

PREFACE

1. This Report on the Finances of the State Government of Manipur has been prepared for submission to the Governor of Manipur under Article 151 of the Constitution.
2. Chapter 1 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.*
3. Chapters 2 & 3 of the Report contain audit findings on matters arising from an examination of the Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2023. Information has been obtained from Government of Manipur, wherever necessary.
4. Chapter 4 on ‘Quality of Accounts & Financial Reporting Practices’ provides an overview and status of the State Government’s compliance with various financial rules, procedures and directives during the current year.
5. Chapter 5 of the Report discusses the financial performance of State Public Sector Enterprises (SPSEs), which consist of ‘Government Companies’, ‘Statutory Corporations’ and ‘Government controlled other Companies’; including impact of significant comments issued as a result of supplementary audit of Financial Statements of these SPSEs.

