Capital Outlay on Urban Development Integrated Development of Small and Medium Towns Construction Central Sponsored Scheme-IV	73.97	0.00	(-)7.93	66.04	54.41	11.63
20	4217-03-789-32 Capital Outlay on Urban Development Integrated Development of Small and Medium Towns Special Component Plan for Scheduled Castes Urban Development	11.05	0.00	(-)0.85	10.20	9.11	1.09
21	4217-03-789-89 Capital Outlay on Urban Development Integrated Development of Small and Medium Towns Special Component Plan for Scheduled Castes Centrally Sponsored Scheme-IV	39.10	0.00	(-)15.30	23.80	5.93	17.87
22	4217-03-789-91 Capital Outlay on Urban Development Integrated Development of Small and Medium Towns Special Component Plan for Scheduled Castes central Assistance to State Plan	24.18	0.00	(-)2.59	21.59	17.58	4.01
23	4217-03-796-32 Capital Outlay on Urban Development Integrated Development of Small and Medium Towns Tribal Area Sub-plan Urban Development	20.15	0.00	(-)1.55	18.60	16.62	1.98

## Appendix 3.16 (concl.)

## Statement showing inadequate re-appropriation of funds

(Reference: Para 3.4.5.1 (A)(viii))

(` in crore)

SI No.	Head of Accounts	Original Grant	Supplementary Grant	Reappropriation	Total	Expenditure	Savings
24	4217-03-796-70 Capital Outlay on Urban Development Integrated Development of Small and Medium Towns Tribal Area Sub-plan State Share	2.48	0.00	(-)1.15	1.33	0.06	1.27
25	4217-03-796-89 Capital Outlay on Urban Development Integrated Development of Small and Medium Towns Tribal Area Sub-plan State Share	71.30	0.00	(-)27.90	43.40	10.81	32.59
26	4217-03-796-91 Capital Outlay on Urban Development Integrated Development of Small and Medium Towns Tribal Area Sub-plan State Share	44.10	0.00	(-)4.73	39.70	27.83	11.54
27	4217-60-051-91 Capital Outlay on Urban Development Other Urban Development Schemes Construction Central Assistance to State Plan	104.65	0.00	(-)51.87	52.78	10.13	42.65
28	4217-60-789-91 Capital Outlay on Urban Development Other Urban Development Schemes Special Component Plan for Scheduled Castes Central Assistance to State Plan	34.21	0.00	(-)16.96	17.26	3.31	13.94
29	4217-60-796-91 Capital Outlay on Urban Development Other Urban Development Schemes Tribal Area Sub-plan Central Assistance to State Plan	62.39	0.00	(-)30.92	31.47	6.04	25.42
<b>TOTAL</b>		<b>800.14</b>	<b>0.00</b>	<b>(-)301.94</b>	<b>498.54</b>	<b>217.09</b>	<b>281.09</b>

**Appendix 3.17**

**Withdrawal of entire provision where original provision was more than ₹ one crore**  
(Reference: Paragraph No. 3.5)

(₹ in lakh)

Sl. No.	Grant No. & Name	Major Heads	Description	Original provision	Re-appropriation
1	10: Home (Police)	4059	<b>Capital Outlay on Public Works</b>		(-)2,000.00
		80	<i>General</i>		
		051	Construction		
		25	Public Works	2,000.00	
2	11: Transport	3075	<b>Other Transport Service</b>		(-)163.00
		60	<i>Others</i>		
		001	Direction and Administration		
		98	Administration	163.00	
3	14: Power	2801	<b>Power</b>		(-)208.00
		80	<i>General</i>		
		004	Research and development		
		31	Science and Technology	208.00	
4		796	Tribal Area Sub-plan		(-)124.00
		31	Science and Technology	124.00	
5	15: Public Works (WR)	4711	<b>Capital Outlay on Flood Control Projects</b>		(-)520.00
		01	<i>Flood Control</i>		
		103	Civil Works		
		91	Central Assistance to state Plan (CASP)	520.00	
6		789	Special Component Plan for Scheduled Castes		(-)170.00
		91	Central Assistance to state Plan (CASP)	170.00	
7		796	Tribal Area Sub-plan		(-)310.00
		91	Central Assistance to state Plan (CASP)	310.00	
8	16: Health	2210	<b>Medical and Public Health</b>		(-)800.00
		06	<i>Public Health</i>		
		200	Other Systems		
		15	Health Services	800.00	
9		789	Special Component Plan for Scheduled Castes		(-)1,200.00
		15	Health Services	1,200.00	
10		796	Tribal Area Sub-plan		(-)2,000.00
		15	Health Services	2,000.00	
11		4210	<b>Capital Outlay on Medical and Public Health</b>		(-)561.20
		01	<i>Urban Health Services</i>		
		103	Central Government Health Scheme		
		91	Central Assistance to state Plan (CASP)	561.20	
12		789	Special Component Plan for Scheduled Castes		(-)280.00
		90	State Share of Central Assistance to state Plan	280.00	
13		796	Tribal Area Sub-plan		(-)570.00

## Appendix 3.17 (contd.)

Withdrawal of entire provision where original provision was more than ₹ one crore  
(Reference: Paragraph No. 3.5)

(₹ in lakh)

Sl. No.	Grant No. & Name	Major Heads	Description	Original provision	Re-appropriation
		90	State Share of Central Assistance to state Plan	570.00	
14		200			
		15	Health Services	110.00	(-)110.00
15	<b>26: Fisheries</b>	<b>4405</b>	<b>Capital Outlay on Fisheries</b>		
		001	Direction and Administration		
		36	Fishery Development	208.00	(-)208.00
16		101	Inland Fisheries		
		86	Centrally Sponsored Scheme-I	387.60	(-)387.60
17		789	Special Component Plan for Scheduled Castes		
		86	Centrally Sponsored Scheme-I	100.81	(-)100.81
18		796	Tribal Area Sub-plan		
		36	Fishery Development	124.00	(-)124.00
19		86	Centrally Sponsored Scheme-I	192.00	(-)192.00
20	<b>27: Agriculture</b>	<b>2401</b>	<b>Crop Husbandry</b>		
		103	Seeds		(-)153.00
		87	Centrally Sponsored Scheme-II	153.00	
21		<b>4059</b>	<b>Capital Outlay on Public Works</b>		
		80	General		(-)106.00
		051	Construction		
		25	Public Works	106.00	
22	<b>29: Animal Resource Development</b>	<b>4403</b>	<b>Capital Outlay on Animal Husbandry</b>		
		789	Special Component Plan for Scheduled Castes		(-)200.00
		25	Public Works	200.00	
23		796	Tribal Area Sub-plan		(-)200.00
		25	Public Works	200.00	
24	<b>30: Forest</b>	<b>2406</b>	<b>Forestry and Wild Life</b>		
		02	Environmental Forestry		(-)400.00
		110	Wildlife Preservation		
		87	Centrally Sponsored Scheme-II	400.00	
25		789	Special Component Plan for Scheduled Castes		(-)200.00
		87	Centrally Sponsored Scheme-II	200.00	
26		796	Tribal Area Sub-plan		(-)500.00
		87	Centrally Sponsored Scheme-II	500.00	
27	<b>31: Rural Development</b>	<b>2515</b>	<b>Other Rural Development Programmes</b>		
		102	Community Development		(-)163.00
		30	Rural Development	163.00	
28		789	Special Component Plan for Scheduled Castes		(-)120.70
		30	Rural Development	120.70	
29		796	Tribal Area Sub-plan		(-)426.00
		30	Rural Development	426.00	
30	<b>35: Urban Development</b>	<b>4217</b>	<b>Capital Outlay on Urban Development</b>		
		03	Integrated Development of Small and Medium Towns		(-)260.00

**Appendix 3.17 (contd.)**

**Withdrawal of entire provision where original provision was more than ₹ one crore**  
(Reference: Paragraph No. 3.5)

(₹ in lakh)

Sl. No.	Grant No. & Name	Major Heads	Description	Original provision	Re-appropriation
31		052	Machinery and Equipment		(-)520.00
		32	Urban Development	260.00	
		60	Other Urban Development Schemes		
		051	Construction		
		54	National Bank for Agriculture and Rural Development (NABARD)	520.00	
32		789	Special Component Plan for Scheduled Castes		(-)170.00
		54	National Bank for Agriculture and Rural Development (NABARD)	170.00	
33		796	Tribal Area Sub-plan		(-)310.00
		54	National Bank for Agriculture and Rural Development (NABARD)	310.00	
34	<b>40: Secondary Education</b>	<b>2202</b>	<b>General Education, Sports, Art and Culture</b>		(-)4,685.62
		01	Elementary Education		
		796	Tribal Area Sub-plan		
		91	Central Assistance to state Plan	4,685.62	
35	<b>41: Education (Social)</b>	<b>4059</b>	<b>Capital Outlay on Public Works</b>		(-)112.18
		60	Other Buildings		
		051	Construction		
		90	State Share of Central Assistance to state Plan	112.18	
36		<b>4235</b>	<b>Capital Outlay on Social Security and Welfare</b>		(-)701.54
		02	Social Welfare		
		101	Welfare of Handicapped		
		91	Central Assistance to state Plan	701.54	
37	<b>48: High Court</b>	<b>4059</b>	<b>Capital Outlay on Public Works</b>		(-)156.00
		80	General		
		051	Construction		
		25	Public Works	156.00	
38	<b>56: Information Technology</b>	<b>4859</b>	<b>Capital Outlay on Telecommunication and Electronic Industries</b>		(-)312.00
		02	Electronics		
		004	Research and Development		
		29	Industries Development	312.00	
39		789	Special Component Plan for Scheduled Castes		(-)102.00
		29	Industries Development	102.00	

## Appendix 3.17 (concl.)

Withdrawal of entire provision where original provision was more than ₹ one crore

(Reference: Paragraph No. 3.5)

(₹ in lakh)

Sl. No.	Grant No. & Name	Major Heads	Description	Original provision	Re-appropriation
40	63: Industries & Commerce (Skill Development)	4070	Capital Outlay on other Administrative Services		(-)104.00
		003	Training		
		29	Industries Development	104.00	
41	64: Health (AGMC & GBP)	4059	Capital Outlay on Public Works		(-)1,820.00
		80	General		
		051	Construction		
		25	Public Works	1,820.00	
42		789	Special Component Plan for Scheduled Castes		(-)595.00
		25	Public Works	595.00	
43		796	Tribal Area Sub-Plan		(-)1,085.00
		25	Public Works	1,085.00	

**Appendix 4.1**  
**Name of the major schemes where a substantial funds transferred**  
**directly by GoI during 2023-24**  
*(Reference: Paragraph No. 4.3)*

(₹ in crore)

Sl. No.	Name of the Scheme	Name of the Implementing Agencies	Amount
1.	Mahatma Gandhi National Rural Guarantee Programme	State Employment Guarantee Fund, Tripura	734.52
2.	Jal Jeevan Mission(JJM) / National Rural Drinking Water Mission	SWSM, Tripura, Agartala	744.18
3.	Ayushman Bharat-Pradhan Mantri Jan Arogya Yojana (PMJAY)	Tripura Health Protection Society	48.81
4.	Krishionnati Yojana	MD, NFMS (Joint Director of Agruculture, State Agriculture Research Station) Department of Agriculture, Tripura	33.70
5.	National Hydrology Project	PWD (Water Resource) Department, Tripura	3.27
6.	Khelo India National Programme for Development of Sports (An Umbrella Scheme)	Youth Affairs and Sports Department, Tripura	8.35
7.	National Aids and STD Control Programme (NACO)	Tripura State Aids Control Society	14.91
8.	e-Courts Phase-II	Registrar General, High Court of Tripura	3.38
9.	Pradhan Mantri Kisan Samman Nidhi (PM Kisan)	Department of Agriculture, Tripura	139.38
10.	Food Subsidy for Decentralized Procurement of Foodgrains under NFSA	Department of Food, Civil Supplies & Consumer Affairs. Govt. of Tripura	106.51
<b>Total</b>			<b>1,837.01</b>

## Appendix 4.2

## Balances under Suspense and Remittance Heads

(Reference: Paragraph No. 4.12)

(` in crore)

Minor Head	2019-20		2020-21		2021-22		2022-23		2023-24	
<b>Major Head 8658 - Suspense</b>	<b>Dr.</b>	<b>Cr.</b>								
101 - PAO suspense	27.28	0.59	25.03	0	24.12	-	32.29	0.52	28.84	0.09
<b>Net</b>	<b>Dr. 26.69</b>		<b>Dr.25.03</b>		<b>Dr. 24.12</b>		<b>Dr. 31.77</b>		<b>Dr. 28.75</b>	
102 - Suspense Account-Civil	0.33	0.00	0.75	0.15	0.04	1.12	2.97	2.66	2.67	2.06
<b>Net</b>	<b>Dr. 0.33</b>		<b>Dr.0.60</b>		<b>Cr. 1.08</b>		<b>Dr. 0.31</b>		<b>Dr. 0.63</b>	
107 - Cash Settlement Suspense Account	183.80	54.10	170.45	43.17	139.45	26.53	139.45	27.73	139.75	29.56
<b>Net</b>	<b>Dr. 129.70</b>		<b>Dr.127.28</b>		<b>Dr. 112.92</b>		<b>Dr. 111.72</b>		<b>Dr. 109.89</b>	
110 - Reserve Bank Suspense - CAO	0.56	-	1.10	-	1.68	-	1.51	-	-	-
<b>Net</b>	<b>Dr. 0.56</b>		<b>Dr.1.10</b>		<b>Dr. 1.68</b>		<b>Dr. 1.51</b>		<b>Nil</b>	
112 - Tax Deducted at Source (TDS) Suspense	-	44.44	-	39.15	-	42.99	-	44.48	-	69.33
<b>Net</b>	<b>Cr. 44.44</b>		<b>Cr.39.15</b>		<b>Cr. 42.99</b>		<b>Cr. 44.48</b>		<b>Cr. 69.33</b>	
121-Additional Dearness Allowance Deposit Suspense Account	-	-	-	-	-	-	-	0.0017	-	0.0017
<b>Net</b>	<b>Cr. 0.0017</b>									
123 - A.I.S Officers' Group Insurance Scheme	0.03	0.25	0.02	0.24	0.02	0.24	0.01	0.25	0.02	0.29
<b>Net</b>	<b>Cr. 0.22</b>		<b>Cr.22</b>		<b>Cr. 0.22</b>		<b>Cr. 0.24</b>		<b>Cr. 0.27</b>	
129- Materials Purchase	-	0.80	-	0.80	-	0.80	-	0.80	-	0.80
<b>Net</b>	<b>Cr. 0.80</b>		<b>Cr.80</b>		<b>Cr. 0.80</b>		<b>Cr. 0.80</b>		<b>Cr. 0.80</b>	
<b>Major Head 8782-Cash Remittances</b>										
102 - P.W. Remittances	1055.19	1690.89	1306.40	-	1279.00	874.88	697.48	293.36	697.48	292.97
<b>Net</b>	<b>Dr. 356.87</b>		<b>Dr.384.49</b>		<b>Dr. 404.12</b>		<b>Dr. 404.12</b>		<b>Dr. 404.51</b>	
103 - Forest Remittances	34.40	50.62	38.75	31.17	34.99	16.60	34.99	16.60	34.99	16.60
<b>Net</b>	<b>Dr. 5.47</b>		<b>Dr.11.87</b>		<b>Dr.18.39</b>		<b>Dr. 18.39</b>		<b>Dr. 18.39</b>	
108-Other Department	2.87	1.10	3.79	3.07	1.10	4.52	1.10	4.52	1.10	4.52
<b>Net</b>	<b>Cr. 1.77</b>		<b>Cr.2.69</b>		<b>Cr.3.42</b>		<b>Cr. 3.42</b>		<b>Cr. 3.42</b>	

## Appendix 4.3

**Arrears of accounts of bodies or authorities which attracts Audit under Sections  
14 of the C&AG's DPC Act 1971, as on 31 March 2024**  
(Reference: Paragraph No. 4.16)

Sl. No.	Name of Body or Authority	Accounts pending	Nos of Accounts pending up to F.Y. 2023-24
1.	Tripura State Blindness Control Society, Agartala	Since inception to 2023-24	NA
2.	Tripura State Blood Transfusion Council, Agartala	2022-23 and 2023-24	02
3.	Tripura State Leprosy Control Society, Agartala	Since inception to 2023-24	NA
4.	Chairman, Tripura State Social Welfare Advisory Board, Agartala	Nil	-
5.	Tripura Sports Council, Agartala	2023-24	01
6.	Rabindra Satabarshiki Bhavan, Agartala	Since inception to 2023-24	NA
7.	Tripura Aids Control Society, Agartala	Nil	-
8.	Jana Siksha Sansthan, Agartala	2022-23 and 2023-24	02
9.	Tripura State Computerisation Agency, Agartala	2020-21, 2021-22, 2022-23	03
10.	District Disability Rehabilitation Centre, Durgapur Paiturbazar, Kailashahar	2023-24	01
11.	Mission Director, NHM, State Health & Family Welfare Society, Agartala	2023-24	01
12.	Tripura Mental Health Society, Agartala	Since inception to 2023-24	NA
13.	Tripura Scheduled Tribe Development Corporation Limited, Agartala	Since inception to 2023-24	NA
14.	Tripura Scheduled Caste Development Corporation Limited, Agartala	2021-22 and 2023-24	03
15.	Divyodaya Krishi Bigyan Kendra, Khowai	2023-24	01
16.	Sukanta Academy, Agartala	2010-11 to 2023-24	14
17.	District Rural Development Agency, Unakoti	2019-20 to 2023-24	05
18.	District Rural Development Agency, Sepahijala	2022-23 and 2023-24	02
19.	District Rural Development Agency, West Tripura	2016-17 to 2023-24	08
20.	District Rural Development Agency, Khowai	2023-24	01
21.	District Rural Development Agency, Gomati	2012-13 to 2023-24	12
22.	District Rural Development Agency, South Tripura	2011-12 to 2023-24	13
23.	District Rural Development Agency, Dhalai	2022-23 and 2023-24	02

Sl. No.	Name of Body or Authority	Accounts pending	Nos of Accounts pending up to F.Y. 2023-24
24.	District Rural Development Agency, North Tripura	2022-23 and 2023-24	02
25.	Pragati Vidyabhavan, Agartala	2015-16 to 2023-24	09
26.	Hindi H.S School, Agartala	2023-24	01
27.	Netaji Subhas Vidya Niketan School, Agartala	2018-19 to 2023-24	06
28.	Ramakrishna Vivekananda Vidyamandir (Secondary Stage), Dhaleswar, Agartala	Nil	-
29.	Swami Dayalananda Vidyaniketan, Dhaleswar, Agartala	Nil	-
30.	Ramthakur Pathsala (Girls) H.S (+2 stage) School, Agartala	2023-24	01
31.	Bishalgarh H.S. School, Bishalgarh	Since inception to 2023-24	NA
32.	Ramesh H.S School, Udaipur	2023-24	01
33.	Mahatma Gandhi H.S School, College Tilla, Agartala	Since inception to 2023-24	NA
34.	Sankaracharya Vidya Niketan (Secondary Stage), Agartala	2023-24	01
35.	Prachya Bharati H.S School, Agartala	2021-22 and 2023-24	03
36.	Ranir Bazar Vidyamandir, Ranirbazar	Nil	-
37.	Ramthakur Pathsala (Boys) H.S (+2 Stage) School, Agartala	Since inception to 2023-24	NA
38.	D.N. Vidyamandir, Dharmanagar	Since inception to 2023-24	NA
39.	Bordwali H.S School, Agartala	Nil	-
40.	Fatikroy Class-XII School, (Secondary Stage), Fatikroy, Kumarghat	2020-21 to 2023-24	04
41.	Saradamoyee Vidyapith (Secondary Stage), Teliamura	2023-24	01
42.	Srinath Vidyaniketan, Khowai	2023-24	01
43.	Ishanchandra Nagar Pargana H.S. School, Bishalgarh	2023-24	01
44.	Belonia Vidyapith, Belonia	2023-24	01
45.	Harachandra H.S School (Secondary Stage)	Nil	-
46.	Jolaibari High School (Secondary Stage)	2023-24	01
47.	R.K. Sikshapratisthan (Secondary Stage), Kailashahar	2022-23 and 2023-24	02
48.	Vivekananda H.S. School, Tripura	2022-23 and 2023-24	02
49.	Karaimura H.S. School (Secondary stage), Krishna Kishornagar, Bishalgarh	2023-24	01
50.	Ramkrishna Mission Vidyalaya, Viveknagar	2023-24	01
51.	Darchawi Christian H.S. School, Kumarghat	2010-11 to 2023-24	14

**Appendix 4.4**

**Status of rendition of accounts which attracts Audit under Sections 19(2), 19(3) and 20(1) of the C&AG DPC Act 1971, issuance of SAR and its placement in the Legislature/Council as on 31 March 2024**

*(Reference: Paragraph No. 4.16)*

Sl. No.	Name of the Autonomous Bodies	Audited under section of CAG's DPC Act, 1971	Period of Entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report issued	Date of Issue	Placement of SAR in the Legislature
1.	Tripura Khadi and Village Industries Board, Agartala	20(1)	2023-24	2019-20	2017-18	18-03-2021	Not yet placed
2.	Tripura Electricity Regulatory Commission, Agartala	19(2)	2022-23	2022-23	2022-23	07-02-2024	Not yet placed
3.	Tripura Board of Secondary Education	20 (1)	2018-19	2019-20 and 2020-21	2018-19	06.10.2022	-
4.	Tripura Housing and Construction Board	19(3)	-	2020-21 and 2021-22	2016-17 to 2019-20	17-01-2024	NA
5.	Compensatory Afforestation Fund Management and Planning Authority (CAMPA), Tripura	19(2)	-	2020-21	2020-21	15-06-2023	NA
6.	Tripura State Legal Service Authority	19(2)	-	2020-21 to 2022-23	2018-19 and 2019-20	11.10.2022	-
7.	Tripura Building & Other Construction Workers' Welfare Board	19(2)	-	2016-17 to 2021-22	2016-17 to 2021-22	15.12.2023	-



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