

# Tripura Budget Analysis 2026-27

The Finance Minister of Tripura, Mr. Pranajit Singha Roy, presented the Budget for the financial year 2026-27 on March 16, 2026.

## Budget Highlights

- **Expenditure (excluding debt repayment)** in 2026-27 is estimated to be Rs 33,668 crore, an increase of 5% over the revised estimate of 2025-26. In addition, debt of Rs 544 crore will be repaid by the state.
- **Receipts (excluding borrowings)** for 2026-27 are estimated to be Rs 26,916 crore, an increase of 9% over the revised estimate of 2025-26 (Rs 24,734 crore). In 2025-26, receipts are estimated to be 6% lower than the budget estimate.
- **Revenue surplus** in 2026-27 is estimated to be Rs 1,616 crore, lower than the revised estimate for 2025-26 (Rs 2,173 crore). In 2025-26, revenue surplus is estimated to be higher than budgeted (Rs 1,896 crore).
- **Fiscal deficit** for 2026-27 is estimated to be Rs 6,752 crore. In 2025-26, fiscal deficit is expected to be Rs 7,294 crore as per revised estimates, higher than the budget estimate (Rs 4,962 crore).

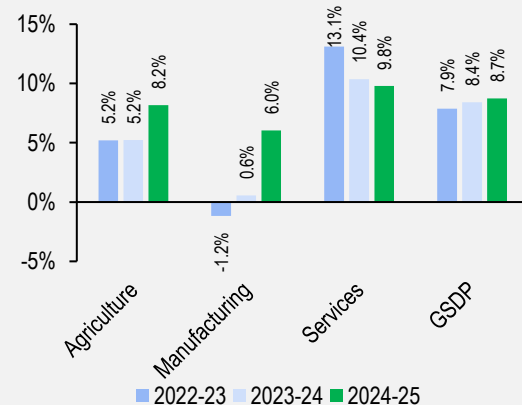
## Policy Highlights

- **New universities:** The state government will establish the Tripura Government Technical University, Tripura Government Women’s University, and Tripura University of Health Sciences.
- **Medical facilities:** Vertical extension of 20 primary health centres and nine community health centres will be undertaken by state government. A new initiative called SUPRAJA will be piloted in two hospitals in the state. This initiative aims to provide AYUSH maternal and neo-natal interventions.
- **Employment initiatives:** The state government will launch the Mukhyamantri Antarjatik Kormosangsthan Prakalpa. The scheme will facilitate overseas placements of nursing, ITI, diploma, and graduate students in foreign countries.
- **Promotion of IT:** The Agartala AI City will be developed to cater to startups and AI-driven enterprises. The initiative seeks to accelerate digital expansion, foster innovation, and generate employment across the state. The state government will also establish regional startup hubs in all districts to provide mentorship and incubation support.
- **Tribal Marketing Centres:** Two Tribal Multipurpose Marketing Centres will be set up to aggregate and value-add, and market tribal products.

## Tripura’s Economy

- **GSDP:** In 2024-25, Tripura’s GSDP (at constant prices) is estimated to grow by 8.7% over the previous year. In comparison, India’s GDP is estimated to grow by 6.5% in 2024-25.
- **Sectors:** In 2024-25, agriculture, manufacturing, and services sectors are estimated to contribute 48%, 9%, and 43% of Tripura’s economy, respectively (at current prices).
- **Per capita GSDP:** In 2024-25, Tripura’s per capita GSDP (at current prices) is estimated to be Rs 2,13,376, an increase of 12% over 2023-24. In 2024-25, India’s per capita GDP is estimated to be Rs 2,34,859, an increase of 9% over the previous year.

**Figure 1: Growth in Tripura’s GSDP at constant prices (2011-12)**



Note: These numbers are as per constant prices (2011-12) which implies that the growth rate is adjusted for inflation.  
Sources: MoSPI; PRS.

## Budget Estimates for 2026-27

- **Total expenditure (excluding debt repayment)** in 2026-27 is targeted at Rs 33,668 crore. This is an increase of 5% over the revised estimate of 2025-26. This expenditure is proposed to be met through **receipts (excluding borrowings)** of Rs 26,916 crore and net borrowings of Rs 6,261 crore. Total receipts for 2026-27 (other than borrowings) are expected to increase by 9% over the revised estimate of 2025-26.
- The state estimates a **revenue surplus** of Rs 1,616 crore in 2026-27. In 2025-26, revenue surplus is estimated to be Rs 2,173 crore, 15% higher than the budget estimate (Rs 1,896 crore).
- **Fiscal deficit** for 2026-27 is estimated to be Rs 6,752 crore, lower than the revised estimate for 2025-26 (Rs 7,294 crore). In 2025-26, fiscal deficit is estimated to be 47% higher than the budget estimate (Rs 4,962 crore). This is driven by a shortfall anticipated in receipts (6% lower).

**Table 1: Budget 2026-27 - Key figures (in Rs crore)**

Items	2024-25 Actuals	2025-26 Budgeted	2025-26 Revised	% change from 2025-26 BE to 2025-26 RE	2026-27 Budgeted	% change from 2025-26 RE to 2026-27 BE
Total Expenditure	24,761	32,423	32,995	2%	34,212	4%
(-) Repayment of debt	528	1,012	967	-4%	544	-44%
<b>Net Expenditure (E)</b>	<b>24,233</b>	<b>31,412</b>	<b>32,028</b>	<b>2%</b>	<b>33,668</b>	<b>5%</b>
Total Receipts	23,442	31,044	32,595	5%	33,722	3%
(-) Borrowings	2,329	4,594	7,862	71%	6,806	-13%
of which central capex loans*	1,587	1,940	4,274	120%	3,408	-20%
<b>Net Receipts (R)</b>	<b>21,113</b>	<b>26,450</b>	<b>24,734</b>	<b>-6%</b>	<b>26,916</b>	<b>9%</b>
<b>Fiscal Deficit (E-R)**</b>	<b>3,120</b>	<b>4,962</b>	<b>7,294</b>	<b>47%</b>	<b>6,752</b>	<b>-7%</b>
<b>Revenue Surplus</b>	<b>1,585</b>	<b>1,896</b>	<b>2,173</b>	<b>15%</b>	<b>1,616</b>	<b>-26%</b>
<b>Primary Deficit**</b>	<b>1,749</b>	<b>3,515</b>	<b>5,778</b>	<b>64%</b>	<b>5,256</b>	<b>-9%</b>

Note: BE is Budget Estimates; RE is Revised Estimates. \*Central government has been providing 50-year interest-free loans to state governments for capital expenditure since 2020-21. These loans are excluded from calculation of the state's borrowing ceiling. \*\*The deficit figures in the above table may not match with those presented in the budget documents due to exclusion of central capex loans by the state government for calculation of fiscal and primary deficit.

Sources: Annual Financial Statement and Budget at a glance, Tripura Budget Documents 2026-27; PRS.

## Expenditure in 2026-27

- **Revenue expenditure** for 2026-27 is proposed to be Rs 25,266 crore, an increase of 12% over the revised estimate of 2025-26. This includes the expenditure on salaries, pension, interest, grants, and subsidies.
- **Capital outlay** for 2026-27 is proposed to be Rs 8,394 crore, a decrease of 12% from the revised estimate of 2025-26. Capital outlay indicates the expenditure towards creation of assets.
- In 2025-26, capital outlay is estimated to be 38% higher than the budget estimate. Sectors with relatively higher than budgeted capital outlay include: (i) public works (Rs 1,415 crore higher), (i) roads and bridges (Rs 682 crore higher), (ii) urban development (Rs 432 crore higher), and (iii) rural development (Rs 320 crore higher). In 2026-27, capital outlay on public works is estimated to be Rs 2,191 crore (26% of total capital outlay).

### Expenditure incurred without appropriation

No money can be withdrawn from the Consolidated Fund of the State except under appropriation made by law. CAG (2025) observed that in 2023-24, expenditure worth Rs 123 crore was incurred under 12 grants without any provision in the original estimates or any supplementary demand. Provisions were made through re-appropriation without the knowledge of the State Legislature. The departments which incurred the highest expenditure without budgetary provisions are: (i) Rural Development (Rs 33 crore), (ii) Industries and Commerce (Rs 51 crore), and (iii) Urban Development (Rs 17 crore). CAG noted that expenditure beyond approved allocations suggests poor budget forecasting and planning. Further, the presence of spending without budget provision in multiple departments indicates weak financial controls. It recommended that the state government implement real-time budget tracking and stricter approvals mechanisms.

Source: Report No. 1 of 2025, State Finances Audit Report for the year 2023-24, CAG; PRS.

**Table 2: Expenditure budget 2026-27 (in Rs crore)**

Items	2024-25 Actuals	2025-26 Budgeted	2025-26 Revised	% change from 2025-26 BE to 2025-26 RE	2026-27 Budgeted	% change from 2025-26 RE to 2026-27 BE
Revenue Expenditure	19,519	24,520	22,527	-8%	25,266	12%
Capital Outlay	4,709	6,887	9,488	38%	8,394	-12%
Loans given by the state	5	4	13	213%	8	-42%
<b>Net Expenditure</b>	<b>24,233</b>	<b>31,412</b>	<b>32,028</b>	<b>2%</b>	<b>33,668</b>	<b>5%</b>

Sources: Annual Financial Statement, Tripura Budget Documents 2026-27; PRS.

**Committed expenditure:** Committed expenditure of a state typically includes expenditure on payment of salaries, pension, and interest. A larger proportion of the budget allocated for committed expenditure items limits the state's flexibility to decide on other expenditure priorities, such as capital outlay. In 2026-27, Tripura is estimated to spend Rs 14,523 crore on committed expenditure, which is 54% of its estimated revenue receipts. This comprises spending on salaries (33% of revenue receipts), pension (15%), and interest payments (6%). In 2024-25, as per actual figures, 54% of revenue receipts were spent on committed expenditure items.

**Table 3: Committed Expenditure in 2026-27 (in Rs crore)**

Items	2024-25 Actuals	2025-26 Budgeted	2025-26 Revised	% change from 2025-26 BE to 2025-26 RE	2026-27 Budgeted	% change from 2025-26 RE to 2026-27 BE
Salaries	6,702	8,190	8,570	5%	8,912	4%
Pension	3,281	3,822	3,829	0%	4,115	7%
Interest payment	1,370	1,447	1,516	5%	1,496	-1%
<b>Total</b>	<b>11,353</b>	<b>13,459</b>	<b>13,914</b>	<b>3%</b>	<b>14,523</b>	<b>4%</b>

Sources: Annual Financial Statement and Budget at a glance, Tripura Budget Documents 2026-27; PRS.

**Sector-wise expenditure:** The sectors listed below account for **63%** of the total expenditure on sectors by the state in 2026-27. A comparison of Tripura's expenditure on key sectors with that by other states is shown in Annexure 1.

**Table 4: Sector-wise expenditure under Tripura Budget 2026-27 (in Rs crore)**

Sector	2024-25 Actuals	2025-26 Budgeted	2025-26 Revised	2026-27 Budgeted	% change from 2025-26 RE to 2026- 27 BE	Budget Provisions (2026-27 BE)
Education, Sports, Arts, and Culture	3,266	3,948	3,967	4,318	9%	Samagra Shiksha Abhiyan has been allocated Rs 719 crore.
Rural Development	1,481	1,917	1,665	3,163	90%	MGNREGA/ VB-G RAM G has been allocated Rs 1,625 crore.
Police	1,822	2,297	2,507	2,693	7%	Rs 105 crore has been allocated towards district police.
Agriculture and Allied Activities	1,205	1,945	1,815	2,071	14%	National Horticulture Mission has been allocated Rs 53 crore. Rashtriya Krishi Vikas Yojana has been allocated Rs 51 crore.
Social Welfare and Nutrition	1,733	2,139	1,911	2,033	6%	Integrated Child Development Services has been allocated Rs 517 crore.
Health and Family Welfare	1,494	1,890	2,051	1,953	-5%	Rs 476 crore has been allocated towards the National Health Mission.
Welfare of SC, ST, OBC, and Minorities	921	1,288	1,209	1,439	19%	Rs 220 crore has been allocated towards grants given to local bodies in Tripura's tribal district councils. The allocation for both state and centrally sponsored post matric scholarships for ST students is Rs 125 crore while the allocation for centrally sponsored post matric scholarship for SC students is Rs 7 crore.
Urban Development	1,004	1,041	1,474	1,337	-9%	Rs 160 crore has been allocated towards Pradhan Mantri Awas Yojana-Urban.
Transport	1,744	2,338	2,987	1,310	-56%	Rs 1,125 crore has been allocated towards capital outlay on roads and bridges.
Water Supply and Sanitation	457	610	508	722	42%	Rs 317 crore has been allocated towards capital outlay on water supply and sanitation.
<b>% of total expenditure on all sectors</b>	<b>62%</b>	<b>62%</b>	<b>63%</b>	<b>63%</b>	-	

Sources: Annual Financial Statement, Tripura Budget Documents 2026-27; PRS.

## Receipts in 2026-27

- **Total revenue receipts** for 2026-27 are estimated to be Rs 26,882 crore, a 9% increase over the revised estimate of 2025-26. Of this, Rs 4,470 crore (17%) will be raised by the state through its **own resources**, and Rs 22,412 crore (83%) will come **from the centre**. Resources from the centre will be in the form of state's share in central taxes (44% of revenue receipts) and grants (39% of revenue receipts).
- **Devolution:** In 2026-27, the state's share in central taxes is estimated at Rs 11,850 crore, an increase of 6% over the revised estimate of 2025-26.
- **Grants from the centre** in 2026-27 are estimated at Rs 10,562 crore, an increase of 14% over the revised estimate for 2025-26. The grants from centre in 2025-26 is estimated to be 14% lower than budgeted.
- **State's own tax revenue:** Tripura's total own tax revenue is estimated to be Rs 4,020 crore in 2026-27, an increase of 4% over the revised estimate of 2025-26.

**Table 5: Break-up of the state government's receipts (in Rs crore)**

Items	2024-25 Actuals	2025-26 Budgeted	2025-26 Revised	% change from 2025- 26 BE to 2025-26 RE	2026-27 Budgeted	% change from 2025- 26 RE to 2026-27 BE
State's Own Tax	3,545	4,010	3,860	-4%	4,020	4%
State's Own Non-Tax	1,084	504	407	-19%	450	11%
Share in Central Taxes	9,111	11,153	11,153	0%	11,850	6%
Grants-in-aid from Centre	7,363	10,749	9,280	-14%	10,562	14%
<b>Revenue Receipts</b>	<b>21,104</b>	<b>26,416</b>	<b>24,700</b>	<b>-6%</b>	<b>26,882</b>	<b>9%</b>
Non-debt Capital Receipts	10	34	34	0%	34	0%
<b>Net Receipts</b>	<b>21,113</b>	<b>26,450</b>	<b>24,734</b>	<b>-6.5%</b>	<b>26,916</b>	<b>9%</b>

Note: BE is Budget Estimates; RE is Revised Estimates.

Sources: Annual Financial Statement, Tripura Budget Documents 2026-27; PRS.

- In 2026-27, **State GST** is estimated to be the largest source of own tax revenue (48% share). State GST revenue is estimated to increase by 0.3% over the revised estimate of 2025-26.
- Revenue from Sales tax/ VAT in 2026-27 is expected to be 8% higher than the revised estimate of 2025-26.
- Revenue from state excise is estimated to register an increase of 5% in 2026-27 over the revised estimate of 2025-26.

**Table 6: Major sources of state's own-tax revenue (in Rs crore)**

Head	2024-25 Actuals	2025-26 Budgeted	2025-26 Revised	% change from 2025-26 BE to 2025-26 RE	2026-27 Budgeted	% change from 2025-26 RE to 2026-27 BE
State GST	1,742	1,954	1,927	-1%	1,934	0.3%
Sales Tax/ VAT	613	650	600	-8%	650	8%
State Excise	484	550	520	-5%	544	5%
Taxes on Vehicles	157	155	162	5%	178	10%
Stamps Duty and Registration Fees	110	172	132	-23%	145	10%
Taxes and Duties on Electricity	52	58	62	7%	68	9%
Land Revenue	13	25	23	-7%	28	20%

Sources: Annual Financial Statement, Tripura Budget Documents 2026-27; PRS.

### Return on investments in PSUs

As of March 2024, Tripura had: (i) 16 working government companies, (ii) one non-working government company, (iii) one statutory corporation, (iv) one bank, (v) four joint stock companies, and (vi) 25 co-operative societies. Between 2019-20 and 2023-24, the state government invested Rs 1,901 crore in these entities. CAG (2025) noted concerns regarding the sustainability and financial viability of these investments. During 2023-24, the state government received Rs 7.85 crore as dividend from two joint stock companies for the years 2022-23 and 2023-24, while no dividend was received from any other government company. CAG observed that 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 the state's borrowing costs. It recommended the state government review the performance of the companies. The 16<sup>th</sup> Finance Commission also recommended that state governments pursue closure of inactive State Public Sector Undertakings.

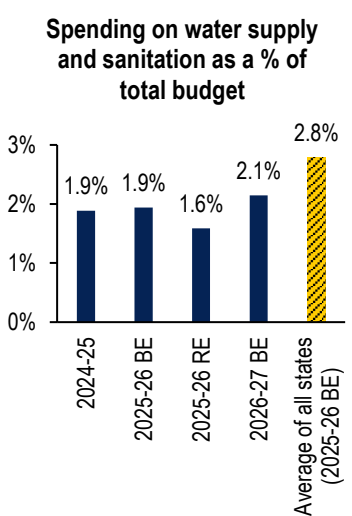
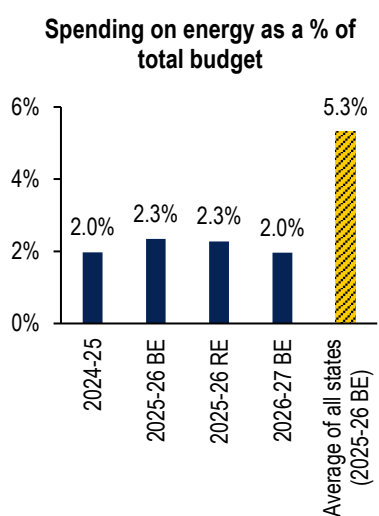
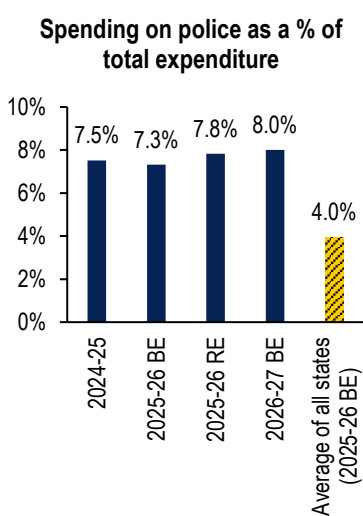
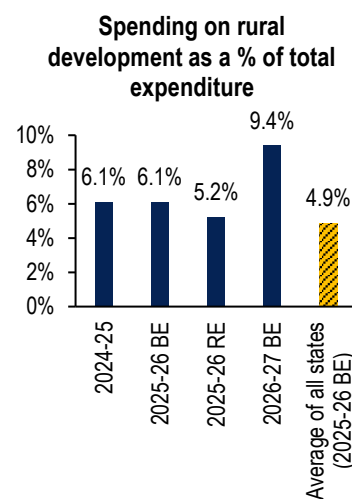
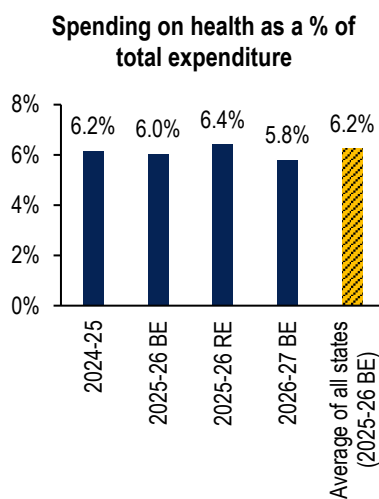
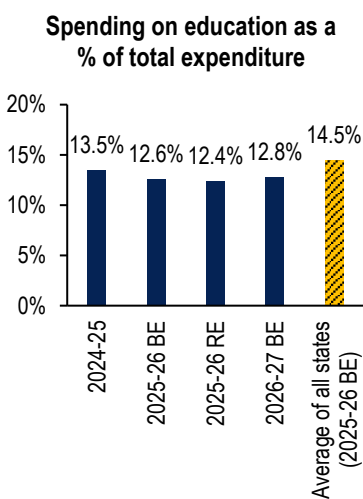
Source: Report No. 1 of 2025, State Finances Audit Report for the year 2023-24, CAG; 16<sup>th</sup> Finance Commission Report- Vol I; PRS.

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## Annexure 1: Comparison of states' expenditure on key sectors

The graphs below compare Tripura's expenditure in 2026-27 on six key sectors as a proportion of its total expenditure on all sectors. The average for a sector indicates the average expenditure in that sector by 31 states (including Tripura) as per their budget estimates of 2025-26.<sup>1</sup>

- **Education:** Tripura has allocated 12.8% of its expenditure towards education in 2026-27. This is lower than the average allocation for education by states in 2025-26 (14.5%).
- **Health:** Tripura has allocated 5.8% of its expenditure towards health in 2026-27. This is lower than the average allocation for health by states in 2025-26 (6.2%).
- **Rural development:** Tripura has allocated 9.4% of its expenditure towards rural development in 2026-27. This is higher than the average allocation for rural development by states in 2025-26 (4.9%).
- **Police:** Tripura has allocated 8% of its expenditure towards police in 2026-27. This is higher than the average allocation for police by states in 2025-26 (4%).
- **Energy:** Tripura has allocated 2% of its expenditure towards energy in 2026-27. This is lower than the average allocation for energy by states in 2025-26 (5.3%).
- **Water Supply and Sanitation:** Tripura has allocated 2.1% of its expenditure towards water supply and sanitation in 2026-27. This is lower than the average allocation for water supply and sanitation by states in 2025-26 (2.8%).



Note: 2024-25, 2025-26 (BE), 2025-26 (RE), and 2026-27 (BE) figures are for Tripura.

Sources: Annual Financial Statement, Tripura Budget Documents 2026-27; various state budgets; PRS.

<sup>1</sup> The 31 states include the Union Territories of Delhi, Jammu and Kashmir, and Puducherry.

## Annexure 2: Recommendations of the 16<sup>th</sup> Finance Commission for 2026-31

The Report of the 16<sup>th</sup> Finance Commission (Chair: Dr. Arvind Panagariya) was tabled in Parliament on February 1, 2026. The recommendations will apply for the five-year period between 2026-27 and 2030-31. The 16<sup>th</sup> Commission (FC) has recommended the share of states in the divisible pool of central taxes at 41%. The share remains unchanged from the 15<sup>th</sup> Finance Commission award period (2020-26). Divisible pool is arrived at after excluding cost of collection and cesses and surcharges from the gross tax revenue collected by the central government. The 16<sup>th</sup> FC has proposed a revised criteria to determine the share of individual states. See [here](#) for a PRS summary of the 16<sup>th</sup> Finance Commission Report. Based on the recommendations of the 16<sup>th</sup> FC, Tripura will have a 0.64% share in the divisible pool of central taxes for the 2026-31 period.

The 16<sup>th</sup> FC has recommended grants worth Rs 9.47 lakh crore over the five-year period. These comprise grants for: (i) urban and rural local bodies, and (ii) disaster management. It has discontinued the following grants recommended by the 15<sup>th</sup> FC: (i) revenue deficit grants, (ii) sector-specific grants, and (iii) state-specific grants. Grants recommended for Tripura over the 2026-31 period include: (i) Rs 1,016 crore for urban local bodies, (ii) Rs 1,176 crore for rural local bodies, and (iii) Rs 356 crore as disaster management grants. States will also receive a one-time grant for merger of peri-urban villages into adjoining larger urban local body with population of one lakh or above.

**Table 7: Individual share of states in the taxes devolved by the centre (out of 100)**

State	14 <sup>th</sup> FC (2015-2020)	15 <sup>th</sup> FC (2021-26)	16 <sup>th</sup> FC (2026-31)
Andhra Pradesh	4.31	4.05	4.22
Arunachal Pradesh	1.37	1.76	1.35
Assam	3.31	3.13	3.26
Bihar	9.67	10.06	9.95
Chhattisgarh	3.08	3.41	3.30
Goa	0.38	0.39	0.37
Gujarat	3.08	3.48	3.76
Haryana	1.08	1.09	1.36
Himachal Pradesh	0.71	0.83	0.91
Jammu and Kashmir	1.85	-	-
Jharkhand	3.14	3.31	3.36
Karnataka	4.71	3.65	4.13
Kerala	2.50	1.93	2.38
Madhya Pradesh	7.55	7.85	7.35
Maharashtra	5.52	6.32	6.44
Manipur	0.62	0.72	0.63
Meghalaya	0.64	0.77	0.63
Mizoram	0.46	0.50	0.56
Nagaland	0.50	0.57	0.48
Odisha	4.64	4.53	4.42
Punjab	1.58	1.81	2.00
Rajasthan	5.50	6.03	5.93
Sikkim	0.37	0.39	0.34
Tamil Nadu	4.02	4.08	4.10
Telangana	2.44	2.10	2.17
<b>Tripura</b>	<b>0.64</b>	<b>0.71</b>	<b>0.64</b>
Uttar Pradesh	17.96	17.94	17.62
Uttarakhand	1.05	1.12	1.14
West Bengal	7.32	7.52	7.22

**Table 8: State-wise details of grants-in-aid for 2026-31 (in Rs crore)**

State	Rural Local Bodies	Urban Local Bodies	Disaster Management
Andhra Pradesh	16,627	12,158	6,125
Arunachal Pradesh	1,698	233	616
Assam	14,580	3,249	5,243
Bihar	51,923	9,169	13,615
Chhattisgarh	11,664	4,990	2,481
Goa	174	726	112
Gujarat	18,802	23,764	8,459
Haryana	8,270	7,834	2,922
Himachal Pradesh	3,744	435	2,682
Jharkhand	14,231	6,093	2,806
Karnataka	18,889	18,483	6,419
Kerala	3,308	16,683	1,935
Madhya Pradesh	32,033	16,016	11,697
Maharashtra	32,817	46,803	29,619
Manipur	1,262	609	259
Meghalaya	1,479	377	437
Mizoram	567	377	284
Nagaland	697	667	408
Odisha	18,715	5,078	8,900
Punjab	8,486	7,834	2,477
Rajasthan	31,467	12,680	9,211
Sikkim	218	203	455
Tamil Nadu	16,930	25,069	8,486
Telangana	9,968	11,548	2,774
<b>Tripura</b>	<b>1,176</b>	<b>1,016</b>	<b>356</b>
Uttar Pradesh	83,261	33,543	15,321
Uttarakhand	4,047	2,497	4,954
West Bengal	28,203	22,023	6,869

Sources: Reports of the 14<sup>th</sup>, 15<sup>th</sup>, and 16<sup>th</sup> Finance Commission; PRS.

**Table 9: Taxes devolved to states as per Union Budget 2026-27 (in Rs crore)**

State	2024-25 Actuals	2025-26 Revised	2026-27 Budgeted
Andhra Pradesh	51,564	56,374	64,362
Arunachal Pradesh	22,386	24,475	20,665
Assam	39,855	43,572	49,725
Bihar	1,28,151	1,40,105	1,51,832
Chhattisgarh	43,409	47,459	50,427
Goa	4,918	5,377	5,571
Gujarat	44,314	48,448	57,311
Haryana	13,926	15,225	20,772
Himachal Pradesh	10,575	11,562	13,950
Jharkhand	42,135	46,066	51,236
Karnataka	46,467	50,802	63,050
Kerala	24,527	26,815	36,355
Madhya Pradesh	1,00,019	1,09,348	1,12,134
Maharashtra	80,486	87,994	98,306
Manipur	9,123	9,974	9,554
Meghalaya	9,773	10,684	9,631
Mizoram	6,371	6,965	8,608
Nagaland	7,250	7,926	7,341
Odisha	57,692	63,074	67,460
Punjab	23,023	25,171	30,464
Rajasthan	76,779	83,940	90,446
Sikkim	4,944	5,405	5,113
Tamil Nadu	51,971	56,819	62,531
Telangana	26,782	29,280	33,181
<b>Tripura</b>	<b>9,021</b>	<b>9,862</b>	<b>9,783</b>
Uttar Pradesh	2,28,565	2,49,885	2,68,911
Uttarakhand	14,245	15,573	17,415
West Bengal	95,852	1,04,793	1,10,119
<b>Total</b>	<b>12,74,121</b>	<b>13,92,971</b>	<b>15,26,255</b>

Note: Actuals for 2024-25 and Revised Estimates for 2025-26 have been reported in the Union Budget after adjusting for excess or less devolution in previous years. Sources: Union Budget Documents 2026-27; PRS.

### Annexure 3: Comparison of 2024-25 Budget Estimates and Actuals

The following tables compare the actuals of 2024-25 with budget estimates for that year.

**Table 10: Overview of Receipts and Expenditure (in Rs crore)**

Particular	2024-25 BE	2024-25 Actuals	% change from BE to Actuals
<b>Net Receipts (1+2)</b>	<b>22,983</b>	<b>21,113</b>	<b>-8%</b>
1. Revenue Receipts (a+b+c+d)	22,958	21,104	-8%
a. Own Tax Revenue	3,748	3,545	-5%
b. Own Non-Tax Revenue	475	1,084	128%
c. Share in central taxes	8,636	9,111	6%
d. Grants-in-aid from the Centre	10,098	7,363	-27%
2. Non-Debt Capital Receipts	25	10	-61%
3. Borrowings	3,261	2,329	-29%
Of which central capex loans	850	1,587	87%
<b>Net Expenditure (4+5+6)</b>	<b>27,238</b>	<b>24,233</b>	<b>-11%</b>
4. Revenue Expenditure	21,171	19,519	-8%
5. Capital Outlay	6,065	4,709	-22%
6. Loans and Advances	2	5	157%
7. Debt Repayment	567	528	-7%
<b>Revenue Surplus</b>	<b>1,787</b>	<b>1,585</b>	<b>-11%</b>
<b>Fiscal Deficit</b>	<b>4,255</b>	<b>3,120</b>	<b>-27%</b>

Source: Tripura Budget Documents of various years; PRS.

**Table 11: Key Components of State's Own Tax Revenue**

Head	2024-25 BE	2024-25 Actuals	% change from BE to Actuals
Land Revenue	25	13	-49%
Stamps Duty and Registration Fees	139	110	-21%
State GST	1,816	1,742	-4%
Sales Tax/ VAT	630	613	-3%
State Excise	477	484	1%
Taxes and Duties on Electricity	49	52	7%
Taxes on Vehicles	147	157	7%

Source: Tripura Budget Documents of various years; PRS.

**Table 12: Allocation towards Key Sectors**

Sector	2024-25 BE	2024-25 Actuals	% change from BE to Actuals
Energy	732	478	-35%
Agriculture and Allied Activities	1,759	1,205	-32%
Water Supply and Sanitation	665	457	-31%
Irrigation and Flood Control	228	165	-28%
Welfare of SC, ST, OBC, and Minorities	1,153	921	-20%
Rural Development	1,843	1,481	-20%
Police	2,152	1,822	-15%
Health and Family Welfare	1,694	1,494	-12%
Urban Development	1,120	1,004	-10%
Education, Sports, Arts, and Culture	3,611	3,266	-10%
Social Welfare and Nutrition	1,892	1,733	-8%
Transport	1,654	1,744	5%
of which Roads and Bridges	1,610	1,689	5%
Housing	218	312	43%

Source: Tripura Budget Documents of various years; PRS.