

सत्यमेव जयते

FINANCE ACCOUNTS (VOLUME-I) 2022-23



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

GOVERNMENT OF ASSAM

FINANCE ACCOUNTS

(Volume – I)

2022 - 2023

GOVERNMENT OF ASSAM

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Report of the Comptroller and Auditor General of India

Audit of the Finance Accounts of the Government of Assam

Opinion

The Finance Accounts of the Government of Assam for the year ended 31 March 2023 present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and/ or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two Volumes; Volume-I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of the Government of Assam for the year 2022-23.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Assam being presented separately for the year ended 31 March 2023.

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of Government of Assam are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Principal Accountant General (Accounts and Entitlements) of Assam for compilation and preparation of the Finance Accounts.

Responsibilities for Compilation of Annual Accounts

The Office of the Principal Accountant General (Accounts and Entitlements) of Assam functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of Government of Assam and the statements received from the Reserve Bank of India.

Statements (Nos. 8, 9, 19 and 20), explanatory notes (Statement Nos. 14, 15 and 16) and Appendices (IV, IX and Maturity Profile in Annexure to Statement No. 17) in this compilation have been prepared directly from the information received from the Government of Assam and the Union Government who are responsible for such information.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit) of Assam in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's

(Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

The Office of the Principal Accountant General (Audit) and the Office of the Principal Accountant General (Accounts and Entitlements) are independent organisations with distinct cadres, separate reporting lines and management structure.

A handwritten signature in black ink, appearing to read 'Girish Chandra Murmu', written in a cursive style.

Date: 09 January 2024
Place: New Delhi

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

A. Broad Overview of the Structure of Government Accounts

1. The Finance Accounts of the State of Assam present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government has worked out from the balances recorded in the accounts. The Finance Accounts are accompanied by Appropriation Accounts, which present comparison of expenditure against the Grants / Appropriations.
2. The Accounts of the Government are kept in the following three parts:

Part I: Consolidated Fund: This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), Ways and Means Advances (WMA) extended by the Reserve Bank of India (RBI) and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund, except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (*e.g.*, salaries of Constitutional authorities, loan repayments, *etc.*), constitute a charge on the Consolidated Fund of the State (*Charged Expenditure*) and are not subject to vote by the Legislature. All other expenditure (*Voted Expenditure*) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, *viz.*, 'Tax Revenue', 'Non Tax Revenue' and 'Grants-in-Aid and Contributions'. These three sectors are further divided into sub-sectors like 'Goods and Services Tax', 'Taxes on Income and Expenditure', 'Fiscal Services', *etc.* The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, *viz.*, 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-Aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors, like, 'Organs of State', 'Education, Sports, Art and Culture', *etc.* The Capital Expenditure section is sub-divided into seven sectors, *viz.*, 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part II: Contingency Fund: This Fund is in the nature of an imprest, which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Assam for 2022-23 is ₹ 2,000 crore.

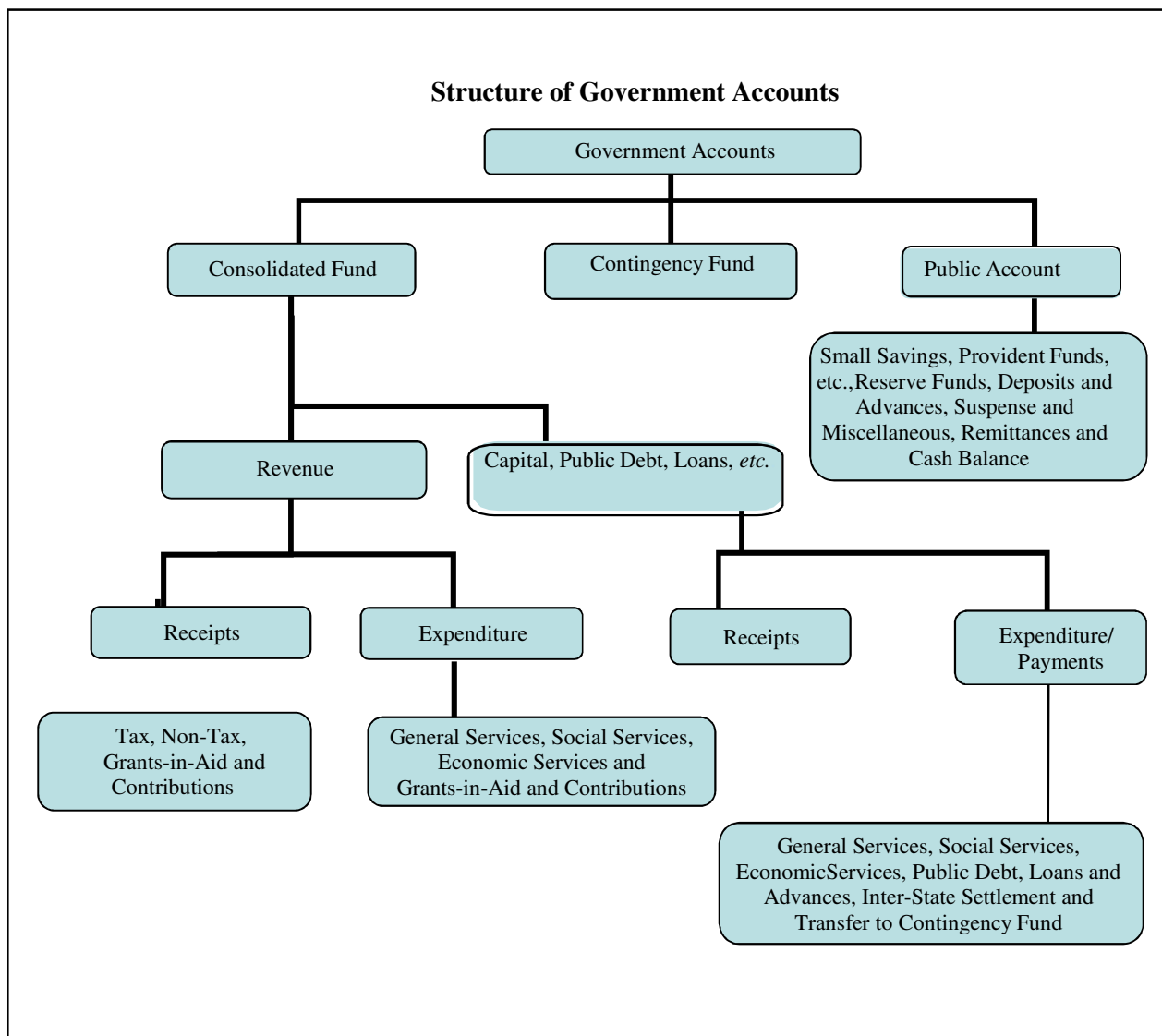
GUIDE TO THE FINANCE ACCOUNTS - contd.

Part III: Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable such as Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, *viz.*, 'Small Savings, Provident Funds, *etc.*', 'Reserve Funds', 'Deposit and Advances', 'Suspense and Miscellaneous', 'Remittances', and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

3. Government accounts are presented under a six tier classification, *viz.*, Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two to three digits) and Object Heads (two / three/ four digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes / activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes and Object Heads represent purpose/object of expenditure.
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected up to 31 March 2023).

0005 to 1606	<i>Revenue Receipts</i>
2011 to 3606	<i>Revenue Expenditure</i>
4000	<i>Capital Receipts</i>
4046 to 7810	<i>Capital Expenditure (including Public Debt, Loans and Advances)</i>
7999	<i>Appropriation to the Contingency Fund</i>
8000	<i>Contingency Fund</i>
8001 to 8999	<i>Public Account</i>

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



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

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

- 1. Statement of Financial Position :** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.

- 2. Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, *viz.*, the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
- 3. Statement of Receipts (Consolidated Fund) :** This statement comprises Revenue and Capital Receipts, Borrowings and Repayments of the Loans given by the State Government. This statement corresponds to Detailed Statements 14, 17 and 18 in Volume II of the Finance Accounts.
- 4. Statement of Expenditure (Consolidated Fund) :** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to Detailed Statements 15, 16, 17 and 18 in Volume II.
- 5. Statement of Progressive Capital Expenditure :** This statement corresponds to the Detailed Statement 16 in Volume II.
- 6. Statement of Borrowings and Other Liabilities :** Borrowings of the Government comprise Market Loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds, *etc.*', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt and corresponds to the Detailed Statement 17 in Volume II.
- 7. Statement of Loans and Advances given by the Government :** This statement depicts all Loans and Advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and recipient individuals (including Government servants). This statement corresponds to the Detailed Statement 18 in Volume II.
- 8. Statement of Investments of the Government :** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Co-operative institutions and Local Bodies. This statement corresponds to Detailed Statement 19 in Volume II.
- 9. Statement of Guarantees given by the Government :** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to Detailed Statement 20 in Volume II.
- 10. Statement of Grants-in-Aid given by the Government :** This statement depicts all Grants-in-Aid given by the State Government to various categories of grantees, like, Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.

GUIDE TO THE FINANCE ACCOUNTS - contd.

11. **Statement of Voted and Charged Expenditure** : This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
12. **Statement of Sources and Application of Funds for Expenditure other than on Revenue Account** : This statement is based on the principle that Revenue Expenditure is expected to be defrayed from Revenue Receipts, while Capital Expenditure of the year is met from Revenue Surplus, net credit balances in the Public Account, Cash Balance at the beginning of the year, and Borrowings.
13. **Summary of Balances under Consolidated Fund, Contingency Fund and Public Account** : This statement assists in establishing the accuracy of the accounts. This statement corresponds to the Detailed Statements 14, 15, 16, 17, 18 and 21 in Volume II.

Notes to Finance Accounts and Significant Accounting Policies

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

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

Volume II of the Finance Accounts contains two parts - nine Detailed Statements in Part I and 13 Appendices in Part II.

Part I of Volume II

14. **Detailed Statement of Revenue and Capital Receipts by Minor Heads** : This statement corresponds to the Summary Statement 3 in Volume I of the Finance Accounts. In addition to representing details of Revenue Receipts at Minor Head level, this statement depicts details at Sub Head level in respect of Grants-in-Aid from Central Government.
15. **Detailed Statement of Revenue Expenditure by Minor Heads** : This statement, which corresponds to the Summary Statement 4 in Volume I, depicts the Revenue Expenditure of the State Government. Charged and Voted expenditure are exhibited distinctly.
16. **Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads** : This statement, which corresponds to the Summary Statement 5 in Volume I, depicts the Capital Expenditure (during the year and cumulatively) of the State Government. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub Head level also.

GUIDE TO THE FINANCE ACCOUNTS - contd.

17. **Detailed Statement of Borrowings and Other Liabilities :** This statement, which corresponds to the Summary Statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, *etc.*), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, *i.e.*, amounts payable in respect of each category of loans in different years; (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
18. **Detailed Statement of Loans and Advances given by the State Government :** This statement corresponds to the Summary Statement 7 of Volume I.
19. **Detailed Statement of Investments of the Government :** This statement depicts details of investments entity wise and Major and Minor Head wise details of Investments during the year, where there is a difference between Statement 16 and 19. This statement corresponds to Statement 8 in Volume I.
20. **Detailed Statement of Guarantees given by the Government :** This statement depicts entity wise details of Government Guarantees. This statement corresponds to Statement 9 in Volume I.
21. **Detailed Statement on Contingency Fund and Public Account Transactions :** This statement depicts at Minor Head level the details of un-recouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.
22. **Detailed Statement on Investments of Earmarked Balances :** This statement depicts details of Investment from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

Part II contains 12 Appendices on various items including Salaries, Subsidies, Grants-in-Aid, Externally Aided Projects, *etc.* These details are presented in the accounts at Sub-Head level or below (*i.e.*, below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of appendices appears at the 'Table of Contents' in Volume I and II. The statements and Notes to Finance Accounts read with the appendices present the financial position along with accounts of the receipts and disbursements of the Government for the year.

GUIDE TO THE FINANCE ACCOUNTS - conclud.

C. Ready Reckoner :

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

Parameter	Volume I	Volume II	
	Summary Statements	Detailed Statements	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2, 3	14	
Revenue Expenditure	2, 4	15	I (Salary) II (Subsidy)
Grants-in-aid given by the Government	2, 10	---	III (Grants-in-Aid)
Capital Expenditure	1, 2, 4, 5, 12	16	I (Salary)
Loans and Advances given by the Government	1, 2, 7	18	
Debt Position/Borrowings	1, 2, 6	17	
Investments of the Government in Companies, Corporations, etc.	8	19	
Cash	1, 2, 12, 13	---	
Balances in Public Account and Investments thereof	1, 2, 12, 13	21, 22	
Guarantees	9	20	
Schemes	---	---	IV (Externally Aided Projects)

1: STATEMENT OF FINANCIAL POSITION

(In crore of ₹)

Assets ¹	<i>Reference (Sr. No.)</i>		As at 31 March 2023	As at 31 March 2022
	Notes to Finance Accounts	Statement		
Cash				
(i) Cash in Treasuries and Local Remittances	---	---
(ii) Departmental Balances	---	21	7.95	6.84
(iii) Permanent Imprest	---	21	0.47	0.47
(iv) Cash Balance Investments	---	21	1,666.93	8,295.14
(v) Deposits with Reserve Bank of India	---	2 Annexure- A	(-) 674.23	(-) 1,826.58
(vi) Investments from Earmarked Funds	---	21, 22	5,228.48	2,956.83
Capital Expenditure				
(i) Investments in shares of Companies, Corporations, etc.	---	8,16,19	7,122.76	7,010.79
(ii) Other Capital Expenditure	---	16	1,14,318.47	98,432.74
Contingency Fund (unrecouped)	---	---
Loans and Advances	---	7, 18	3,481.53	3,146.76
Advances with Departmental Officers	---	21	2,921.43	3,482.07
Suspense and Miscellaneous Balances²	---	21	952.53	1,179.10
Remittance Balances	---	21	827.21	765.08
Cumulative excess of expenditure over receipts	---	---	---	---
Total			1,35,853.53	1,23,449.24

1. The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section 'Notes to Finance Accounts'.

2. In this statement the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', 'Departmental Balances' & 'Permanent Imprest' which are included separately above, though the later form part of this sector elsewhere in these Accounts.

1: STATEMENT OF FINANCIAL POSITION

Liabilities	Reference (Sr. No.)		As at 31 March 2023	As at 31 March 2022
	Notes to Finance Accounts	Statement		
<i>(In crore of ₹)</i>				
Borrowings (Public Debt)				
(i) Internal Debt	---	6,17	94,443.49	77,780.15
(ii) Loans and Advances from Central Government				
Non Plan Loans	---	6,17	87.38	87.38
Loans for State Plan Schemes	---	6,17	---	---
Loans for Central Plan Schemes	---	6,17	0.08	0.08
Loans for Centrally Sponsored Plan Schemes	---	6,17	---	---
Loans for Centrally Sponsored Schemes	---	6,17	---	---
Other loans for State/UT with Legislature Schemes	---	6,17	9,182.41	4,906.59
Other loans	---	6,17	61.81	61.81
Contingency Fund (corpus)	---	21	2,000.00	200.00
Liabilities on Public Account				
(i) Small Savings, Provident Funds, <i>etc.</i>	---	21	14,747.07	14,646.90
(ii) Deposits	---	21	4,370.94	3,909.17
(iii) Reserve Funds	---	21	7,226.70	4,251.16
(iv) Remittance Balances	---	21	---	---
(v) Suspense and Miscellaneous Balances	---	21	---	---
Cumulative excess of receipts over expenditure ³	---	12, {Footnote (b)}	3,733.65	17,606.00
Total			1,35,853.53	1,23,449.24

3. The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(In crore of ₹)

Receipts			Disbursements		
	2022-2023	2021-2022		2022-2023	2021-2022
Part-I Consolidated Fund					
Section-A: Revenue					
Revenue Receipts <i>(Ref. Statement 3 & 14)</i>	89,742.30	79,815.19	Revenue Expenditure <i>(Ref. Statement 4-A, 4-B & 15)</i>	1,01,814.65	82,547.96
Tax revenue (raised by the State) <i>(Ref. Statement 3 & 14)</i>	24,502.02	19,533.10	Salaries ¹ <i>(Ref. Statement 4-B & Appendix-I)</i>	30,868.01	28,559.49
Non Tax revenue <i>(Ref. Statement 3 & 14)</i>			Subsidies ¹ <i>(Ref. Appendix-II)</i>	1,662.58	2,005.69
			Grants-in-aid ² <i>(Ref. Statement 4-B, 10 & Appendix -III)</i>	40,011.82 [#]	25,611.40
Interest receipts <i>(Ref. Statement 3 & 14)</i>	323.68	120.86	General services <i>(Ref. Statement 4 & 15)</i>		
Others <i>(Ref. Statement 3)</i>	5,437.63	3,458.89	Interest Payment and service of debt <i>(Ref. Statement 4-A, 4-B & 15)</i>	8,874.97	6,497.37
Total <i>(Ref. Statement 3 & 14)</i>	5,761.31	3,579.75	Pension <i>(Ref. Statement 4-A, 4-B & 15)</i>	16,406.63	17,223.74
Share of Union Taxes/Duties <i>(Ref. Statement 3 & 14)</i>	29,694.26	28,150.55	Others	1,858.92	2,358.94
			Total <i>(Ref. Statement 4-A & 15)</i>	27,140.52	26,080.05
			Social services <i>(Ref. Statement 4-A & 15)</i>	2,187.47	658.84
			Economic services <i>(Ref. Statement 4-A & 15)</i>	(-570.58)	(-673.64)
Grants from Central Government <i>(Ref. Statement 3 & 14)</i>	29,784.71	28,551.79	Compensation and Assignment to Local Bodies and PRIs <i>(Ref. Statement 4-A & 15)</i>	514.83 (3)	306.13
Revenue Deficit	12,072.35	2,732.77	Revenue Surplus	---	---

1. Salary, Subsidy and Grants in Aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'General', 'Social', and 'Economic services' and line item 'Compensation and assignment to Local Bodies and PRIs' does not include expenditure on salaries, subsidies and grants in aid (explained in footnote 2).

2. Grants in Aid given to statutory corporations, companies, autonomous bodies, local bodies etc. by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to Local Bodies which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'. Grants-in-aid comprises the total of the dedicated object head (09 and 32) across all Major Heads and totals of minor heads 190 and 191.

3. Excludes Salary of ₹ 1.4 crore which is shown against line item Salaries.

Grants-in-aid figure of ₹ 46,680.81 crore in Statement 10 and Appendix III includes Grants-in-aid figure of Revenue Section (₹ 40,011.82 crore) and Capital Section (₹ 6,668.99 crore).

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(In crore of ₹)

Receipts			Disbursements		
	2022-2023	2021-2022		2022-2023	2021-2022
Section-B: Capital					
Capital Receipts <i>(Ref. Statement 3 & 14)</i>			Capital Expenditure <i>(Ref. Statement 4-A,4-B & 16)</i>	15,997.71 ³	20,125.83 ⁴
			General Services <i>(Ref. Statement 4-A & 16)</i>	1,921.50	862.80
			Social Services <i>(Ref. Statement 4-A & 16)</i>	2,638.13	3,000.52
			Economic Services <i>(Ref. Statement 4-A & 16)</i>	11,438.08	16,262.51
Recoveries of Loans and Advances <i>(Ref. Statement 3,7 & 18)</i>	5.07	3,099.49	Loans and Advances disbursed <i>(Ref. Statement 4-A, 7 & 18)</i>	339.84	104.01
General Services <i>(Ref. Statement 4-A, 7 & 18)</i>	---	---	General Services <i>(Ref. Statement 4-A, 7 & 18)</i>	---	---
Social Services <i>(Ref. Statement 4-A, 7 & 18)</i>	---	---	Social Services <i>(Ref. Statement 4-A, 7 & 18)</i>	---	0.10
Economic Services <i>(Ref. Statement 4-A, 7 & 18)</i>	0.56	3,096.91	Economic Services <i>(Ref. Statement 4-A, 7 & 18)</i>	335.24	97.17
Loans to Govt. Servants & Misc. Loans <i>(Ref. Statement 7)</i>	4.51	2.58	Loans to Govt. Servants & Misc. Loans <i>(Ref. Statement 7)</i>	4.60	6.74
Public debt receipts	28,270.02	16,670.15	Repayment of Public Debt <i>(Ref. Statement 4-A, 6 & 17)</i>	7,330.86	3,526.89
Internal Debt# (market loans etc.) <i>(Ref. Statement 3,6 & 17)</i>	23,834.40	14,138.94	Internal Debt# (market loans etc.) <i>(Ref. Statement 4-A, 6 & 17)</i>	7,171.06	3,372.86
Loans from GOI <i>(Ref. Statement 3,6 & 17)</i>	4,435.62	2,531.21	Loans from GOI <i>(Ref. Statement 4-A, 6 & 17)</i>	159.80	154.03
Net of Inter State Settlement	--	--	Net of Inter State Settlement	--	--
Appropriation to Contingency Fund	---	---	Appropriation to Contingency Fund	1,800.00	---
Total Receipts Consolidated Fund <i>(Ref. Statement 3)</i>	1,18,017.39	99,584.83	Total Expenditure Consolidated Fund <i>(Ref. Statement 4)</i>	1,27,283.05	1,06,304.69
Deficit in Consolidated Fund	9,265.65	6,719.86	Surplus in Consolidated Fund	---	---
Part II Contingency Fund					
Contingency Fund <i>(Ref. Statement 21)</i>	1,800.00	---	Contingency Fund <i>(Ref. Statement 21)</i>	---	---

3. Includes ₹ 6,668.99 crore of Grants-in-Aid for 2022-23. 4. Includes ₹ 6,168.69 crore of Grants-in-Aid for 2021-22.

Includes payment of ₹ 754.96 crore and ₹ 754.96 crore for 2022-23 and 2021-22 respectively pertaining to NSSF transaction.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(In crore of ₹)

Receipts			Disbursements		
	2022-2023	2021-2022		2022-2023	2021-2022
Part III Public Account ⁵					
Small savings <i>(Ref. Statement 21)</i>	2,240.78	2,252.13	Small savings <i>(Ref. Statement 21)</i>	2,140.61	1,650.60
Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	3,908.95	3,338.15	Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	3,205.06	3,387.52
Deposits <i>(Ref. Statement 21)</i>	7,350.92	6,713.52	Deposits <i>(Ref. Statement 21)</i>	6,889.16	6,124.32
Advances <i>(Ref. Statement 21)</i>	2,142.68	1,084.75	Advances <i>(Ref. Statement 21)</i>	1,582.02	1,627.44
Suspense and Misc. ⁶ <i>(Ref. Statement 21)</i>	94,644.18	1,54,757.15	Suspense and Misc. ⁶ <i>(Ref. Statement 21)</i>	87,790.52	1,54,183.05
Remittances <i>(Ref. Statement 21)</i>	8,858.61	9,198.94	Remittances <i>(Ref. Statement 21)</i>	8,920.74	9,175.19
Total Receipts Public Account <i>(Ref. Statement 21)</i>	1,19,146.12	1,77,344.64	Total Disbursements Public Account <i>(Ref. Statement 21)</i>	1,10,528.11	1,76,148.11
Deficit in Public Account	---	---	Surplus in Public Account	8,618.02	1,196.53
Opening Cash Balance	(-)1,826.58	3,696.76	Closing Cash Balance	(-)674.23	(-)1,826.58
Increase in Cash Balance	1,152.35	---	Decrease in Cash Balance	---	5,523.34

5. For details please refer to statement 21 in Volume II.

6. 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major Head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement 21.

ANNEXURE TO STATEMENT NO. 2
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	As on 31 March 2023	As on 31 March 2022
	(In crore of ₹)	
(a) General Cash Balance		
1. Cash in Treasuries	---	---
2. Deposit with Reserve Bank ¹	(-)674.23	(-)1,826.58
Total	(-)674.23	(-)1,826.58
3. Investments held in the Cash Balance Investment Account	1,666.93	8,295.14
Total (a)	992.70	6,468.56
(b) Other Cash Balances and Investments		
1. Cash with Departmental Officers viz. Forest and Public Works Officers	7.95	6.84
2. Permanent Advances for Contingent expenditure with Departmental Officers	0.47	0.47
3. Investment of earmarked Funds	5,228.48	2,956.83
Total (b)	5,236.90	2,964.14
(c) Over all Cash position (a) + (b)	6,229.60	9,432.70

1. The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter -Government monetary settlement pertaining to transactions of the financial year 2022-2023 advised to the RBI till 16 April 2023.

ANNEXURE TO STATEMENT NO. 2
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

EXPLANATORY NOTES

(a) **Cash and Cash Equivalents:** Cash and cash equivalents consists of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in Transit. The balance under the head 'Deposits with Reserve Bank' depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/reserve funds etc. are added to the balance in deposit with Reserve Bank of India.

(b) **Daily Cash Balance:** Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹1.08 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special ways and means advances/overdrafts from time to time.

For arriving at the daily cash balance for the purpose of grant of Ways and Means advances/Overdraft, the RBI evaluates the holdings² of the 14 day treasury bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 day Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 day treasury bills maturing on that day, RBI rediscounts the holdings of the 14 day Treasury Bills and makes good the shortfall. If there is no holding of 14 day Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/Over Draft.

(c) The limit for ordinary ways and means advances to the State Government was ₹ 1,243.00 crore with effect from 1 April 2022. The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances revised by the Bank from time to time.

The extent to which the Government maintained the minimum cash balance with the RBI during 2022-23 and take Ways and Means Advances or Overdraft as indicated below:-

(i)	Number of days on which the minimum balance was maintained without taking any advance	305 days
(ii)	Number of days on which the minimum balance was maintained by taking special ways and means advances	60 days
(iii)	Number of days on which there was shortfall in minimum Balance even after taking the above advances, but no overdraft was taken	---
(iv)	Number of days on which overdrafts were taken	---
Total-		365 days

2. The Cash Balance ('Deposit with RBI') above is the Closing Cash Balance of the year as on 31 March but worked out by 16 April and not simply the daily balance on 31 March.

ANNEXURE TO STATEMENT NO. 2
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

EXPLANATORY NOTES - Contd.

(1) A detailed accounts of transactions relating to Ways and Means Advances obtained from the Reserve Bank of India is given below :-

Particulars	Balance on 1 April 2022	Amount obtained during 2022-2023	Amount Repaid during 2022-2023	Balance on 31 March 2023	Interest paid during the year
					(In crore of ₹)
Special Ways & Means Advance	---	4,608.64	4,608.64	---	1.45
Total :	---	4,608.64	4,608.64	---	1.45

(d) There was a difference of ₹ 151.63 crore (Cr) between the figures reflected in the accounts ₹ 674.23 crore (Cr) and that reported by the Reserve Bank of India ₹ 522.60 crore (Dr). The difference may be categorised mainly as under:-

	(In crore of ₹)
(i) Erroneous adjustment by Bank	Cr. 793.27
	Dr. 641.64
Total	Cr. 151.63

ANNEXURE TO STATEMENT NO. 2
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

EXPLANATORY NOTES - Concl'd.

(e) All the investments from out of the Cash Balances are in Government of India Securities. Interest realised during the year on such investment was ₹ 26.70 crore.

(f) The following is an analysis of investments held in cash balance investment account:-

	Opening Balance on 1 April 2022	Purchase during 2022-2023	Sales during 2022-2023	Closing Balance on 31 March, 2023	Interest realised during the year
	(In crore of ₹)				
Short term Investment- Government of India Treasury Bills	8,295.14	87,022.61	93,650.82	1,666.93	26.70
Total:-	8,295.14	87,022.61	93,650.82	1,666.93	26.70

(g) Details of investments out of Earmarked Funds are given in Statement No. 22.

**3. STATEMENT OF RECEIPTS
I - CONSOLIDATED FUND**

	Description	(In crore of ₹)	
		2022-2023	2021-2022
A.	Tax Revenue		
A.1	Own Tax Revenue		
	State Goods and Services Tax (SGST)	12,564.45	10,579.56
	Taxes on Agricultural Income	1.67	(-) 0.62
	Other Taxes on Income and Expenditure	212.81	206.80
	Land Revenue	158.50	185.02
	Stamps and Registration Fees	851.51	439.46
	State Excise	2,525.57	1,939.07
	Taxes on Sales, Trade etc.	6,748.61	4,866.68
	Taxes on Vehicles	1,348.41	978.21
	Taxes on Goods and Passengers	2.64	2.30
	Taxes and Duties on Electricity	87.81	337.91
	Other Taxes and Duties on Commodities and Services	0.04	(-) 1.29
A.2	Share of net proceeds of Taxes		
	Central Goods and Services Tax (CGST)	8,393.50	7,895.43
	Corporation Tax	9,949.02	8,298.61
	Taxes on Income other than Corporation Tax	9,722.45	8,272.50
	Other Taxes on Income and Expenditure	---	0.06
	Taxes on Wealth	---	2.05
	Customs	1,167.68	2,073.20
	Union Excise Duties	366.32	1,156.10
	Service Tax	46.40	424.25
	Other Taxes and Duties on Commodities and Services	48.89	28.35
	TOTAL A	54,196.28	47,683.65
B.	Non-Tax Revenue		
	Interest Receipts	323.68	120.86
	Miscellaneous General Services	39.82	3.35
	Petroleum	4,087.06	2,505.30
	Forestry and Wild Life	451.39	393.14
	Dividends and Profits	447.62	113.65
	Other Administrative Services	121.41	113.84
	Police	121.08	90.77
	Coal and Lignite	25.49	4.58
	Medical and Public Health	23.74	14.15
	Contributions and Recoveries towards Pension and Other Retirement benefits	18.30	18.64

3. STATEMENT OF RECEIPTS
I - CONSOLIDATED FUND

	Description	(In crore of ₹)	
		2022-2023	2021-2022
	Labour and Employment	17.30	15.92
	North Eastern Areas	15.14	114.44
	Roads and Bridges	11.92	17.68
	Education, Sports, Art and Culture	8.67	4.28
	Inland Water Transport	7.47	5.90
	Other General Economic Services	7.45	6.37
	Housing	6.93	7.20
	Non-ferrous Mining and Metallurgical Industries	6.55	8.55
	Fisheries	4.86	4.12
	Tourism	4.20	0.53
	Public Works	2.04	2.59
	Minor Irrigation	1.26	0.15
	Public Service Commission	1.20	0.83
	Animal Husbandry	1.03	1.13
	Crop Husbandry	1.00	1.29
	Village and Small Industries	0.87	0.51
	Co-operation	0.73	0.58
	Other Scientific Research	0.60	0.12
	Urban Development	0.59	1.60
	Water Supply and Sanitation	0.58	0.51
	Food Storage and Warehousing	0.56	0.80
	Stationery and Printing	0.18	0.10
	Medium Irrigation	0.17	2.25
	Other Agricultural Programmes	0.08	0.16
	Industries	0.08	1.60
	Jails	0.07	0.04
	Social Security and Welfare	0.06	0.29
	Family Welfare	0.05	0.02
	Other Rural Development Programmes	0.04	1.76
	Dairy Development	0.02	0.08
	Civil Supplies	0.02	0.06
	Information and Publicity	0.01	0.01
	TOTAL B	5,761.31	3,579.75

3. STATEMENT OF RECEIPTS
I - CONSOLIDATED FUND

II. GRANTS FROM GOVERNMENT OF INDIA		Actuals	
Description	2022-2023	2021-2022	
(C) Grants-in-Aid and Contribution			
Grants-in-Aid from Central Government			
Other Transfer/ Grants to States/ Union Territories with Legislature	872.38(a)	1,448.92	
Finance Commission Grants	7,355.00(b)	8,916.05	
Centrally Sponsored Schemes	21,557.32(c)	18,186.82	
TOTAL C	29,784.71	28,551.79	
TOTAL REVENUE RECEIPTS (A+B+C)	89,742.30	79,815.19	

- (a) It includes ₹ 122.82 crore being the Grants-in-Aid for Central Road and Infrastructure Fund.
- (b) It includes ₹ 648.80 crore being the Grants-in-Aid for State Disaster Response Fund.
- (c) It includes ₹ 1,217.35 crore of Block Grants (Grants for Externally Aided Project) (Ref. Statement No 14)

3. STATEMENT OF RECEIPTS
I - CONSOLIDATED FUND

	III CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS	(In crore of ₹) Actuals	
		2022-2023	2021-2022
	Description		
D.	Capital Receipts		
	Disinvestment proceeds	---	---
	Others	---	---
	TOTAL D	---	---
E.	Public Debt		
	Internal Debt		
	Market Loans	17,100.00	12,753.00
	Ways & Means Advances from the RBI	4,608.64	---
	Bonds	---	---
	Loans from Financial Institutions	2,125.76	1,385.94
	Special Securities issued to National Small Savings Fund	---	---
	Other Loans	---	---
	Loans and Advances from Central Government		
	Non Plan Loans	---	---
	Loans for State Plan Schemes	---	---
	Loans for Central Plan Schemes	---	---
	Loans for Centrally Sponsored Plan Schemes	---	---
	Loans for Centrally Sponsored Schemes	---	---
	Other Loans for State/Union Territory with Legislature Schemes	4,435.62	2,531.21
	Other Loans	---	---
	TOTAL E	28,270.02	16,670.15
F.	Loans and Advances by State Government (Recoveries)¹	5.07	3,099.49
G.	Inter-State Settlement	---	---
	Total Receipts in Consolidated Fund² (A+B+C+D+E+F+G)	1,18,017.39	99,584.83

1. Details are in Statement 7 in Volume I and Statement 18 of Volume II.

2. Details are in Statement 14, 17 and 18 in Volume II.

**4 STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND)**

A. EXPENDITURE BY FUNCTION

(In crore of ₹)

	Description	Revenue	Capital	L&A/PD/ CF	Total
A.	GENERAL SERVICES				
A.1	Organs of State				
	Parliament/State/Union Territory Legislatures	108.44	---	---	108.44
	President, Vice President/ Governor, Administrator of Union Territories	8.61	---	---	8.61
	Council of Ministers	7.49	---	---	7.49
	Administration of Justice	420.24	---	---	420.24
	Elections	149.21	---	---	149.21
A.2	Fiscal Services				
	Land Revenue	423.21	---	---	423.21
	Stamps and Registration	75.21	---	---	75.21
	State Excise	58.18	---	---	58.18
	Taxes on Sales, Trades etc.	408.25	---	---	408.25
	Taxes on Vehicles	58.73	---	---	58.73
	Other Taxes and Duties on Commodities and Services	4.05	---	---	4.05
	Other Fiscal Services	2.05	---	---	2.05
A.3	Interest payment and servicing of Debt				
	Appropriation for reduction or avoidance of Debt	2,000.00	---	---	2,000.00
	Interest Payments	6,874.97	---	---	6,874.97
A.4	Administrative Services				
	Public Service Commission	16.95	---	---	16.95
	Secretariat-General Services	347.94	---	---	347.94
	District Administration	235.52	---	---	235.52
	Treasury and Accounts Administration	93.76	---	---	93.76
	Police	4,825.57	380.50	---	5,206.07
	Jails	75.05	---	---	75.05
	Stationery and Printing	26.48	1.17	---	27.65
	Public Works	389.48	1,302.21	---	1,691.69
	Other Administrative Services	767.37	207.63	---	975.00
A.5	Pensions and Miscellaneous General Services				
	Pensions and Other Retirement Benefits	16,406.63	---	---	16,406.63
	Miscellaneous General Services	699.78	30.00	---	729.78
	Total GENERAL SERVICES:	34,483.17	1,921.51	---	36,404.68
B.	SOCIAL SERVICES				
B.1	Education, Sports, Art and Culture				
	General Education	18,810.81	520.26	---	19,331.07
	Technical Education	236.29	---	---	236.29
	Sports and Youth Services	115.17	---	---	115.17
	Art and Culture	127.95	---	---	127.95
B.2	Health and Family Welfare				
	Medical and Public Health	5,934.14	571.99	---	6,506.13
	Family Welfare	369.72	---	---	369.72
B.3	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	517.73	863.29	---	1,381.02
	Housing	12,828.78	97.04	---	12,925.82
	Urban Development	2,555.72	206.15	---	2,761.87

**4 STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND)**

(In crore of ₹)

	Description	Revenue	Capital	L&A/PD/ CF	Total
B.4	Information and Broadcasting				
	Information and Publicity	135.32	---	---	135.32
B.5	Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes				
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	3,076.37	106.08	---	3,182.45
B.6	Labour and Labour Welfare				
	Labour, Employment and Skill Development	161.57	---	---	161.57
B.7	Social Welfare and Nutrition				
	Social Security and Welfare	4,630.46	19.37	---	4,649.83
	Nutrition	888.46	---	---	888.46
	Relief on Account of Natural Calamities	1,512.79	---	---	1,512.79
B.8	Others				
	Other Social Services	2.72	253.94	---	256.66
	Secretariat-Social Services	(-)0.01	---	---	(-)0.01
	Total SOCIAL SERVICES :	51,903.99	2,638.12	---	54,542.11
C.	ECONOMIC SERVICES				
C.1	Agriculture and Allied Activities				
	Crop Husbandry	1,285.00	17.47	---	1,302.47
	Soil and Water Conservation	132.78	38.51	---	171.29
	Animal Husbandry	350.44	19.57	---	370.01
	Dairy Development	43.76	2.90	---	46.66
	Fisheries	113.33	9.91	---	123.24
	Forestry and Wild Life	844.63	15.92	---	860.55
	Food Storage and Warehousing	624.45	3.05	---	627.50
	Agricultural Research and Education	442.09	---	---	442.09
	Co-operation	113.66	33.86	---	147.52
	Other Agricultural Programmes	46.95	---	---	46.95
C.2	Rural Development				
	Special Programmes for Rural Development	1,167.21	---	---	1,167.21
	Rural Employment	299.15	---	---	299.15
	Other Rural Development Programmes	3,909.28	---	---	3,909.28
C.3	Special Areas Programmes				
	North Eastern Areas	---	290.80	---	290.80
	Other Special Areas Programmes	201.84	63.06	---	264.90
C.4	Irrigation and Flood Control				
	Medium Irrigation	206.34	14.56	---	220.90
	Minor Irrigation	800.06	363.26	---	1,163.32
	Command Area Development	4.47	---	---	4.47
	Flood Control and Drainage	335.57	807.35	---	1,142.92
C.5	Energy				
	Power	1,150.86	782.92	53.99	1,987.77
	New and Renewable Energy	0.68	---	---	0.68

**4 STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND)**

(In crore of ₹)

	Description	Revenue	Capital	L&A/PD/ CF	Total
C.6	Industry and Minerals				
	Village and Small Industries	371.03	4.83	---	375.86
	Industries	632.75	---	---	632.75
	Non-ferrous Mining and Metallurgical Industries	12.52	1.20	---	13.72
	Other Outlays on Industries and Minerals	---	139.29	---	139.29
	Loans for Consumer Industries	---	---	281.25	281.25
C.7	Transport				
	Roads and Bridges	925.73	8,338.79	---	9,264.52
	Road Transport	100.33	59.20	---	159.53
	Inland Water Transport	168.43	254.47	---	422.90
C.9	Science Technology and Environment				
	Other Scientific Research	19.01	89.34	---	108.35
C.1	General Economic Services				
	Secretariat-Economic Services	505.99	---	---	505.99
	Tourism	44.83	49.76	---	94.59
	Census Surveys and Statistics	37.94	---	---	37.94
	Civil Supplies	0.40	---	---	0.40
	General Financial and Trading Institutions	---	38.06	---	38.06
	Other General Economic Services	19.75	---	---	19.75
	Total ECONOMIC SERVICES :	14,911.26	11,438.08	335.24	26,684.58
D.	GRANTS-IN-AID AND CONTRIBUTIONS				
	Compensation & Assignments to Local Bodies & Panchayati Raj Institutions	516.23	---	---	516.23
	Total GRANTS-IN-AID AND CONTRIBUTIONS :	516.23	---	---	516.23
E.	PUBLIC DEBT				
	Internal Debt of the State Government			7,171.06	7,171.06
	Loans and Advances from the Central Government			159.80	159.80
	Total PUBLIC DEBT :			7,330.86	7,330.86
F.	LOANS AND ADVANCES				
	Loans to Government Servants etc.			4.60	4.60
	Total LOANS AND ADVANCES :			4.60	4.60
H.	TRANSFER TO CONTINGENCY FUND				
	Appropriation to the Contingency Fund			1,800.00	1,800.00
	Total TRANSFER TO CONTINGENCY FUND :			1,800.00	1,800.00
	Total CFS Expenditure :	1,01,814.65	15,997.71	9,470.70	1,27,283.06

**4 STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND)**

(In crore of ₹)

B. EXPENDITURE BY NATURE									
Object of Expenditure	2022-2023			2021-2022			2020-2021		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
Salaries	28,029.65	---	28,029.65	25,714.98	---	25,714.98	24,335.58	---	24,335.58
Grants-in-aid-General (Non-Salary)	24,911.46	1,046.94	25,958.40	22,138.63	1,213.72	23,352.35	15,092.29	705.11	15,797.40
Grants for Creation of Capital Assets	15,100.36	5,622.05	20,722.41	3,472.77	4,954.97	8,427.74	3,002.98	4,935.36	7,938.34
Pensions / Gratuity	16,406.63	---	16,406.63	17,223.74	---	17,223.74	10,329.01	---	10,329.01
Major Works	21.80	9,111.66	9,133.46	152.04	9,415.74	9,567.78	386.56	6,673.28	7,059.84
Grants-in-aid-General (Salary)	2,838.36	---	2,838.36	2,844.51	---	2,844.51	2,467.51	---	2,467.51
Inter Account Transfer	1,488.96	---	1,488.96	598.55	---	598.55	643.50	---	643.50
Other Charges	1,419.28	15.33	1,434.61	1,667.29	10.56	1,677.85	1,160.46	17.79	1,178.25
Wages	973.11	---	973.11	791.60	---	791.60	424.00	---	424.00
Interest	6,874.97	---	6,874.97	6,051.47	---	6,051.47	5,199.18	---	5,199.18
Office Expenses	659.48	---	659.48	667.35	---	667.35	755.01	---	755.01
Maintenance	622.97	9.37	632.34	731.99	0.94	732.93	734.37	2.06	736.43
Machinery and Equipment / Tools and Plants	363.49	29.95	393.44	165.32	14.30	179.62	121.90	43.36	165.26
Scholarships and Stipend	373.13	---	373.13	200.84	---	200.84	262.19	---	262.19
Payment for Professionals & Special Services	354.32	2.97	357.29	487.80	0.37	488.17	335.49	0.37	335.86
Subsidy	1,662.58	---	1,662.58	2,005.69	---	2,005.69	1,966.15	---	1,966.15
Materials and Supplies	177.13	0.66	177.79	527.55	0.43	527.98	468.79	0.09	468.88
Minor Works	54.12	72.51	126.63	98.03	108.53	206.56	174.20	80.74	254.94
Deployment	96.34	---	96.34	117.00	---	117.00	156.71	---	156.71
Advertising, Sales and Publicity Expenses	76.32	---	76.32	65.05	---	65.05	36.66	---	36.66
Travel Expenses	47.19	---	47.19	46.16	---	46.16	62.71	---	62.71
Investment / Loans	---	101.70	101.70	500.00	4,371.28	4,871.28	---	3.32	3.32
Secret Service Expenditure	37.57	---	37.57	60.51	---	60.51	12.21	---	12.21
Hospitality Expenses / Sumptuary Allowances etc.	25.01	---	25.01	---	---	---	---	---	---
Motor Vehicles	24.07	0.32	24.39	47.12	0.35	47.47	32.55	---	32.55
Rent, Rate and Taxes/ Royalty	20.71	---	20.71	25.39	---	25.39	26.68	---	26.68
Information Technology	10.19	2.00	12.19	---	---	---	---	---	---
Publication	---	---	---	---	---	---	---	---	---
Writes off / Losses	---	---	---	---	---	---	---	---	---
Grants-in-aid / Contribution / Subsidies	---	---	---	---	---	---	---	---	---
Others #	926.18	11.56	937.74	569.67	37.92	607.59	1,978.94	28.22	2,007.16
Deduct Entries	(-)1,780.73	(-)29.31	(-)1,810.04	(-)4,423.09	(-)3.28	(-)4,426.37	(-)5,646.04	(-)90.31	(-)5,736.35
Total :	1,01,814.65	15,997.71	1,17,812.36*	82,547.96	20,125.83	1,02,673.79	64,519.59	12,399.39	76,918.98

The object head where expenditure is less than ₹ 10.00 crore are clubbed together and shown under the item "Others".

*It excludes ₹ 9,470.70 crore of which Loans and Advances (₹ 339.84 crore), Public Debt (₹ 7,330.86 crore) and Appropriation to Contingency Fund (₹ 1,800.00 crore) .

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Description Head	1	2	3	4	5
	Expenditure during 2021-2022	Progressive Expenditure upto 2021-2022	Expenditure during 2022-2023	Progressive Expenditure upto 2022-2023	Increase (+)/ Decrease (-) in percentage
(In crore of ₹)					
A. CAPITAL ACCOUNT OF GENERAL SERVICES					
4047 Capital Outlay on other Fiscal Services	---	23.00	---	23.00	---
4055 Capital Outlay on Police	142.15	452.10	380.50	832.60	(+)167.67
4058 Capital Outlay on Stationery and Printing	1.51	4.57	1.17	5.73	(-)22.52
4059 Capital Outlay on Public Works	405.35	2,559.22	1,302.21	3,861.44	(+)221.26
4070 Capital Outlay on other Administrative Services	313.79	839.49	207.63	1,047.12	(-)33.83
4075 Capital Outlay on Miscellaneous General Services	---	---	30.00	30.00	(+)100
Total- A. CAPITAL ACCOUNT OF GENERAL SERVICES	862.80	3,878.38	1,921.51	5,799.89	(+)122.71
B. CAPITAL ACCOUNT OF SOCIAL SERVICES					
<i>(a) Capital Account of Education, Sports, Art and Culture</i>					
4202 Capital Outlay on Education, Sports, Art and Culture	601.32	1,097.96	520.26	1,618.22	(-)13.48
Total - (a) Capital Account of Education, Sports, Art and Culture	601.32	1,097.96	520.26	1,618.22	(-)13.48
<i>(b) Capital Account of Health and Family Welfare</i>					
4210 Capital Outlay on Medical and Public Health	933.74	2,948.62	571.99	3,520.61	(-)38.74
4211 Capital Outlay on Family Welfare	---	19.59	---	19.59	---
Total - (b) Capital Account of Health and Family Welfare	933.74	2,968.21	571.99	3,540.20	(-)38.74
<i>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</i>					
4215 Capital Outlay on Water Supply and Sanitation	768.82	9,926.62	863.29	10,789.91	(+)12.29
4216 Capital Outlay on Housing	33.07	503.18	97.04	600.22	(+)193.44
4217 Capital Outlay on Urban Development	619.04	2,927.98	206.15	3,134.13	(-)66.70
Total - (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	1,420.93	13,357.78	1,166.48	14,524.26	(-)17.91

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Description Head	1 Expenditure during 2021-2022	2 Progressive Expenditure upto 2021-2022	3 Expenditure during 2022-2023	4 Progressive Expenditure upto 2022-2023	5 Increase (+)/ Decrease (-) in percentage
(In crore of ₹)					
B. CAPITAL ACCOUNT OF SOCIAL SERVICES- Concl.					
<i>(d) Capital Account of Information and Broadcasting</i>					
4220 Capital Outlay on Information and Publicity	---	0.15	---	0.15	---
Total - (d) Capital Account of Information and Broadcasting	---	0.15	---	0.15	---
<i>(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes</i>					
4225 Capital Outlay on Welfare of Scheduled Caste, Scheduled Tribes, Other Backward Classes & Minorities	28.66	138.43	106.08	244.51	(+270.13)
Total - (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes	28.66	138.43	106.08	244.51	(+270.13)
<i>(g) Capital Account of Social Welfare and Nutrition</i>					
4235 Capital Outlay on Social Security and Welfare	0.58	9.00	19.37	28.37	(+32.40)
4236 Capital outlay on Nutrition	---	0.47	---	0.47	---
Total - (g) Capital Account of Social Welfare and Nutrition	0.58	9.47	19.37	28.84	(+32.40)
<i>(h) Capital Account of Other Social Services</i>					
4250 Capital Outlay on Other Social Services	15.28	77.18	253.94	331.12	(+156.19)
Total - (h) Capital Account of Other Social Services	15.28	77.18	253.94	331.12	(+159.19)
Total B. CAPITAL ACCOUNT OF SOCIAL SERVICES	3,000.51	17,649.18	2,638.12	20,287.30	(-)12.08

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Description Head	1 Expenditure during 2021-2022	2 Progressive Expenditure upto 2021-2022	3 Expenditure during 2022-2023	4 Progressive Expenditure upto 2022-2023	5 Increase (+)/ Decrease (-) in percentage
(In crore of ₹)					
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES					
<i>(a) Capital Account of Agriculture and Allied Activities</i>					
4401 Capital Outlay on Crop Husbandry	207.77	622.68	17.47	640.15	(-)91.59
4402 Capital Outlay on Soil and Water Conservation	37.34	312.95	38.51	351.46	(+)3.13
4403 Capital Outlay on Animal Husbandry	33.27	232.13	19.57	251.70	(-)41.18
4404 Capital Outlay on Dairy Development	1.62	10.20	2.90	13.10	(+)79.01
4405 Capital Outlay on Fisheries	21.34	129.52	9.91	139.43	(-)53.56
4406 Capital Outlay on Forestry and Wild Life	36.80	208.50	15.92	224.42	(-)56.74
4407 Capital Outlay on Plantations	---	5.65	---	5.65	---
4408 Capital Outlay on Food Storage and Warehousing	1.72	47.31	3.05	50.36	(+)77.33
4415 Capital Outlay on Agricultural Research and Education	---	0.65	---	0.65	---
4416 Investments in Agricultural Financial Institution	---	1.00	---	1.00	---
4425 Capital Outlay on Co-operation	7.24	154.44	33.86	188.30	(+)367.68
Total - (a) Capital Account of Agriculture and Allied Activities	347.10	1,725.03	141.19	1,866.22	(-)59.32
<i>(b) Capital Account of Rural Development</i>					
4515 Capital Outlay on other Rural Development Programmes	---	0.19	---	0.19	---
Total - (b) Capital Account of Rural Development	---	0.19	---	0.19	---
<i>(c) Capital Account of Special Areas Programme</i>					
4551 Capital Outlay on Hill Areas	---	0.25	---	0.25	---
4552 Capital Outlay on North Eastern Areas	502.35	6,934.17	290.80	7,224.97	(-)42.11
4575 Capital Outlay on other Special Areas Programmes	72.48	292.16	63.06	355.22	(-)13
Total - (c) Capital Account of Special Areas Programme	574.83	7,226.58	353.86	7,580.44	(-)38.44

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Description Head	1 Expenditure during 2021-2022	2 Progressive Expenditure upto 2021-2022	3 Expenditure during 2022-2023	4 Progressive Expenditure upto 2022-2023	5 Increase (+)/ Decrease (-) in percentage
(In crore of ₹)					
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES- Contd.					
<i>(d) Capital Account of Irrigation and Flood Control</i>					
4701 Capital Outlay on Medium Irrigation	101.32	1,462.84	14.56	1,477.40	(-)85.63
4702 Capital Outlay on Minor Irrigation	483.13	9,272.83	363.26	9,636.09	(-)24.81
4705 Capital Outlay on Command Area Development	12.64	183.92	---	183.92	(-)100
4711 Capital Outlay on Flood Control Projects	513.92	6,330.68	807.35	7,138.03	(+)57.10
Total - (d) Capital Account of Irrigation and Flood Control	1,111.01	17,250.27	1,185.17	18,435.44	(+)6.68
<i>(e) Capital Account of Energy</i>					
4801 Capital Outlay on Power Projects	3,698.39	10,029.27	782.92	10,812.19	(-)78.83
4802 Capital Outlay on Petroleum	---	1.00	---	1.00	---
4810 Capital Outlay on New and Renewable Energy	---	---	---	---	---
Total - (e) Capital Account of Energy	3,698.39	10,030.27	782.92	10,813.19	(+)78.83
<i>(f) Capital Account of Industry and Minerals</i>					
4851 Capital Outlay on Village and Small Industries	7.72	136.65	4.83	141.48	(-)37.44
4853 Capital Outlay on Non-ferrous Mining and Metallurgical Industries	40.77	62.17	1.20	63.37	(-)97.06
4855 Capital Outlay on Fertilizer Industries	---	---	---	---	---
4857 Capital Outlay on Chemical and Pharmaceutical Industries	---	1.53	---	1.53	---
4858 Capital Outlay on Engineering Industries	---	0.60	---	0.60	---
4859 Capital Outlay on Telecommunication and Electronics Industries	---	247.56	---	247.56	---
4860 Capital Outlay on Consumer Industries	---	7.61	---	7.61	---
4875 Capital Outlay on Other Industries	---	0.05	---	0.05	---
4885 Other Capital Outlay on Industries and Minerals	42.95	1,027.51	139.29	1,166.80	(+)224.31
Total - (f) Capital Account of Industry and Minerals	91.44	1,483.68	145.32	1,629.00	(+)22.43

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Description Head	1 Expenditure during 2021-2022	2 Progressive Expenditure upto 2021-2022	3 Expenditure during 2022-2023	4 Progressive Expenditure upto 2022-2023	5 Increase (+)/ Decrease (-) in percentage
(In crore of ₹)					
C. CAPITAL ACCOUNT OF ECONOMIC SERVICES- Concl'd.					
<i>(g) Capital Account of Transport</i>					
5051 Capital Outlay on Ports and Light Houses	---	0.02	---	0.02	---
5054 Capital Outlay on Roads and Bridges	8,871.46	43,077.00	8,338.79	51,415.79	(-)6.00
5055 Capital Outlay on Road Transport	259.69	1,454.70	59.20	1,513.90	(-)77.20
5056 Capital Outlay on Inland and Water Transport	36.70	105.69	254.47	360.16	(+593.38)
Total - (g) Capital Account of Transport	9,167.85	44,637.41	8,652.46	53,289.87	(-)5.62
<i>(h) Capital Account of Communication</i>					
5275 Capital Outlay on Other Communication Services	---	0.01	---	0.01	---
Total - (h) Capital Account of Communication	---	0.01	---	0.01	---
<i>(i) Capital Account of Science Technology and Environment</i>					
5425 Capital Outlay on Other Scientific and Environmental Research	14.73	32.16	89.34	121.50	(+506.52)
Total - (i) Capital Account of Science Technology and Environment	14.73	32.16	89.34	121.50	(+)506.52
<i>(j) Capital Account of General Economic Services</i>					
5452 Capital Outlay on Tourism	23.45	283.52	49.76	333.28	(+112.20)
5465 Investments in General Financial and Trading Institutions	1,233.72	1,245.24	38.06	1,283.30	(-)96.62
5475 Capital Outlay on other General Economic Services	---	1.60	---	1.60	---
Total - (j) Capital Account of General Economic Services	1,257.17	1,530.36	87.82	1,618.18	(-)93.01
Total C. CAPITAL ACCOUNT OF ECONOMIC SERVICES	16,262.52	83,915.96	11,438.08	95,354.04	(-)29.67
Grand Total -	20,125.83	1,05,443.52	15,997.71	1,21,441.23	(-)20.51

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

EXPLANATORY NOTES

1. Investment:- During 2022-23, Government of Assam invested ₹ 111.97 crore of which ₹ 0.95 crore in Statutory Corporations, ₹ 55.25 crore in Joint stock companies, ₹ 17.71 crore in Co-operatives and ₹ 38.06 crore in various Banks. The total investments of Government in the share capital of different concerns at the end of 2020-21, 2021-22 and 2022-23 was ₹ 2,640.44 crore, ₹ 7,010.79 crore and ₹ 7,122.76 crore respectively. Dividend received during these years threfrom was ₹ 481.89 crore (18.25 percent) and ₹ 113.65 crore (1.62 percent) and ₹ 447.62 crore (6.28 percent). Further details are given in Statement 8 and 19.
2. The financial results of the working of the departmentally managed Government commercial undertakings as disclosed by the latest available proforma mentioned against each, have been shown in the Finance Accounts for the year 1978-79. Proforma Accounts of the subsequent year/years have not been received.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt & Other Liabilities¹

Nature of borrowings	Balance as on 1 April 2022	Receipts during the year	Repayment during the year	Balance as on 31 March 2023	Per Cent of Net Increase(+) or Decrease(-)	As per cent of total liabilities
(In crore of ₹)						
A. Public Debt						
6003 Internal Debt of the State Government						
Market Loans	66,534.01	17,100.00	995.00	82,639.01	(+24	66.17
Loans from Life Insurance Corporation of India	(-)0.02	---	---	(-)0.02 [#]	---	---
Loans from General Insurance Corporation of India	(-)1.28	---	0.65	(-)1.93 [#]	(+50	---
Loans from the National Bank for Agricultural and Rural Development	5,535.23	2,125.76	807.30	6,853.69	(+24	5.49
Loans from National Co-operative Development Corporation	22.53	---	4.51	18.02	(-)20	0.01
Ways and Means Advances from the Reserve Bank of India	---	4,608.64	4,608.64	---	---	---
Special Securities issued to National Small Savings Fund of the Central Government	5,689.69	---	754.96	4,934.75	(-)13	3.95
Total 6003 – Internal Debt of the State Government	77,780.16	23,834.40	7,171.06	94,443.50	(+)21	75.62
6004 Loans and Advances from the Central Government						
Non-Plan Loans	87.38	---	---	87.38	(+0	0.07
Loans for Central Plan Schemes	0.08	---	---	0.08	(+0	---
Loans for Special Schemes	61.57	---	---	61.57	(+0	0.05
Pre-1984-85 Loans	0.25	---	---	0.25	---	---
Other Loans for States/Union Territory with Legislature Schemes	4,906.59	4,435.62	159.81	9,182.40	(+87	7.35
Total 6004 - Loans and Advances from the Central Government	5,055.87	4,435.62	159.81	9,331.68	(+)85	7.47
Total - Public Debt	82,836.03*	28,270.02	7,330.87	1,03,775.18*	(+)25	83.09

*Difference with Statement No. 17 is due to rounding off.

* It includes Back to Back Loans to State in lieu of GST Compensation Shortfall of ₹ 2,767.87 crore.

Minus balance is under scrutiny.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt & Other Liabilities

Nature of borrowings	Balance as on 1 April 2022	Receipts during the year	Repayment during the year	Balance as on 31 March 2023	Per Cent of Net Increase(+) or Decrease(-)	As per cent of total liabilities
(In crore of ₹)						
B. Other Liabilities						
Public Accounts						
Small Savings, Provident Funds, <i>etc.</i>	14,646.90	2,240.78	2,140.61	14,747.07	(+1)	11.81
Reserve Funds Bearing Interest	1,279.87	1,637.30	933.41	1,983.76	(+55)	1.59
Reserve Funds Not Bearing Interest	14.46	2,271.65	2,271.65	14.46	(+0)	0.01
Deposits Bearing Interest	280.88	2,509.72	2,485.96	304.64	(+8)	0.24
Deposits Not Bearing Interest	3,628.29	4,841.20	4,403.20	4,066.29	(+12)	3.26
Total Other Liabilities	19,850.40	13,500.65	12,234.83	21,116.22	(+6)	16.91
Total Public Debt & Other Liabilities	1,02,686.43	41,770.67	19,565.70	1,24,891.40	(+22)	100.00

1. Detailed Account is in Statement 17 and 21. For details on amortization arrangements, service of debt *etc.* explanatory notes to this statement at pages 26 to 29 may be seen.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Explanatory Notes to Statement 6

1. Amortisation arrangements- Arrangements for amortisation of loans raised from the open market are made in accordance with the announcements made at the time of floating the loans. The following arrangements have been made for amortisation of loans raised from the open market.

1.1. Depreciation Fund-In the case of loans raised from open market up to 1968-69, a sum equal to 1.50 per cent of the total nominal value of the loan is required to be paid out of revenue to a depreciation fund in each financial year. This fund is used for purchasing securities to facilitate repayment of the loans.

1.2 Sinking Fund-In respect of loans raised up to 1973-74 an annual contribution from revenue at such rates as the Government may decide from time to time is to be made to the Sinking Fund for amortisation of loans.

1.3 During the year 2022-2023, an amount of ₹ 2,263.81 crore was transferred to Sinking Fund for redemption of open market loans maturing from the year 2022-2023.

1.4 No contribution to the Depreciation Fund is being made from 1974-75 as per Government decision to arrange for repayment of loans from that year by raising of new loans.

1.5 The balances in these Funds, so far as they relate to market loans at the commencement and end of 2022-2023 are given below:-

Funds	Balance on 1 April 2022	Addition during the year	Withdrawal during the year	Balance on 31 March 2023
	(In crore of ₹)			
Sinking Fund	2,893.06	2,263.81	---	5,156.87
Total	2,893.06	2,263.81	---	5,156.87

Against the total accumulation in the Funds ₹ 5,149.64 crore were invested in the Government of India securities.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Explanatory Notes to Statement No. 6 - Contd.

1.6 The following is an account of the Sinking Fund for amortisation of the Central Loans :-

Particulars	Balance on 1 April 2022 Contribution/interest	Addition during the year Interest	Withdrawal during the year	Balance on 31 March 2023
			(In crore of ₹)	
Loans of ₹ 42.83 crore for Scheme under sharing of Small Savings Collection (Balance on 31 March, 1983 ₹ 17.26 crore)	5.44			5.44
Total	5.44			5.44

1.7 Government has not considered it necessary to make any arrangement for amortisation of the remaining Central Loans of ₹ 9,331.68 crore received from the Government of India which are repayable in instalments. Provisions of the amount required for their repayment is made in the Budget from year to year.

2. Loans from Small Saving Fund - Loans out of the collection in the 'Small Savings Schemes' and 'Public Provident Fund' in the Post offices are being shared between the State Government and the Central Government. A separate fund viz. 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. From 01.04.2016, all States/UTs (with Legislature) excepting Arunachal Pradesh, Kerala, Madhya Pradesh and Delhi are excluded from NSSF Investments. Accordingly, no further loans from NSSF were received during 2022-2023 and ₹ 754.97 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 4,934.73 crore which was 4.76 per cent of the total Public Debt of the State Government as on 31 March 2023.

3. Loans from the Government of India, Market Loans etc-During 2022-2023 the State Government received loans amounting to ₹ 4,435.62 crore on account of Other loans for State/ Union Territory with Legislature Schemes. The details of the loan taken by the State Government from the Government of India are given in Annexure to Statement No. 17.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Explanatory Notes to Statement No. 6 - Contd.

4. Market loans-This covers long-term loans raised from the open market. During 2022-2023, 21(twenty one) new loans amounting to ₹ 17,100.00 crore were raised as per details below:

Year of Maturity	Open Market Loan Amount (₹ in crore)	Rate of Interest of Loans
2027	500	7.53
2028	800	7.54
2032	500, 900, 1000,1000, 800, 1000, 800, 800, 800, 800, 800, 800, 800, 800, 800	7.85, 7.85, 7.86, 7.82, 7.82, 7.83, 7.65, 7.68, 7.53, 7.55, 7.67, 7.62, 7.57, 7.84
2033	800, 800, 1000, 800, 800	7.69, 7.71, 7.72, 7.67, 7.67

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Explanatory Notes to Statement 6 - Concl'd.

5. Service of Debts

Interest on debt and other obligations: - The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2021-2022 and 2022-2023 were as shown below:-

	2022-2023	2021-2022	Net increase(+) or decrease(-) during the year
	(In crore of ₹)		
(i) Gross Debt and Other obligations Outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Fund etc.	1,18,522.25	97,482.91	(+ 21,039.34
(b) Other Obligations	6,369.15	5,203.50	(+1,165.65
	Total (i)	1,02,686.41	(+)22,204.99
(ii) Interest paid by Government			
(a) Public Debt and Small Savings, Provident Fund	6,874.97	6,051.47	(+823.50
	Total (ii)	6,051.47	(+)823.50
(iii) Deduct			
(a) Interest received on loans and advances given by Government	296.98	49.67	(+247.31
(b) Interest realised on investment of cash balance	26.70	71.19	(-)44.49
	Total (iii)	120.86	(+)202.82
(iv) Net interest charges	6,551.29	5,930.61	(+)620.68
(v) Percentage of gross interest (item (ii)) to total revenue receipts	7.66	7.58	(+0.08
(vi) Percentage of net interest (item (iv)) to total revenue receipts	7.30	7.43	(-)0.13

There was in addition certain other receipts and adjustments totalling ₹ 1.77 crores such as interest received from commercial departments, interest on arrears of revenue and interest on "Miscellaneous" account. If these are also deducted, the net burden of interest on the revenue would be ₹ 6,845.36 crores which works out to 7.63 per cent of the revenue.

The Government also received ₹ 447.62 crores during the year as dividend on investments in various undertakings.

6. Appropriation for reduction or avoidance of Debt

(i) Contribution to Sinking Funds	2,000.00	445.89	1,554.11
(ii) Other Appropriation	---	---	---
	Total-	445.89	1,554.11

No law under Article 293 (1) of the Constitution has been passed by the State Legislature laying down the limit within which the Government may borrow on the security of the Consolidated Fund of the state.

7 - STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section 1 : Summary of Loans and Advances : Loanee group wise

(In crore of ₹)

Loanee Group	Balance on 1 April 2022	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on 31 March 2023 (2+3) – (4+5)	Net Increase (+) /Decrease (-) during the year (2-6)	Interest Payment in arrears
1	2	3	4	5	6	7	8
Government Companies	2,491.11	335.24	0.50	2,825.85	(+)334.74	523.37
Statutory Corporations	95.58	---	---	---	95.58	---	10.92
Local Bodies	326.78	---	---	---	326.78	---	218.32
Autonomous Bodies	51.43	---	---	---	51.43	---	---
Co-operative Institutions	84.94	----	0.06	---	84.88	(-)0.06	---
Non-Government/ Private Institutions	15.88	---	---	---	15.88	---	---
Government Servant	81.04	4.60	4.51	---	81.13	(+)0.09	---
Total	3,146.76	339.84	5.07	---	3,481.53	(+)334.77	752.61

7 - STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

*Section 2 : Summary of Loans and Advances : Sector-wise***(In crore of ₹)**

Sector	Balance on 1 April 2022	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on 31 March 2023 (2+3) – (4+5)	Net Increase (+)/ Decrease (-) during the year (2-6)	Interest Payment in arrears
1	2	3	4	5	6	7	8
General Services	---	---	---	---	---	---	---
Social Services	375.55	---	---	---	375.55	---	228.72
Economic Services	2,688.64	335.24	0.56	---	3,023.32	(+)334.68	523.89
Government Servant	81.04	4.60	4.51	---	81.13	(+)0.09	---
Miscellaneous Loans	1.53	---	---	---	1.53	---	---
Total	3,146.76	339.84	5.07	---	3,481.53	(+)334.77	752.61

Note : For details refer Section 1 of Detailed Statement of Loans and Advances made by the State Government.

7 - STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section 3 : Summary of repayments in arrears group wise

(In crore of ₹)

Loanee Group	Amount of arrears as on 31 March 2023			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2023
	Principal	Interest	Total		
1	2	3	4	5	6
Government Companies	2,825.85	523.37	3,349.22	---	3,349.22
Statutory Corporations	95.58	10.92	106.50	---	106.50
Co-operative Institutions (Societies/Banks)	84.88	---	84.88	---	84.88
Local Bodies	326.78	218.32	545.10	---	545.10
Autonomous Bodies	51.43	---	51.43	---	51.43
Total	3,384.52	752.61	4,137.13	---	4,137.13

8 - STATEMENT OF INVESTMENTS OF THE GOVERNMENT

**COMPARATIVE SUMMARY OF GOVERNMENT INVESTMENT IN THE SHARE CAPITAL AND DEBENTURE OF
DIFFERENT CONCERNS FOR 2021-22 AND 2022-23**

(In crore of ₹)

Name of the concerns	2022-23			2021-22		
	Number of concerns	Investment at the end of the year	Dividend/Interest received during the year	Number of concerns	Investment at the end of the year	Dividend/Interest received during the year
1. Statutory Corporations	4	5,256.36		4	5,255.41	
2. Banks*	3	76.66		3	38.60	
3. Government Companies	25	216.91		25	216.91	
4. Joint Stock Companies	17	1,441.16		17	1,385.91	
5. Co-operatives	20	131.67		19	113.96	
Total -	69	7,122.76	447.62 (a)	68	7,010.79	113.64 (a)

* It includes Regional Rural Bank, Urban and Industrial Co-operative Bank and Assam Gramin Vikash Bank at Sl. No. 65, 66 and 68 of Statement No.19 at page 505.

(a) The detailed break-up of the dividend credited to Government Account has not been intimated, as such could not be shown against any particular group of investment.

9 - STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT*

Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other Institutions during the year and sums guaranteed outstanding on 31 March 2023 in various sectors are shown below :

Sector-wise disclosure for Guarantees:**(In crore of ₹)**

Sector **	Maximum amount guaranteed	Outstanding at the beginning of the year (2022-23)		Additions during the year (2022-23)	Deletions (other than invoked) during the year (2022-23)	Invoked during the year (2022-23)		Outstanding at the end of the year (2022-23)		Guarantee Commission or fee		Other material details
		Principal	Interest			Discharged	Not Discharged	Principal	Interest	Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11	12	13
Power	125.00	---	---	---	---	---	---	---	---	---	---	---
Co-Operative	20.00	2.14	4.14	---	---	---	---	2.14	4.14	---	---	---
Any Other [#]	10,027.00	272.46	33.02	852.60	---	---	---	1,125.06	35.15	---	---	---
Grand Total	10,172.00	274.60	37.16	852.60	---	---	---	1,127.20	39.29**	---	---	---

* This disclosure statement is prepared based on information/data furnished by the State Government.

** Number of guarantees issued and details of increase in amount of Interest were not furnished by the State Government.

It includes Assam Infrastructure Financing Authority, Assam State Development Corporation for OBC Ltd., Assam Plains Tribes Development Corporation Ltd., Assam State Development Corporation for Schedule Castes Ltd., and Assam Minorities Development and Finance Corporation Ltd.

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

(i) Grants-in-Aid paid in cash

Grantee Institutions	Grants released		Grants for creation of Capital Assets	
	2022-23	2021-22	2022-23	2021-22

(In crore of ₹)

1. Panchayati Raj Institutions

(i) Gram Panchayats	123.28	874.87	---	---
(ii) Panchayat Samities	17.05	7.79	---	---
(iii) Zilla Parishads	38.37	77.57	34.15	71.90
(iv) Others	74.26	379.16	---	---

2. Urban Local Bodies

(i) Municipal Corporations	88.25	194.44	0.89	---
(ii) Municipalities/Municipal Councils	1,123.16	483.77	175.16	58.93
(iii) Others	99.51	148.16	57.60	91.66

3. Public Sector Undertakings

(i) Government Companies	126.43	132.07	---	0.50
(ii) Statutory Corporation	1.90	6.52	---	---
(iii) Others	1.39	3.11	---	---

4. Autonomous Bodies

(i) Co-operative Institutions	0.30	---	---	---
(ii) Development Councils	2,025.10	403.67	139.05	11.93
(iii) Universities	745.10	678.87	---	23.61
(iv) Others	11.67	2.02	54.30	---

5. Non-Government Organisation

Others	615.14	895.81	1.00	1.52
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10 - STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

(i) Grants-in-Aid paid in cash

Grantee Institutions	Grants released		Grants for creation of Capital Assets	
	2022-23	2021-22	2022-23	2021-22

(In crore of ₹)

6. Non Government Educational Institutions

Others	262.20	33.71	---	---
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7. * Others

Others	41,327.70	27,458.55	20,260.26	8,164.69
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TOTAL	46,680.81[#]	31,780.09	20,722.41	8,424.74
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* The grantee institution not falling under the six groups mentioned in the Statement, have been grouped under 'Others'.

Out of ₹ 46,680.81 crores of Grants-in-Aid, ₹ 40,011.82 crores is booked under Revenue Section and ₹ 6,668.99 crores is booked under Capital Section.

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

(ii) Grants-in-Aid given in kind

Grantee Institutions	Total Value	
	(In crore of ₹)	
	2022-23	2021-22
1. Panchayati Raj Institutions		
(i) Gram Panchayats		
(ii) Zilla Parishads		
(iii) Panchayat Samities		
2. Urban Local Bodies		
(i) Municipal Corporations		
(ii) Municipalities/Municipal Councils		
(iii) Others		
3. Public Sector Undertakings		
(i) Government Companies		
(ii) Statutory Corporation		
(iii) Others		
4. Autonomous Bodies		
(i) Co-operative Institutions		
(ii) Development Councils		
(iii) Universities		
(iv) Others		
5. Non Government Organisation		
6. Non Government Educational Institutions		
7. Others		
TOTAL -		

NA

NA*

* Information not furnished by the State Government.

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	2022-2023			2021-2022		
	(In crore of ₹)					
	Charged	Voted	Total	Charged	Voted	Total
Expenditure Heads (Revenue account)	8,985.17	92,829.47	1,01,814.64	6,597.88	75,950.08	82,547.96
Expenditure Heads (Capital Account)	---	15,997.71	15,997.71	---	20,125.83	20,125.83
Disbursement under Public Debt, Loans and Advances, Inter State Settlement Account and Transfer to Contingency Fund (A)	7,330.86	339.84	7,670.70	3,526.89	104.01	3,630.90
Appropriation to contingency fund	1,800.00	---	1,800.00	---	---	---
Total -	18,116.03	1,09,167.02	1,27,283.05	10,124.77	96,179.92	1,06,304.69
(A) The Figures have been arrived at as follows:-						
E. PUBLIC DEBT						
Internal Debt of the State Government	7,171.06	---	7,171.06	3,372.86	---	3,372.86
Loans and Advances from the Central Government	159.80	---	159.80	154.03	---	154.03
F. LOANS AND ADVANCES*						
Loans for Economic Services	---	335.24	335.24	---	97.17	97.17
Loans for Social Services	---	---	---	---	0.10	0.10
Loans for Government Servants <i>etc.</i>	---	4.60	4.60	---	6.74	6.74
G. INTER-STATE SETTLEMENT						
Inter State Settlement	---	---	---	---	---	---
H. TRANSFER TO CONTINGENCY FUND						
Appropriation to the Contingency Fund	1,800.00	---	1,800.00	---	---	---
Total -	9,130.86	339.84	9,470.70	3,526.89	104.01	3,630.91

* A more detailed account is given in Statement No.18 at pages 459 to 484.

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2021-2022 and 2022-2023 was as under :-

Year	Percentage of total expenditure	
	Charged	Voted
2021-2022	9.52	90.48
2022-2023	14.23	85.77

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

	On 1 April 2022	During the year (In crore of ₹)	On 31 March 2023
Capital and Other Expenditure			
Capital Expenditure			
Public Works	2,559.22	1,302.21	3,861.43
Other General Services	1,319.16	619.29	1,938.45
Education, Sports, Art and Culture	1,097.96	520.26	1,618.22
Health and Family Welfare	2,968.21	571.99	3,540.20
Water Supply, Sanitation, Housing and Urban Development	13,357.77	1,166.48	14,524.25
Information and Broadcasting	0.15	---	0.15
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	138.43	106.08	244.51
Social Welfare and Nutrition	9.47	19.37	28.84
Other Social Services	77.18	253.95	331.13
Agriculture and Allied Activities	1,725.04	141.19	1,866.23
Rural Development	0.19	---	0.19
Special Areas Programme	7,226.58	353.86	7,580.44
Irrigation and Flood Control	17,250.27	1,185.17	18,435.44
Energy	10,030.27	782.92	10,813.19

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

	On 1 April 2022	During the year (In crore of ₹)	On 31 March 2023
Capital and Other Expenditure			
Capital Expenditure			
Industry and Minerals	1,483.68	145.32	1,629.00
Transport	44,638.92	8,652.46	53,291.38
Communication	0.01	---	0.01
Science Technology and Environment	32.16	89.34	121.50
General Economic Services	1,533.32	87.82	1,621.14
Total Capital Expenditure	1,05,447.99	15,997.71	1,21,445.70
Loans and Advances			
Education, Sports, Art & Culture	0.53	---	0.53
Health and Family Welfare	0.40	---	0.40
Water Supply, Sanitation, Housing and Urban Development	342.83	---	342.83
Welfare of Scheduled Castes, Scheduled tribes and other backward classes	12.04	---	12.04
Social Welfare & Nutrition	19.75	---	19.75

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

	On 1 April 2022	During the year (In crore of ₹)	On 31 March 2023
Capital and Other Expenditure			
Capital Expenditure			
Loans and Advances			
Agriculture and allied activities	150.12	(-)0.06	150.06
Rural Development	0.76	---	0.76
Special Areas Programme	0.07	---	0.07
Irrigation & Flood Control	12.07	---	12.07
Energy	1,786.17	53.99	1,840.16
Industry and Minerals	657.72	280.75	938.47
General Economic Services	81.72	---	81.72
Loans to Government Servants etc.	81.04	0.09	81.13
Loans for Miscellaneous purposes etc.	1.53	---	1.53
Total Loans and Advances	3,146.75	334.77	3,481.52
Appropriation to Contingency Fund	---	1,800.00	---
Total Capital & Other Expenditure:	1,08,594.74	18,132.48	1,24,927.22
Deduct			
> Contribution from Contingency Fund	---	---	---
> Contribution from Miscellaneous Capital Receipts	---	---	---
> Contribution from development funds, reserve funds etc.	4.47	---	4.47

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

	On 1 April 2022	During the year (In crore of ₹)	On 31 March 2023
Capital and Other Expenditure			
Capital Expenditure			
Net-Capital and Other Expenditure	1,08,590.27	18,132.48	1,24,922.75
Principal Sources of Funds			
Add - Adjustment on account of retirement /disinvestment		---	
Debt-			
Internal Debt of the State Government	77,780.15	16,663.34	94,443.49
Loans and Advances from the Central Government	5,055.86	4,275.82	9,331.68
Small Savings, Provident Funds, etc.	14,646.90	100.17	14,747.07
Total- debt	97,482.91	21,039.33	1,18,522.24
Other Obligations			
Contingency Fund	200.00	1,800.00	2,000.00
J. Reserve Fund	4,251.16	2,975.54	7,226.70
Deposits and Advances	427.11	1,022.42	1,449.53
Suspense & Misc. (Other than amount closed to Government Account and Cash Balance Investment Account)	(-)1,186.43	225.45	(-)960.98
Remittances	(-)765.08	(-)62.13	(-)827.21
Total Other Obligations	2,926.76	5,961.28	8,888.04

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

	On 1 April 2022	During the year (In crore of ₹)	On 31 March 2023
Capital and Other Expenditure			
Capital Expenditure			
Total Debt & Other Obligations	1,00,409.67	27,000.61	1,27,410.28
(i)Deduct- Cash Balance	(-)1,826.58	1,152.35	(-)674.23
(ii)Deduct- Investments	11,251.98	(-)4,356.57	6,895.41
Net-Provision of Funds	90,984.27	30,204.83	1,21,189.10
Revenue Deficit/Revenue Surplus		(-)12,072.35	
Total		<u>18,132.48</u>	
Progressive Net Capital and Other Expenditure		1,24,922.75	
Progressive Principal Sources of Funds		1,21,189.10	
Difference		<u>(+) 3,733.65</u>	

The cumulative shortfall between the "Net Provision of Funds" (₹ 1,21,189.10 crore) and the "Net Capital and Other Expenditure" (₹ 1,24,922.75 crore) was met out of cumulative Revenue Surplus and amount closed to Government Accounts.

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

A. The following is a summary of balances as on 31 March 2023

Debit Balances (In crore of ₹)	Sector of the General Account	Name of the Account	Credit Balances (In crore of ₹)
		Consolidated Fund	
1 1,17,707.58	A to D and G, H and part of L (MH 8680 only)	Government Account	
	E	Public Debt	1,03,775.17
3,481.53	F	Loans and Advances	
		Contingency Fund	2,000.00
		Public Account	
	I	Small Savings, Provident Funds, etc.	14,747.07
	J	Reserve Funds	
		(i) Reserve funds Bearing Interest	1,983.76
		(ii) Reserve funds not Bearing Interest	
		Gross Balance	5,242.94
5,228.48		Investments	
	K	Deposits and Advances	
		i) Deposits bearing Interest	304.65
		ii) Deposits not bearing Interest	4,066.29
2,921.42		iii) Advances	
	L	Suspense and Miscellaneous	
1,666.93		Investments	
960.96		Other Items (Net)	
827.21	M	Remittances	
(-)674.23	N	Cash Balance (Closing)	
1,32,119.88		TOTAL	1,32,119.88

1. Please see 'B' below to understand how this figure is arrived at.

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

(a) There was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India regarding "Deposits with Reserve Bank" included in the Cash Balance. The discrepancy is under reconciliation. See also Foot note (d) of Annexure to Statement No. 2 at page 8.

B. Government Account: Under the system of book-keeping followed in Government accounts, the amount booked under revenue, capital and other transactions of Government the balances of which are not carried forward from year to year in the accounts, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions.

To this the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (Other than Miscellaneous Government Account), Remittances and Contingency Fund etc. are added and the closing cash balance at the end of the year is to be worked out and proved.

The other headings in the summary take into account the balances under all accounts heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government as it does not take into account all the physical assets of the State, such as lands, buildings, communication, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

The net amount at the debit of Government Account at the end of the year has been arrived at as

Debit	Details	(In crore of ₹)	Credit
87,837.53	A- Amount at the debit of Government Account on 1st April 2022		
	B-Receipt Heads (Revenue Account)		89,742.30
	C-Receipt Heads (Capital Account)		---
1,01,814.64	D-Expenditure Heads (Revenue Account)		
15,997.71	E-Expenditure Heads (Capital Account)		
---	F-Suspense and Miscellaneous (Miscellaneous Government Accounts)		---
	G-Amount at the debit of Government Account on 31st March 2023		1,17,707.58
1,800.00	H-Transfer to Contingency Fund		---
2,07,449.88	TOTAL		2,07,449.88

- (i) In a number of cases, there are unreconciled differences in the closing balance as reported in the statement of 'Receipts, Disbursements and Contingency fund and Public Account' (Statement No. 18 & 21) and that shown in separate Registers or other record maintained in the Account office/Departmental offices for the purpose. Steps are being taken to settle the discrepancies.
- (ii) The balances are communicated to the officers concerned every year for verification and acceptance thereof. In a large number of cases such acceptances have not been received.
- (iii) The cases where acceptances of balances have been delayed and the amounts involved are considerable have been mentioned in Annexure 'A' of Appendix-VII.
- (iv) Cases where details/documents are awaited in connection with reconciliation of balances are detailed in Annexure 'B' of Appendix-VII.

Notes to Finance Accounts

1. Summary of Significant Accounting Policies:

(i) Reporting Entity:

These accounts present the transactions of the Government of Assam. The accounts of receipts and expenditure of the Government of Assam have been compiled based on the initial accounts rendered by 33 District Treasuries, 51 Sub-Treasuries, Assam House (New Delhi), Cyber Treasury (Dispur), 43 Public Works (Building) Divisions 90 Public Works (Road) Divisions, 03 Inland Water Transport Divisions, 67 Irrigation Divisions, 49 Public Health Engineering Divisions, 42 Water Resource Divisions, 148 Forest Divisions, 66 Pay and Accounts Offices and Advices of the Reserve Bank of India. No accounts have been excluded at the end of the year.

(ii) Reporting Period:

The reporting period of these accounts is 1 April 2022 to 31 March 2023.

(iii) Reporting Currency:

The accounts of the Government of Assam are reported in Indian Rupees (₹).

(iv) Form of Accounts:

Under Article 150 of the Constitution of India, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General of India, prescribe. The word "form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads of accounts under which the transactions are to be classified, which forms the chart of accounts.

(v) Basis of Budget and Financial Reporting:

As per the provisions of Article 202 of the Constitution of India, a statement of estimated receipts and expenditure, the Annual Financial Statements (called Budget) for a financial year is presented to the legislature in form of grants / appropriations before the commencement of the financial year. Budget is presented on gross basis without the recoveries and receipts which are otherwise permitted to be set off in reduction of expenditure. All grants / appropriations relating to heads of budget and accounts, whose balances are not carried forward, lapse at the end of the financial year.

Budget and Accounts: Both budget and accounts of the State follow the same accounting period, cash basis of accounting and uniform basis of classification. The accounts are classified as per the List of Major and Minor Heads to the level of Minor Heads as notified by the Controller General of Accounts in consultation with the

Comptroller and Auditor General of India. Classification below Minor Heads is as agreed to by the Office of the Accountant General (Accounts and Entitlements) in each State.

A separate budget comparison statement is presented as Appropriation Accounts, which represent actual disbursements in comparison to the grants / appropriations.

Cash basis: The accounts represent the actual cash receipts and disbursements during the reporting period with the exception of such book adjustments which are authorised. Receipts and disbursements in the Finance Accounts are on net basis; net of recoveries, deductions and refunds.

Book Adjustments: Book adjustments are non-cash transactions that appear in the accounts as adjustments / settlements. Some of these transactions take place at the level of the account rendering units, *e.g.*, treasuries, divisions, *etc.*, for adjustments of deductions and recoveries from salaries to Revenue Receipts/Loans/Public Account, 'nil' bills for transfer of moneys between the Consolidated Fund and Public Account, *etc.*

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

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

Physical and Financial Assets and Liabilities: Physical Assets and Financial Assets (such as, investments, loans and advances made by the Government, *etc.*), as well as Liabilities, such as, debt, *etc.*, are measured at historical cost. Physical Assets are not depreciated, and financial assets are not amortized. Losses in Physical Assets at the end of their life are also not expensed or recognized.

Grants-in-aid: In compliance with the Indian Government Accounting Standard (IGAS) 2: Accounting and Classification of Grants-in-aid, grants-in-aid in cash is recognised as revenue expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorised by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognised as revenue receipts. Details for meeting the requirements of accounting and classification of Grants-in-aid given by the State Government are depicted in Statement 10 and Appendix III of the Finance Accounts. Detailed information in respect of Grants-in-aid given in kind is not available.

Loans and advances: In compliance with the IGAS 3: Loans and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2023 is as provided by the State Government.

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

(vi) Rounding off:

These accounts present figures which are rounded off. Differences due to rounding off of figures are given in the footnotes of the Statement concerned.

(vii) Cash Balance:

Cash balance as reported in the accounts is the balance of the state as at end of the 31st March of a year recorded in the Account of the State Government with the Central Accounts Section of the Reserve Bank of India. The cash balance reflects the balance after cash transactions involving Consolidated Fund, the Contingency Fund and Public Account of the State for the year. Book adjustments do not affect the cash balance. Cash balance reported in the Finance Accounts is subject to reconciliation with the book of the Reserve Bank of India.

(viii) Disclosure of Contingent & Committed liabilities:

Contingent liabilities are not recognised. In compliance with the IGAS 1: ‘Guarantees given by the Governments’, Sector / class – wise, details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts as per the details made available by the State Government.

The Government does not follow commitment accounting and the commitments are neither recorded nor the liability against commitment recognised in accounts. The

State Government also did not furnish its future commitments for reflecting the same in Appendix XII of the Finance Accounts.

(ix) Pass-through transactions:

Pass-through transactions in the nature of receipts collected by the State but required to be transferred to other entity are disclosed in the Notes to Finance Accounts. These include transfer of 10 *per cent* of the collection of the year in the State CAMPA Fund to the National Fund on annual basis.

2. Compliance with the Accounting Framework:

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

Non-freezing of accounts by treasuries after closing monthly accounts may give scope for data manipulation after submission of monthly accounts to AG office and may lead to mismatch of figures/data between AG office and State Government. In Assam, IFMS is under implementation.

3. Consolidated Fund:

(i) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2022-23, the State GST collection was ₹ 12,564.45 crore compared to ₹ 10,579.56 crore in 2021-22, registering an increase of ₹ 1,984.89 crore (18.76 *per cent*). This includes Advance Apportionment of IGST amounted to ₹ 365.92 crore. In addition, the State received ₹ 8,393.50 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹ 20,957.95 crore. The State received compensation of ₹ 423.97 crore as Revenue receipt on account of loss of revenue arising out of implementation of GST during 2022-23.

During the year 2022-23, there was no difference between State GST (SGST) figures reported by RBI and figures booked in the Finance Accounts.

The relevant figures are available in Statement No. 14 of the Finance Accounts.

(ii) Misclassification between Revenue and Capital Expenditure:

During the year 2022-23 Government of Assam incorrectly booked expenditure of ₹ 6,750.87 crore (₹ 6,668.99 crore GIA, ₹ 72.51 crore Minor Works and ₹ 9.37 crore of Maintenance) under Capital Section instead of Revenue Section and ₹ 21.80 crore Major Works under Revenue Section instead of Capital Section as has been determined from the purpose of expenditure. This has resulted in net understatement of Revenue Expenditure by ₹ 6,729.07 crore.

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

(iii) Reconciliation of Receipts and Expenditure between CCOs and Principal Accountant General (A&E):

All Controlling Officers are required to reconcile receipts and expenditures of the Government with the figures accounted for by the Principal Accountant General (A&E), Assam. During the year 2022-23, receipts amounting to ₹ 95,429.86 crore (80.86 *per cent* of total receipts) and expenditure amounting to ₹ 69,646.32 crore (54.72 *per cent* of total expenditure) were reconciled by the State Government.

Receipts amounting to ₹ 93,647.16 crore (94.04 *per cent* of total receipts) and expenditure amounting to ₹ 72,636.01 crore (68.33 *per cent* of total expenditure) were reconciled by the State Government during 2021-22 *i.e.*, the previous year.

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

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

During the year 2022-23, ₹ 19,388.98 crore under 70 Major Heads of accounts, constituting 16.46 *per cent* of the total Revenue and Capital expenditure (₹ 1,17,812.35 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous year 2021-22, ₹ 16,668.59 crore under 71 Major Heads of accounts, constituting 16.23 *per cent* of the total Revenue and Capital expenditure (₹ 1,02,673.79 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

Similarly, ₹ 924.36 crore under 48 Major Heads of Account, constituting 1.03 *per cent* of the total Revenue Receipts (₹ 89,742.30 crore) was classified under 800 - Other Receipts in the accounts. During the previous year 2021-22, ₹ 1,068.81 crore under 44 Major Heads of Account, constituting 1.34 *per cent* of the total Revenue Receipts (₹ 79,815.19 crore) was classified under 800 - Other Receipts in the accounts.

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

(v) Transfer of funds to Personal Deposit (PD) Accounts:

The PD accounts enable designated Drawing Officers to incur expenditure for specific purposes pertaining to a scheme. There are 9 PD Accounts. During 2022-23, no amount was transferred to these PD Accounts. 5 PD Accounts with deposit of ₹ 0.02 crore were closed.

In terms of Rule 324 and 333 of Treasury Rules 2017 of Government of Assam, none of the 9 Administrators of Personal Deposit Account had reconciled and verified their

balances with the treasury figures and annual verification certificates were not submitted to the Principal Accountant General (A&E) office. Details of the PD accounts as on 31 March 2023 are given below:

(₹ in crore)

Opening Balance as on 1 April 2022		Addition during the year 2022-23		Closed/Withdrawal during the year 2022-23		Closing Balance as on 31 March 2023	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
09	0.09	Nil	Nil	05	0.02	04	0.07

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

The details of PD accounts as on 31 March 2022 are given below:

(₹ in crore)

Opening Balance as on 1 April 2021		Addition during the year 2021-22		Closed/Withdrawal during the year 2021-22		Closing Balance as on 31 March 2022	
Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount	Number of Administrators	Amount
22	0.57	Nil	Nil	13	0.48	09	0.09

(vi) Unadjusted Abstract Contingent (AC) Bills:

Financial rules (Rule 290 of Central Treasury Rules) envisage that no moneys should be drawn from government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills. In terms of the Rule 21 Assam Contingency Manual, 1989 and Para 12.6 of Assam Budget Manual, DDOs are required to present Detailed Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure within 25th of the month following the month to which they relate.

Out of 40 AC bills amounting to ₹ 15.19 crore drawn during the year 2022-23, 2 AC bills amounting to ₹ 0.20 crore (1.3 *per cent*) were drawn in March 2023. 161 AC bills of ₹ 74.97 crore were cleared in 2022-23. DCC Bills in respect of a total of 1,419 AC bills amounting to ₹ 899.59 crore as on 31 March 2023 were not received. Details of unadjusted AC bills as on 31 March 2023 pending submission of the DCC bills are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Up to 2021-22	1,394	885.70
2022-23	25	13.89
Total	1,419	899.59

Details of unadjusted AC bills as on 31 March 2022 pending submission of the DCC bills are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Up to 2019-20	1,393	867.87
2020-21	115	64.93
2021-22	32	25.57
Total	1,540	958.37

(vii) Utilisation Certificates (UCs) for Grants-in-Aid not received:

In terms of Rules 517 (Appendix 16) of the Assam Financial Rules 1939, Utilization Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within one year from the date of receipt of grant or before applying for a further grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

During the year 2022-23, 2,789 UCs amounting to ₹ 17,885.76 crore in respect of Grants-in-Aid disbursed during 2001-02 to 2021-22 were cleared. The position of outstanding UCs as on 31 March 2023 is given below:-

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Up to 2021-22	12,505	32,568.80
2022-23	1,654	5,422.90
Total	14,159	37,991.70

* The year mentioned above relates to "Due year" i.e., after one year of actual drawal.

Additions during the year 2022-23, 1,492 UCs for ₹ 14,880.02 crore which shall be due in 2023-24.

The position of outstanding UCs as on 31 March 2022 is given below:

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Up to 2020-21	11,166	25,639.04
2021-22	2,516	11,048.80
Total	13,682	36,687.84

Additions during the year 2021-22, 3,266 UCs for ₹ 19,189.62 crore which are due in 2022-23.

This has reference to the Statement 10 and Appendix III of the Finance Accounts.

(viii) Interest Adjustment:

Government is liable to pay/adjust interest in respect of balances under category J-Reserve Funds (a. Reserve Funds bearing interest) and K-Deposit and Advances (a. Deposits bearing interest), and for this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account.

Details of these Funds/Deposits and interest payable/paid by the Government during the year 2022-23 are given below:

(₹ in crore)

Funds/Deposits	Balance on 1 April 2022	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
J-Reserve Fund :					
(a) Reserve Funds Bearing interest : (SDRF)	719.06	Interest calculated @ 7.49 per cent (As per guidelines of SDRF)	53.85	Nil	53.85
(b) Reserve Funds Bearing interest : (SCAF)	560.81	3.35 % (As per circulars No. 4-58/2019-NAPt.2 dated 11.01.2022 issued by the Ministry of Environment, Forest & Climate Change)	18.79	Nil	18.79
K- Deposit and Advances : Deposit bearing interest MH 8342 -Defined Contributory Pension Scheme (DCPS)	251.83	8 per cent (interest rate payable on balances as notified by Assam Government vide OM dated 6 October 2009)	20.15	Nil	20.15

(b) Deposit bearing interest other than DCPS	29.06	Interest calculated @ 5.49 per cent (Taking averages Ways and Means Advance interest rate as 5.49 for the year 2022-23)	1.60	Nil	1.60
Total	1,560.76		94.39		94.39

*As per rate notified by Government of India vide letter dated 11 January 2022

Non-payment of the interest ₹ 94.39 crore has resulted in understatement of Revenue Expenditure to that extent, which is reflected in **para-6**.

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

(ix) Guarantees given by the Government:

In terms of the Assam Fiscal Responsibility and Budget Management Act 2005, the total outstanding Government Guarantees at any point of time shall not exceed 50 per cent of the State's own tax and non-tax revenue of the second preceding year, as reflected in the books of accounts maintained by the Principal Accountant General. During the year, cumulative amount guaranteed by the State Government is ₹ 1,166.49 crore (Principal: ₹1,127.20 and Interest: ₹39.29 crore). The outstanding guarantees of ₹ 1,166.49 crore as on 31 March 2023, worked out to 5.82 per cent of the State's own tax and non-tax revenue of the second preceding year (2020-21) amounting to ₹ 20,033.22 crore and are within the limits prescribed.

The state government did not prescribe any guarantee fee. Consequently, no guarantee fees were collected during the year.

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

(x) Expenditure on Ecology and Environment:

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts up to the level of Minor Head under various functional head of accounts. During the year 2022-23, the Government of Assam incurred ₹ 395.81 crore against the budget allocation of ₹ 507.45 crore under different minor heads below Major Heads 2406, 3425 and 4217.

During the year 2021-22, the Government of Assam incurred ₹ 0.52 crore against the budget allocation of ₹ 18.49 crore under Major Heads 2406 and 3425.

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

(xi) Expenditure relating to unforeseen/extraordinary events for COVID-19 Pandemic :

During the year 2022-23, the Government of Assam incurred ₹ 114.20 crore (₹ 836.91 crore in previous year) on relief measures relating to unforeseen/extraordinary events (e.g., COVID-19 Pandemic) under Major Heads 2210 and 2245.

The State Government did not receive any fund from the Central Government for this purpose during 2022-23

This has reference to Statements 2, 4, 5, 14, 15 and 16 of the Finance Accounts.

(xii) Loans given by the State Government:

In respect of old loans, amounting to ₹ 3,384.52 crore as on 31 March 2023 involving loans from 22 Departments to their agencies, recoveries of principal in respect of most of the loans have not been effected since past several years.

The details of Loans where terms and conditions of repayment of loans have not been settled have not been provided by the State Government. (Details are in additional disclosures to Statement 18 of the Finance Accounts). Consequently, the receivables of the State Government on this account could not be estimated.

The Principal Accountant General (A&E) annually communicates loan balances to the loan sanctioning departments for verification and acceptance. Out of 22 departments only 2 departments availed loans during 2022-23 and the 2 Departments has reconciled the balances of 2022-23. Details of information awaited from Departmental Officers for Reconciliation of Balances have been provided in Appendix-VII of the Finance Accounts.

This has reference to Statements 7 & 18 of the Finance Accounts.

(xiii) Committed Liabilities:

In terms of the Twelfth Finance Commission recommendations, action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual-based system of accounting, some additional information in the form of statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has to furnish information on Committed Liabilities, but they did not do so and the same could not be reflected in Appendix-XII of the Finance Accounts.

(xiv) Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA) excluding Block Grants:

Consequent to the merger of Plan/Non-Plan classification, the Central Assistance release is now classified as Central Assistance/Share under Centrally Sponsored Schemes.

The total Revenue Expenditure of ₹ 1,01,814.64 crore and Capital Expenditure of ₹ 15,997.71 crore during the year includes expenditure out of Central Assistance and Centrally Sponsored Schemes. Annexure to Statement No. 15 provides details of expenditure incurred on 28 umbrella schemes in 2022-23.

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

(xv) Direct transfer of Central Scheme Funds to Implementing Agencies and Beneficiaries without routing through State Budget:

As per the PFMS portal of the CGA, ₹12,878.62 crore was directly received by the implementing agencies in the State during 2022-23 which included transfer to intermediaries/beneficiaries.

The direct transfer of funds to the implementing agencies has increased by 2.67 per cent as compared to 2021-22 (from ₹ 12,543.88 crore in 2021-22 to ₹ 12,878.62 crore in 2022-23). Details are in *Appendix - VI* of the Finance Accounts.

(xvi) Off-Budget Liabilities of State Government:

The Government of Assam did not disclose its off budget borrowings in the budget documents. The Government intimated that there were ₹ 852.62 crore of Off-Budget borrowing taken from NABARD by Assam Infrastructure Financing Authority during 2022-23 in addition to Public Debt and Other liabilities of ₹ 1,24,891.39 crore that have been depicted in the accounts for 2022-23. There was no loss to DISCOM in 2022-23, hence no implicit subsidy was provided on account of DISCOM loss.

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

Ministry of Finance, Government of India vide letter No. 1(13)PFMS/FCD/2020 dated 23-03-2021 had notified procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilization of the funds released through SNA. For each CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorized to conduct Government business by the State Government. As per the 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 SNA Report, the State Government received ₹ 17,605.26 crore being Central share during the year in its Treasury Accounts. As on 31 March 2023, the Government transferred Central Share of ₹ 18,951.91 crore received in Treasury Accounts and State share of ₹ 3,039.13 crore to the SNAs. Detailed vouchers and supporting documents of actual expenditure were not received by AG office from the SNAs. As informed by the State Government/SNAs, ₹ 9,490.76 crore are lying unspent in the bank accounts of SNAs as on 31 March 2023.

4. Contingency Fund:

In exercise of the powers conferred by Section 4 of the Assam Contingency Fund Act, 1950, the State Government made the Assam Contingency Fund Rules, 1950 for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Assam. The Contingency Fund of the State of Assam had a corpus of ₹ 200.00 crore at the end of the year 2021-22. The State Government had increased corpus by ₹ 1,800.00 crore during 2022-23. At the end of 2022-23, no amount remained un-recouped under various heads. As on 31st March 2023, Contingency fund has a balance of ₹ 2,000.00 crore.

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

5. Public Account:

(i) National Pension System (NPS):

During the year 2022-23, total contribution to the NPS which is a Defined Contribution Pension Scheme was ₹2,504.56 crore (Employees' contribution ₹ 1,055.60 crore and Government's contribution ₹ 1,448.96 crore). The detailed information on government contribution is available in Statement No. 15 of the Finance Accounts. The Government's contribution to the NPS was less by ₹ 28.88 crore, which resulted in understatement of Revenue Expenditure by ₹ 28.88 crore.

(ii) (A) Reserve Funds bearing Interest:

(a) State Disaster Response Fund (SDRF): In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head- '8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the

proportion of 90:10. During the year 2022-23, the State Government received ₹ 648.80 crore as Central Government's share. The State Government's share during the year is ₹72.00 crore. The State Government transferred ₹ 720.80 crore (Central share: ₹ 648.80 crore, State share: ₹ 72.00 crore) to the Fund under Major Head 8121-122 SDRF. The State Government also received ₹ 250.00 crore from the Central Government from NDRF, all of which was transferred to the fund accounts as on 31 March 2023.

The State government also transferred ₹ 308.80 crore of Central Share received in 2021-22 together with ₹ 37.76 crore of State share to the Fund Account during 2022-23.

(b) State Disaster Mitigation Fund: The State Disaster Mitigation Fund (SDMF) is to be constituted under section 48 (1) (c) of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disaster covered under State Disaster Response Fund (SDRF) / National Disaster Response Fund (NDRF) guidelines and the State specific local disaster notified by the State Government from time to time. The State Government has created the State Disaster Mitigation Fund vide Notification no. RGR.426/2010/Pt./112 dated 27 October 2021.

The State Government did not receive any Fund from the Central Government towards SDMF during 2022-23. The State government, however, transferred ₹ 154.40 crore of Central share received in 2021-22 together with ₹ 17.20 crore of State share to the Fund Account during 2022-23.

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

During the year 2022-23, ₹ 164.82 crore was deposited by the user agencies in the National Campa Account of Ministry of Environment, Forest and Climate Change. Retaining 10 % of the amount deposited i.e. ₹ 16.48 crore as National Campa Share, ₹ 148.34 crore was received by the State CAMPA under Major Head 8121-

129 – SCAF. The total balance in the State Compensatory Afforestation Fund as on 31st March 2023 was ₹ 709.15 crore.

(B) Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund: The Government of Assam set up the Consolidated Sinking Fund for amortization of loans in 2007-08. According to the guidelines of the Fund, States may contribute a minimum of 0.5 *per cent* of their outstanding liabilities (internal debt + public account) as at the end of the previous year to the Consolidated Sinking Fund. In the year 2022-23, Government contributed ₹ 2,000.00 crore as against ₹ 488.15 crore (0.5 *per cent* of outstanding liabilities as on 31 March 2022 amounting to ₹ 97,630.55 crore) it was required to contribute to the fund. The total accumulation of the Fund was ₹ 5,156.87 crore as on 31 March 2023 (₹ 2,893.06 crore as on 31 March 2022).

(b) Guarantee Redemption Fund: The State Government constituted the Guarantee Redemption Fund to be administered by the RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2012-13, stipulates that the State Government shall initially contribute ₹ 5.00 crore and thereafter an amount equivalent to at least 3 *per cent* of the outstanding guarantees, at the end of second financial year preceding the current financial year, as reflected in the books of accounts maintained by the Principal Accountant General. During 2022-23, the State Government contributed ₹ 2.34 crore to the fund as required against the outstanding guarantees of ₹ 77.72 crore at the end of the second financial year preceding the current financial year (i.e., 2020-21). The total accumulation of the Fund was ₹ 78.43 crore as on 31 March 2023 (₹ 70.59 crore as on 31 March 2022) including accrued interest of ₹ 5.50 crore for 2022-23.

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

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

The erstwhile Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF) vide Government of India's Gazette notification dated 31-03-2018. The CRIF will be used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructure, etc.

In terms of the extant accounting procedure, the grants received by the State from the Centre are to be initially booked as Revenue Receipts under Major Head 1601. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head 8449 – ‘103- Subventions from Central Road and Infrastructure Fund’ through functional Major Head(s).

During the year 2022-23, the State Government received grants of ₹ 122.82 Crore from CRIF. The amount was to be transferred to the Public Account by debiting the Major Head 3054 and crediting the amount in Public Account. The State Government did not transfer ₹ 122.82 Crore to the fund in the Public Account as on 31 March 2023. However, the State Government incurred ₹ 107.64 crore during the year under the head of account 5054-03-337-1857- ‘Construction Expenditure met from Central Road and Infrastructure Fund (Block Grant)’ in Grant No. 64 without routing it through the Fund. This resulted in understatement of Revenue Expenditure of ₹ 15.18 crore (₹ 122.82 crore - ₹ 107.64 crore).

(iii) Suspense and Remittance Balances:

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads, was ₹ 1,780.66 crore (Debit) under MH: 8658 and MH: 8782 as on 31 March 2023 (₹ 1,935.71 crore (Debit) as on 31 March 2022).

Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

(iv) Cheques and Bills:

Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2022 was ₹ 1.47 crore (credit). During 2022-23, no cheques was issued and encashed, leaving a closing balance of ₹ 1.47 crore (credit) as on 31 March 2023. The closing balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow to the Government of Assam till 31 March 2023.

(v) Adverse Balance:

Minus balances appearing in the accounts during the year are given below. The minus balances under these heads were due to misclassification and are under review/corrections.

(₹ in crore)

Major Heads	Major Head Description	Minus balance
6003-103	Internal Debt of the State Government –Loans from LIC of India	0.02
6003-104	Internal Debt of the State Government-Loans from GIC of India	1.92
7610-203	Loans to Government Servant etc. for purchase of Other Conveyance	0.04

(vi) Cash Balance:

The Cash balance as on 31 March 2023 as per the record of Principal Accountant General was ₹ 674.23 crore (Credit) and that reported by the RBI was ₹ 522.60 crore (Debit). There was a net difference of ₹ 151.63 crore (Credit), mainly due to erroneous reporting by Agency banks. The difference is under reconciliation.

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

The Cash Balance as on 31 March 2022 as per record of Principal Accountant General was ₹ 1,826.58 crore (Credit) and that reported by the RBI was ₹ 1,539.19 crore (Debit). There was a net difference of ₹ 287.39 crore (Credit), mainly due to erroneous reporting by Agency banks/non-reporting of pension payment by non-link branches of Agency banks.

6. Impact on revenue expenditure:

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

(₹ in crore)

Para Number	Item	Revenue Expenditure	
		Overstatement	Understatement
Para 3 (ii)	Major works budgeted and booked under Revenue Section instead of Capital Section	21.80	--
Para 3 (ii)	Minor Works, Maintenance and GIA expenditure budgeted and booked under Capital Section instead of Revenue Section	--	6,750.87
Para 3 (viii)	Non discharge of Interest liabilities payment	--	94.39
Para 5 (i)	Short contribution Government Share under NPS	--	28.88
Para 5 (ii) (B)(c)	Non- transfer of Central Government grant towards CRIF	--	15.18
		21.80	6,889.32
Total Impact		6,867.52 Understatement	

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