

सत्यमेव जयते

FINANCE ACCOUNTS (Volume-I) 2022-23



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



GOVERNMENT OF MANIPUR

Finance Accounts

(Volume – I)

2022-23

GOVERNMENT OF MANIPUR

FINANCE ACCOUNTS
2022-23

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Report of the Comptroller and Auditor General of India

Audit of the Finance Accounts of the Government of Manipur

Opinion

The Finance Accounts of the Government of Manipur 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 Accounts' present fairly the financial position and the receipts and disbursements of the Government of Manipur 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 Manipur 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 the Government of Manipur 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 Manipur 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 Manipur functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

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

Statements (No. 9 and 20) and Appendices (IV, VIII, IX, X, XI and XII) in this compilation have been prepared directly from the information received from the Government of Manipur and the Union Government who are responsible for such information.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

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

Date: 13/Feb./2024

Place: New Delhi



(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

Guide to the Finance Accounts

A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the State of Manipur present the accounts of receipts and outgoing of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.

2. The Accounts of the Government are kept in three parts:

Part I: The Consolidated Fund: This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), Ways and Means advances extended by the Reserve Bank of India 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 'Taxes on Income and Expenditure', 'Fiscal Services', etc. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, viz., 'General Services', 'Social Services', 'Economic Services' and 'Grants in Aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' etc. The Capital Expenditure section is sub-divided into seven sectors, viz., 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part II: The Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. There is no Contingency Fund of the Government of Manipur.

Part III: The Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account 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.

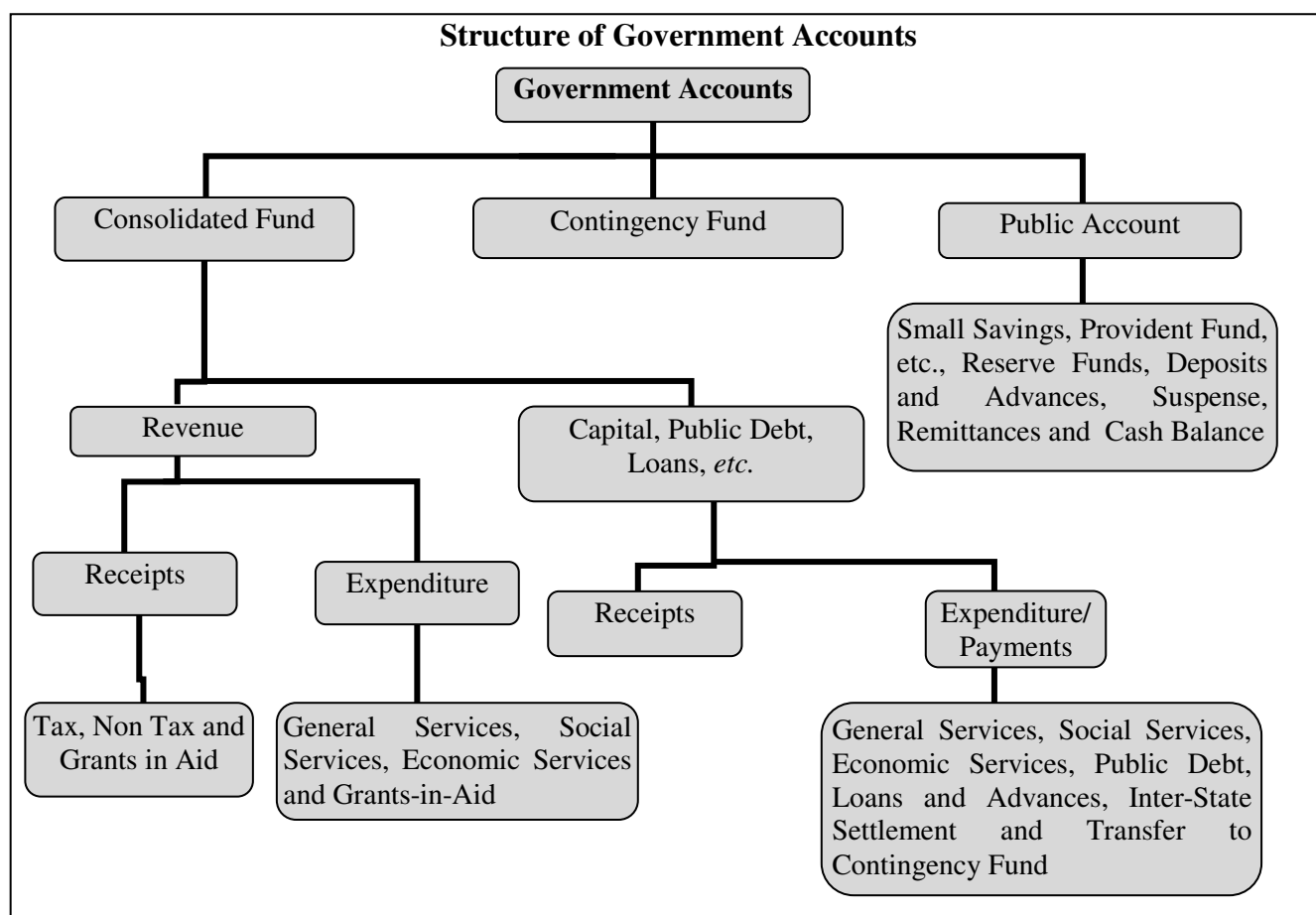
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/ activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes, and Object Heads represent purpose/ object of expenditure.

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto March 2020)

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

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

6. 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, thirteen statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and annexure to the Notes to Accounts. Details of the **thirteen** statements in **Volume I** are given below:

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

- 10. Statement of Grants in Aid given by the Government:** This statement depicts all Grants in Aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.
- 11. Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
- 12. Statement on Sources and Application of funds for Expenditure other than on Revenue Account:** This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year, and borrowings.
- 13. Summary of Balances under Consolidated Fund, Contingency Fund and Public Account:**

This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed statement 14, 15, 16, 17, 18 and 21 in Volume II.

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

Part I of Volume II

- 14. Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary Statement 3 in Volume I of the Finance Accounts.
- 15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary Statement 4 in Volume I, depicts the revenue expenditure of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure by Minor Heads and Sub heads:** This statement, which corresponds to the summary Statement 5 in Volume I, depicts the capital expenditure (during the year and cumulatively) of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub head levels also.
- 17. Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the summary Statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different year; and (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
- 18. Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the summary Statement 7 in Volume I.

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

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

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

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

Part II of Volume II

Part II contains twelve appendices on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes, etc. These details are present 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 or II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

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	Summary Statements (Volume I)	Detailed Statements (Volume II)	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), V (Plan Scheme Expenditure)

D. Periodical and Book adjustments:

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g. treasuries, divisions etc.) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting functional major heads (pertaining to the concerned department) by book adjustment to revenue receipt/loans/public account. Similarly 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition of the above the Principal Accountant General/Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure to Notes to Accounts (Volume I) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

(1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Reserve Funds, Sinking Fund, etc.

(2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.

(3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme where interest is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-State Provident Fund and Major Head 8011-Insurance and Pension Fund.

(4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

E. Rounding:

Difference of ₹ 0.01 lakh/crore, wherever occurring, is due to rounding.

1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)					
Assets ¹	Reference (Sr. no.)	As on 31 March 2023	As on 31 March 2022		
		Notes to Finance Accounts	Statement		
Cash					
(i) Cash in Treasuries and Local Remittances	21	4.63	4.63		
(ii) Departmental Balances	21	57.72	49.69		
(iii) Permanent Cash Imprest	21	0.02	0.02		
(iv) Cash Balance Investments Accounts	21	...	...
(v) Deposits with Reserve Bank of India	Para 5(viii)	21	(-) 154.59	(-) 7.06	
(vi) Investments from Earmarked Funds	22	1,096.33	1,025.91		
Capital Expenditure					
(i) Investments in shares of Companies, Corporations, etc. ²	16	218.34	213.34		
(ii) Other Capital Expenditure	16	33,342.41	29,863.18		
Contingency Fund (un-recouped)	Para 4	21	...	...
Loans and Advances	Para 3(xii)	18	210.93	204.45	
Advances with departmental officers	21	2.60	2.60		
Suspense and Miscellaneous Balances ³	Para 5(iii)	21	195.09	215.09	
Remittance Balances	Para 5(iii)	21	820.18	695.67	
Cumulative excess of expenditure over receipts ⁴				...	
Total :			35,793.66	32,267.52	

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

2. Investments out of earmarked funds in shares of companies, etc. are excluded under capital expenditure and included under Investments from Earmarked Funds.

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

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

1. STATEMENT OF FINANCIAL POSITION - Concl'd.

				(₹ in crore)	
Liabilities	Reference (Sr. no.)	As on 31 March 2023	As on 31 March 2022		
		Notes to Finance Accounts		Statement	
Borrowings (Public debt)					
(i) Internal debt		6 &17	11,149.50	9,967.15	
(ii) Loans and Advances from Central Government					
Non-Plan Loans		6 &17	79.89	117.73	
Loans for State Plan Schemes		6 &17	29.27	35.22	
Loans for Central Plan Schemes		6 &17	...	...
Loans for Centrally Sponsored Plan Schemes		6 &17	...	...
Other Loans		6 &17	1.30	1.46	
Other Loans for State/Union Territory with Legislature Schemes		6 &17	1202.78	630.26	
Contingency Fund (corpus)	Para 4	21	...	...
Liabilities on Public Account					
(i) Small Savings, Provident Fund, etc.		21	1,513.45	1,513.10	
(ii) Deposits		21	1,380.79	1,464.38	
(iii) Reserve Funds	Para 5(ii)	21	1,788.98	1,624.69	
(iv) Remittances Balances	Para 5(iii)	21	...	...
(v) Suspense and Miscellaneous Balances	Para 5(iii)	21	...	...
Cumulative excess of receipts over expenditure			18,647.70	16,913.53	
Total :			35,793.66	32,267.52	

STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2022-23	2021-22		2022-23	2021-22
Part - I Consolidated Fund					
Section - A: Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	15,893.15	14,091.00	Revenue Expenditure (Ref. Statement 4-A, 4-B & 15)	14,158.98	12,642.15
Tax revenue (raised by the State) (Ref. Statement 3 & 14)	1,867.90	1,648.50	Salaries ¹ (Ref. Statement 4-B & Appendix-I)	5,263.55	4,762.48
Non-tax revenue (Ref. Statement 3 & 14)	457.59	108.13	Subsidies ¹ (Ref. Appendix-II)	120.18	120.31
			Grants-in-Aid ² (Ref. Statement 4-B, 10 & Appendix-III)	2,276.54	2,353.97
Interest receipts (Ref. Statement 3 & 14)	3.15	1.36	General Services (Ref. Statement 4 & 15)		
Others (Ref. Statement 3 & 14)	454.44	106.77	Interest Payment and Servicing of Debt (Ref. Statement 4-A, 4-B & 15)	874.19	690.80
Total (Ref. Statement 3 & 14)	457.59	108.13	Pension (Ref. Statement 4-A, 4-B & 15)	2,682.46	2,256.11
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	6,795.08	6,009.65	Others (Ref. Statement 4-B)	646.82	709.59
			Total (Ref. Statement 4-A & 15)	4,203.47	3,656.50
			Social Services (Ref. Statement 4-A & 15)	*1,548.18	781.34
			Economic Services (Ref. Statement 4-A & 15)	388.43	415.89
Grants from Central Government (Ref. Statement 3 & 14)	6,772.58	6,324.72	Compensation and Assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	358.63	551.66
Revenue Deficit	...	...	Revenue Surplus	1,734.17	1,448.85

¹ Salary, Subsidy and Grants in Aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' services does not include expenditure on salaries, subsidies and grants in aid (explained in footnote 2) under Revenue expenditure and salaries under capital expenditure. Salaries, sometimes, also figure under capital expenditure.

² Grants in Aid are given to statutory corporations, companies, autonomous bodies, local bodies etc. by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and Assignment to Local Bodies and PRIs'.

* Includes pensionary charges of ₹54.99 crore.

STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

(₹ in crore)

Receipts			Disbursements		
	2022-23	2021-22		2022-23	2021-22
Part - I Consolidated Fund					
Section - B : Capital					
Capital Receipts (Ref. Statement 3 & 14)		...	Capital Expenditure (Ref. Statement 4A, 4-B & 16)	3,484.24	3,252.79
			General Services (Ref. Statement 4-A & 16)	95.58	83.07
			Social Services (Ref. Statement 4 -A & 16)	1,386.04	1,303.32
			Economic Services (Ref. Statement 4 -A & 16)	2,002.62	1,866.40
Recoveries of Loans and Advances (Ref. Statement 3,7 & 18)	1.10	2.39	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)	7.58	1.63
	...	...	General Services (Ref. Statement 4 -A, 7 & 18)	...	...
	...	...	Social Services (Ref. Statement 4 -A, 7 & 18)	...	...
	0.09	0.05	Economic Services (Ref. Statement 4 -A, 7 & 18)	...	...
	1.01	2.34	Others (Ref. Statement 7)	7.58	1.63
Public debt receipts (Ref. Statement 3,6 & 17)	11,115.64	12,652.37	Repayment of Public debt (Ref. Statement 4 -A, 6 & 17)	9,404.72	10,902.29
Internal Debt (Market loans, NSSF etc.) (Ref. Statement 3,6 & 17)	10,540.31	12,398.51	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4 -A, 6 & 17)	9,357.96	10,862.01
Loans from GOI (Ref. Statement 3,6 & 17)	575.33	253.86	Loans from GOI (Ref. Statement 4 -A, 6 & 17)	46.76	40.28
Inter-State Settlement Account (Net)	...	...	Inter-State Settlement Account (Net)	...	...
Total Receipts Consolidated Fund (Ref. Statement 3)	27,009.89	26,745.76	Total Expenditure Consolidated Fund (Ref. Statement 4)	27,055.52	26,798.86
Deficit in Consolidated Fund	45.63	53.10	Surplus in Consolidated Fund	...	...

* Includes wages of ₹21.11 crore, ₹185.66 crore & ₹36.87 crore under General, Social and Economic Services respectively.

STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS - Concl'd.

(₹ in crore)					
Receipts			Disbursements		
	2022-23	2021-22		2022-23	2021-22
Part II Contingency Fund					
Contingency Fund <i>(Ref. Statement 21)</i>	...	...	Contingency Fund <i>(Ref. Statement 21)</i>	...	...
Part III Public Account³					
Small Savings <i>(Ref. Statement 21)</i>	320.02	327.59	Small Savings <i>(Ref. Statement 21)</i>	319.68	323.32
Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	325.38	407.84	Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	231.50	422.57
Deposits <i>(Ref. Statement 21)</i>	472.11	415.72	Deposits <i>(Ref. Statement 21)</i>	555.70	353.91
Advances <i>(Ref. Statement 21)</i>	60.20	70.00	Advances <i>(Ref. Statement 21)</i>	60.20	70.00
Suspense and Misc <i>(Ref. Statement 21)</i>	3,478.70	665.22	Suspense and Misc⁴ <i>(Ref. Statement 21)</i>	3,466.73	678.05
Remittances <i>(Ref. Statement 21)</i>	2,056.81	1,681.94	Remittances <i>(Ref. Statement 21)</i>	2,181.32	1,723.46
Total Receipts Public Account <i>(Ref. Statement 21)</i>	6,713.22	3,568.31	Total Disbursements Public Account <i>(Ref. Statement 21)</i>	6,815.13	3,571.31
Deficit in Public Account	101.91	3.00	Surplus in Public Account	...	...
Opening Cash Balance	(-) 2.43	53.67	Closing Cash Balance	(-) 149.96	-2.43
Increase in cash balance	(-) 147.53	...	Decrease in cash balance	...	56.10

³ For details please refer to Statement No. 21 in Volume 2.

⁴ '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 No. 21.

Annexure to Statement - 2
CASH BALANCES AND INVESTMENTS OF CASH BALANCES

		(₹ in crore)	
		As on 31 March 2023	As on 31 March 2022
(A) General Cash Balance			
1	Cash in Treasuries	4.63	4.63
2	Deposits with Reserve Bank	(-) 154.59	(-) 7.06
3	Remittance in Transit	...	...
Total		(-) 149.96	(-) 2.43
Investments held in the 'Cash Balance Investment Accounts'.		...	...
Total (A)		(-)149.96	(-) 2.43
(B) Other Cash Balances and Investments			
1	Cash with Departmental Officers viz. Forest and Public Works Department	57.72	49.69
2	Permanent Advances for Contingent Expenditure with Departmental Officers	0.02	0.02
3	Investment of Earmarked Funds	1,096.33	1,025.91
Total (B)		1,154.07	1,075.62
Total (A+B)		1,004.11	1,073.19

EXPLANATORY NOTE

(a) Cash and Cash Equivalents:

Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in Transit, as stated below. The balance under the head 'Deposits with Reserve Bank' ('2' above) depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/reserve funds etc. are added to the balance in 'Deposits with RBI'.

(b) Daily Cash Balance:

Under an agreement with Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 0.24 crore with the Bank. If the balance falls below the agreed minimum balance on any day, the deficiency is made good by taking ordinary and special ways and means advances/overdrafts from time to time.

For arriving at the daily cash balance¹ for the purpose of grant of Ways and Means advances/Overdraft, the RBI evaluates the holdings for 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.

¹ The cash balance ('Deposits with RBI' above) is the closing balance of the year as on 31 March, 2023 but worked out by 10 April, 2023 and not simply the daily balance on 31 March, 2023.

Annexure to Statement - 2 - Concl'd.**CASH BALANCES AND INVESTMENTS OF CASH BALANCES - Concl'd.****(c) Ways and Means Advances:**

The Limit for Ordinary Ways and Means Advances (WMA) to the State Government was ₹223.00 crore for 2022-23 . The Bank has also agreed to give Special Ways and Means Advances/ Special Drawing Facility against the pledge of Government Securities. The limit of Special Ways and Means Advances /Special Drawing Facility is revised by the Bank from time to time.

Interest is payable on advances and overdrafts as follows:

Category	Period	Rate of Interest
Normal Ways & Means Advances	First 90 days	Repo Rate
	Beyond 90 days	Repo Rate + 1
Special Ways & Means Advances/ Special Drawing Facility		Repo Rate - 1
Overdraft	Upto 100 per cent of WMA limit	Repo Rate + 2
	Exceeding 100 per cent of WMA limit	Repo Rate + 5

The extent to which Government was able to maintain the minimum cash balance with the Reserve Bank during the year 2022-23 is given below

- | | |
|--|-----|
| (i) Number of days on which the minimum balance was maintained without obtaining any advance | 203 |
| (ii) Number of days on which the minimum balance was maintained by taking ordinary WMA* | 59 |
| (iii) Number of days on which minimum balance was maintained by taking Special Drawing Facility over ordinary WMA | 10 |
| (iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was availed | ... |
| (v) Number of days on which overdraft was availed | 93 |
| (d) The investment made during 2022-23 from out of the General Cash Balance were in Government of India Treasury Bills and Securities. | |

The following is an analysis of investments held in Cash Balance Investment Account :

(₹ in crore)

	Opening Balance on 1 April, 2022	Purchase During the year	Sales During the year	Closing Balance on 31 March 2023	Interest realized during the year
Short Term Investments					
Government of India Treasury Bills	...	3,137.94	3,137.94	...	...
Long Term Investments					
Securities of the Government of India
TOTAL	...	3,137.94	3,137.94	...	...

3. STATEMENT OF RECEIPTS

I. CONSOLIDATED FUND

Description	₹ in crore)	
	2022-23	2021-22
A. Tax Revenue		
A.1 Own Tax Revenue		
State Goods & Services Tax (SGST)	1,426.15	1,125.56
Land Revenue	6.58	3.36
Stamps and Registration Fees	13.95	7.98
State Excise	19.24	16.00
Taxes on Sales, Trades etc.	288.89	411.66
Taxes on Vehicles	83.21	56.67
Taxes on Goods and Passengers	1.37	0.47
Others	28.51	26.80
Sub-Total: A.1 Own Tax Revenue	1,867.90	1,648.50
A.2 Share of net proceeds of Taxes		
Central Goods & Services Tax (CGST)	1,921.28	1,821.06
Corporation Tax	2,275.34	1,678.44
Taxes on Income other than Corporation Tax	2,225.47	1,853.03
Other Taxes on Income and Expenditure	...	0.01
Taxes on Wealth	...	0.27
Customs	267.30	405.39
Union Excise Duties	83.86	192.20
Service Tax	10.64	53.01
Other Taxes and Duties on commodities and Services	11.19	6.24
Sub-Total: A.2 Share of net proceeds of Tax	6,795.08	6,009.65
Total A (A.1+A.2) Tax Revenue	8,662.98	7,658.15
B. Non Tax Revenue		
Interest Receipts	3.15	1.36
Dividends and Profits	21.62	...
Public Service Commission	0.02	...
Police	1.72	1.69

3. STATEMENT OF RECEIPTS - Contd.

I. CONSOLIDATED FUND		
Description	(₹ in crore)	
	2022-23	2021-22
B. Non Tax Revenue - Concl.		
Stationary and Printing	0.03	...
Public Works	3.18	0.84
Other Administrative Services	13.14	3.67
Contributions and Recoveries towards Pension and Other Retirement Benefits	3.26	0.56
Miscellaneous General Services	81.44	84.23
Education, Sports, Art and Culture	98.08	0.55
Medical and Public Health	1.25	0.99
Water Supply and Sanitation	31.27	3.36
Housing	2.37	1.83
Information and Publicity	0.10	0.07
Labour and Employment	0.05	0.03
Social Security and Welfare	166.91	...
Crop Husbandry	0.17	0.05
Animal Husbandry	0.08	0.06
Fisheries	0.11	0.23
Forestry and Wild Life	27.52	7.76
Co-operation	0.45	0.14
Medium Irrigation	0.30	0.10
Minor Irrigation	0.03	0.03
Village and Small Industries	0.34	0.23
Non Ferrous Mining and Metallurgical Industries	...	0.01
Roads and Bridges	...	0.01
Other Scientific Research	0.06	0.01
Tourism	0.53	0.14
Other General Economic Services	0.41	0.18
Total B. Non Tax Revenue	457.59	108.13

3. STATEMENT OF RECEIPTS - Contd.

II. GRANTS FROM GOVERNMENT OF INDIA		
Description	(₹ in crore)	
	2022-23	2021-22
C. Grants		
Grants-in-Aid from Central Government		
Centrally Sponsored Schemes		
Externally Aided Projects	973.04	430.30
Other Grants	3,380.96	3,029.07
Finance Commission Grants		
Grants-in-Aid from State Disaster Response Fund (SDRF)	35.20	33.60
Post Devolution Revenue Deficit Grants	2,310.00	2,524.00
Other Grants	42.50	116.77
Other Transfer/Grants to State/Union Territories with Legislatures		
Grants under proviso to Article 275 (I) of the Constitution	10.67	...
Grants towards Contribution to National Disaster Response Fund (NDRF)	...	...
Grants from Central Road and Infrastructure Fund (CRIF)	13.81	13.43
Grants to cover gap in resources	...	...
Special Assistance	...	0.26
Other Grants	6.40	177.29
Total C. Grants	6,772.58	6,324.72
Total - Revenue Receipts (A+B+C)	15,893.15	14,091.00
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
D. Capital Receipts		
Disinvestment proceeds	...	...
Others	...	...
Total D. Capital Receipts	...	...
E. Public Debt Receipts		
Internal Debt of the State Government		
Market Loans	1,422.00	1,476.96
WMA ^(a) from the RBI	8,918.31	10,741.47
Loans from Financial Institutions	200.00	150.14

(a) WMA: Ways and Means Advances

3. STATEMENT OF RECEIPTS - Concl'd.

III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
Description	(₹ in crore)	
	2022-23	2021-22
E. Public Debt Receipts - Concl'd.		
Internal Debt of the State Government - Concl'd.		
Special Securities Issued to National Small Savings Fund of the Central Government	...	...
Other Loans	...	29.94
Loans and Advances from the Central Government		
Non-Plan Loans	...	...
Loans for State/Union Territory Plan Schemes	...	...
Loans for Centrally Sponsored Plan Schemes	...	...
Other Loans	575.33	253.86
Total E. Public Debt Receipts	11,115.64	12,652.37
F. Loans and Advances by State Government (Recoveries)^(b)	1.10	2.39
G. Inter State Settlement	...	...
Total - Receipts in Consolidated Fund (A+B+C+D+E+F+G)^(c)	27,009.89	26,745.76

(b) Details are in Statements Nos. 7 and 18 in Volume I & II.

(c) Details are in Statements Nos. 14, 17 and 18 in Volume II.

4. STATEMENT OF EXPENDITURE
(CONSOLIDATED FUND)

A - EXPENDITURE BY FUNCTION				
(₹ in crore)				
Description	Revenue	Capital	L&A	Total
A General Services				
A.1 Organs of State				
Parliament/State/Union Territory Legislatures	239.34	...	...	239.34
President/Vice-President/Governor/ Administrator of Union Territories	6.01	...	...	6.01
Council of Ministers	12.04	...	...	12.04
Administration of Justice	75.96	...	...	75.96
Elections	14.53	...	...	14.53
Sub-Total: A.1 Organs of State	347.88	...	...	347.88
A.2 Fiscal Services				
Land Revenue	42.97	...	...	42.97
Stamps and Registration	6.29	...	...	6.29
State Excise Duties	0.28	...	...	0.28
Taxes on Sales, Trades etc.	6.11	...	...	6.11
Taxes on Vehicles	13.58	...	...	13.58
Other Taxes and Duties on Commodities and Services	0.14	...	...	0.14
Other Fiscal Services	0.39	0.50	...	0.89
Appropriation for reduction or avoidance of Debt	...	...	...	...
Interest Payment	874.19	...	...	874.19
Sub-Total: A.2 Fiscal Services	943.95	0.50	...	944.45
A.3 Administrative Services				
Public Service Commission	6.11	...	...	6.11
Secretariat-General Services	95.03	...	...	95.03
District Administration	66.06	...	...	66.06
Treasury and Accounts Administration	17.61	...	...	17.61
Police	2,119.91	26.95	...	2146.86
Jails	38.14	...	...	38.14
Stationery and Printing	5.14	...	...	5.14
Public Works	22.82	68.13	...	90.95
Vigilance (Lok Ayukta)	2.64	...	...	2.64
Other Administrative Services	102.71	...	...	102.71
Sub-Total: A.3 Administrative Services	2,476.17	95.08	...	2,571.25

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

A - EXPENDITURE BY FUNCTION - Contd.

(₹ in crore)

Description	Revenue	Capital	L&A	Total
A.4 Pensions and Miscellaneous General Services				
Pensions and Other Retirement benefits	2,880.43	...	...	2,880.43
Miscellaneous General Services	0.05	...	...	0.05
Sub-Total: A.4 Pensions and Miscellaneous General	2,880.48	...	...	2,880.48
Total - General Services	6,648.48	95.58	...	6,744.06
B Social Services				
B.1 Education, Sports, Art and Culture				
General Education	2,043.72	34.42	...	2,078.14
Technical Education	20.60	0.85	...	21.45
Sports and Youth Services	54.11	23.96	...	78.07
Art and Culture	32.61	13.31	...	45.92
Sub-Total: B.1 Education, Sport, Art and Culture	2,151.04	72.54	...	2,223.58
B.2 Health and Family Welfare				
Medical and Public Health	1080.57	194.92	...	1,275.49
Family Welfare	25.29	...	...	25.29
Sub-Total: B.2 Health and Family Welfare	1,105.86	194.92	...	1,300.78
B.3 Water Supply, Sanitation, Housing and Urban Development				
Water Supply and Sanitation	104.21	777.79	...	882.00
Housing	6.92	1.99	...	8.91
Urban Development	213.47	148.38	...	361.85
Sub-Total: B.3 Water Supply, Sanitation, Housing and Urban Development	324.60	928.16	...	1,252.76
B.4 Information and Broadcasting				
Information and Publicity	15.34	0.50	...	15.84
Sub-Total: B.4 Information and Broadcasting	15.34	0.50	...	15.84
B.5 Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes				
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	132.26	178.19	...	310.45
Sub-Total: B.5 Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes	132.26	178.19	...	310.45

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

A - EXPENDITURE BY FUNCTION - Contd.

(₹ in crore)

Description	Revenue	Capital	L&A	Total
B Social Services-Contd.				
B.6 Labour and Labour Welfare				
Labour and Employment	26.77	...	...	26.77
Sub-Total: B.6 Labour and Labour Welfare	26.77	...	...	26.77
B.7 Social Welfare and Nutrition				
Social Security and Welfare	585.68	10.73	...	596.41
Nutrition	61.27	...	...	61.27
Relief on Account of Natural Calamities	4.67	...	...	4.67
Sub-Total: B.7 Social Welfare and Nutrition	651.62	10.73	...	662.35
B.8 Others				
Other Social Services	0.03	1.00	...	1.03
Sub-Total: B.8 Others	0.03	1.00	...	1.03
Total - Social Services	4,407.52	1,386.04	...	5,793.56
C Economic Services				
C.1 Agriculture and Allied Activities				
Crop Husbandry	162.94	3.50	...	166.44
Soil and Water Conservation	40.09	0.25	...	40.34
Animal Husbandry	85.16	6.96	...	92.12
Diary Development	1.70	...	...	1.70
Fisheries	30.94	...	...	30.94
Forestry and Wild Life	99.36	0.47	...	99.83
Plantations	0.09	...	...	0.09
Food Storage and Warehousing	44.79	5.00	...	49.79
Agricultural Research and Education	2.43	...	...	2.43
Co-operation	24.11	1.00	...	25.11
Other Agricultural Programmes	0.02	...	...	0.02
Sub-Total: C.1 Agriculture and Allied Activities	491.63	17.18	...	508.81

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

A - EXPENDITURE BY FUNCTION - Contd.				
(₹ in crore)				
Description	Revenue	Capital	L&A	Total
C Economic Services - Contd.				
C.2 Rural Development				
Special Programmes for Rural Development	45.12	...	...	45.12
Rural Employment	1,197.91	...	...	1,197.91
Other Rural Development Programmes	311.90	497.24	...	809.14
Sub-Total: C.2 Rural Development	1,554.93	497.24	...	2,052.17
C.3 Special Areas Programmes				
North Eastern Areas	1.09	8.05	...	9.14
Other Special Areas Programmes	27.23	489.82	...	517.05
Sub-Total: C.3 Special Areas Programmes	28.32	497.87	...	526.19
C.4 Irrigation and Flood Control				
Major Irrigation	24.61	135.74	...	160.35
Medium Irrigation	16.83	...	...	16.83
Minor Irrigation	8.81	19.62	...	28.43
Command Area Development	3.78	2.28	...	6.06
Flood Control and Drainage	12.58	69.02	...	81.60
Sub-Total: C.4 Irrigation and Flood Control	66.61	226.66	...	293.27
C.5 Energy				
Power	311.39	...	...	311.39
Non-Conventional Sources of Energy	6.56	...	...	6.56
Sub-Total: C.5 Energy	317.95	...	...	317.95
C.6 Industry and Minerals				
Village and Small Industries	61.29	7.55	...	68.84
Industries	6.94	...	...	6.94
Non-ferrous Mining and Metallurgical Industries	1.42	...	...	1.42
Consumer Industries	1.02	1.89	...	2.91
Sub-Total: C.6 Industry and Minerals	70.67	9.44	...	80.11
C.7 Transport				
Roads and Bridges	87.55	651.69	...	739.24
Other Transport Services	...	0.50	...	0.50
Sub-Total: C.7 Transport	87.55	652.19	...	739.74

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

A - EXPENDITURE BY FUNCTION - Concl'd.				
(₹ in crore)				
Description	Revenue	Capital	L&A	Total
C Economic Services - Concl'd.				
C.8 Communication	...	...	...	...
Sub-Total: C.8 Communication	...	...	...	...
C.9 Science Technology and Environment				
Other Scientific Research	31.76	84.07	...	115.83
Ecology and Environment	12.20	...	...	12.20
Sub-Total - C.9 Science Technology and Environment	43.96	84.07	...	128.03
C.10 General Economic Services				
Secretariat - Economic Services	22.55	...	...	22.55
Tourism	39.86	17.97	...	57.83
Census Surveys and Statistics	14.63	...	...	14.63
Other General Economic Services	5.69	...	...	5.69
Sub-Total: C.10 General Economic Services	82.73	17.97	...	100.70
Total - Economic Services	2,744.35	2,002.62	...	4,746.97
D Loans, Grants-in-Aid and Contributions				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	358.63	...	...	358.63
E Public Debt	...	...		...
Internal Debt of the State Government	...	...	9,357.96	9,357.96
Loans and Advances from the Central Government	...	...	46.76	46.76
F Loans to Government Servants, etc.				
Loans to Government Servants, etc	...	...	7.58	7.58
Total Consolidated Fund Expenditure	14,158.98	3,484.24	9,412.30	27,055.52

4. STATEMENT OF EXPENDITURE - Concl'd.

(CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE

(₹ in crore)

Object of Expenditure	2022-23			2021-22			2020-21		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
Salaries	5,263.55	...	5,263.55	4,762.48	...	4,762.48	4,525.44	...	4,525.44
Wages	210.32	33.32	243.64	74.92	46.79	121.71	16.11	76.33	92.44
Pensionary Charges (a)	2,737.45	...	2,737.45	2,286.13	...	2,286.13	1,650.43	...	1,650.43
Domestic Travel Expenses	19.74	...	19.74	16.27	...	16.27	15.08	...	15.08
Office Expenses	303.70	...	303.70	228.49	...	228.49	213.00	...	213.00
Arms & Ammunition	...	...	...	15.77	...	15.77	...	...	...
P.O.L.	65.48	...	65.48	50.10	...	50.10	40.86	...	40.86
Minor Works	150.61	...	150.61	120.16	...	120.16	127.25	...	127.25
Subsidies	120.18	...	120.18	120.31	...	120.31	120.08	...	120.08
Scholarships/ Stipends	75.20	...	75.20	71.71	...	71.71	29.99	...	29.99
Grants-in-Aid General	1,096.35	...	1,096.35	1,245.50	...	1,245.50	1,331.65	...	1,331.65
Grants for Creation of Capital Assets	165.75	...	165.75	347.02	...	347.02	325.40	...	325.40
Grants-in-Aid General (Non- Salary)	1,373.07	...	1,373.07	1,313.11	...	1,313.11	2,090.03	...	2,090.03
Interest	874.19	...	874.19	690.80	...	690.80	831.60	...	831.60
Other Charges	1,666.61	588.01	2,254.62	1,282.06	533.18	1,815.24	1,061.46	467.96	1,529.42
Motor Vehicle	16.61	...	16.61	11.95	...	11.95	...	...	...
Machinery and Equipments	...	...	...	...	...	...	13.31	...	13.31
Major Works	...	2,846.38	2,846.38	...	2,657.37	2,657.37	...	1,866.64	1,866.64
Investments	...	...	...	...	...	...	...	13.73	13.73
Re-Payments of Borrowings	...	9,404.72	9,404.72	...	*10,903.92	10,903.92	...	*7,598.16	7,598.16
Disaster Response	...	...	...	...	...	...	41.70	...	41.70
Others (b)	50.51	24.11	74.62	31.61	15.45	47.06	23.49	14.52	38.01
Deduct entries	(-)30.34	...	(-)30.34	(-)26.24	...	(-)26.24	(-)28.41	...	(-)28.41
GROSS AMOUNT	14,158.98	12,896.54	27,055.52	12,642.15	14,156.71	26,798.86	12,428.47	10,037.34	22,465.81

(a) Includes Pensionary Charges of ₹54.79 crore to Old Aged Pension (Schemes) and Welfare of Aged Infirm & Destitutes & ₹0.20 crore to Pension to Journalist/family members.

(b) Object of Expenditure below ₹10.00 crore (under Revenue & Capital portion).

* Includes the amount disbursed to Loans to Government Servants during 2021-22 and 2020-21 amounting to ₹1.63 crore and ₹10.20 crore respectively.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Expenditure during 2022-23	Progressive expenditure upto 2022-23	Increase(+)/ Decrease(-) Percentage
		1	2	3	4	5
₹ in crore						
A. GENERAL SERVICES						
4047	Fiscal Services	1.99	12.49	0.50	12.99	(-) 74.87
4055	Police	28.07	216.84	26.95	243.79	(-) 3.99
4059	Public Works	52.96	2,364.49	68.13	2,432.62	(+) 28.64
4070	Other Administrative Services	0.05	4.98	...	4.98	(-) 100.00
Total - A. GENERAL SERVICES		83.07	2,598.80	95.58	2,694.38	(+) 15.06
B. SOCIAL SERVICES						
(a) Education, Sports, Art and Culture						
4202	Education, Sports, Art and Culture	106.06	1,490.51	72.54	1,563.05	(-) 31.60
Total - (a) Education, Sports, Art and Culture		106.06	1,490.51	72.54	1,563.05	(-) 31.60
(b) Health and Family Welfare						
4210	Medical and Public Health	72.74	1,229.03	194.92	1,423.95	(+) 167.97
4211	Family Welfare	...	5.84	...	5.84	...
Total - (b) Health and Family Welfare		72.74	1,234.87	194.92	1,429.79	(+) 167.97

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Expenditure during 2022-23	Progressive expenditure upto 2022-23	Increase(+)/ Decrease(-) Percentage
		1	2	3	4	5
(₹ in crore)						
B.	SOCIAL SERVICES - Contd.					
(c)	Water Supply, Sanitation, Housing and Urban Development					
4215	Water Supply and Sanitation	784.29	4,741.99	777.79	5,519.78	(-) 0.83
4216	Housing	6.46	279.75	1.99	281.74	(-) 69.20
4217	Urban Development	142.12	1,611.87	148.38	1,760.25	(+) 4.40
	Total - (c) Water Supply, Sanitation, Housing and Urban Development	932.87	6,633.61	928.16	7,561.77	(-) 0.50
(d)	Information and Broadcasting					
4220	Information and Publicity	1.04	11.94	0.50	12.44	(-) 51.92
	Total - (d) Information and Broadcasting	1.04	11.94	0.50	12.44	(-) 51.92
(e)	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities					
4225	Welfare of SC, ST, OBC and Minorities	175.26	1,113.51	178.19	1,291.70	(+) 1.67
	Total - (e) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	175.26	1,113.51	178.19	1,291.70	(+) 1.67

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Expenditure during 2022-23	Progressive expenditure upto 2022-23	Increase(+)/ Decrease(-) Percentage
		1	2	3	4	5
(₹ in crore)						
B. SOCIAL SERVICES - Concl.						
(g) Social Welfare and Nutrition						
4235	Social Security and Welfare	9.35	177.27	10.73	188.00	(+) 14.76
Total - (g) Social Welfare and Nutrition		9.35	177.27	10.73	188.00	(+) 14.76
(h) Other Social Services						
4250	Other Social Services	6.00	46.49	1.00	47.49	(-) 83.33
Total - (h) Other Social Services		6.00	46.49	1.00	47.49	(-) 83.33
Total - B. SOCIAL SERVICES		1,303.32	10,708.20	1,386.04	12,094.23	(+) 6.35
C. ECONOMIC SERVICES						
(a) Agriculture and Allied Activities						
4401	Crop Husbandry	3.01	52.28	3.50	55.78	(+) 16.28
4402	Soil and Water Conservation	0.74	43.65	0.25	43.90	(-) 66.22
4403	Animal Husbandry	6.42	68.34	6.96	75.30	(+) 8.41
4404	Dairy Development	...	1.21	...	1.21	...
4405	Fisheries	0.10	15.33	...	15.33	(-) 100.00

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Expenditure during 2022-23	Progressive expenditure upto 2022-23	Increase(+)/ Decrease(-) Percentage
		1	2	3	4	5
(₹ in crore)						
C. ECONOMIC SERVICES - Contd.						
(a) Agriculture and Allied Activities - Concl'd.						
4406	Forestry and Wild Life	...	0.07	0.47	0.54	...
4408	Food Storage and Warehousing	...	31.48	5.00	36.48	...
4415	Agricultural Research and Education	...	15.25	...	15.25	...
4416	Investments in Agricultural Financial Institution	2.18	8.40	...	8.40	(-) 100.00
4425	Co-operation	0.17	60.78	1.00	61.78	(+) 488.26
Total - (a) Agriculture and Allied Activities		12.62	296.79	17.18	313.97	(+) 36.13
(b) Rural Development						
4515	Other Rural Development Programmes	839.58	881.73	497.24	1378.97	(-) 40.78
Total - (b) Rural Development		839.58	881.73	497.24	1378.97	(-) 40.78
(c) Special Areas Programme						
4552	North Eastern Areas	8.40	887.17	8.05	895.22	(-) 4.17
4575	Other Special Areas Programmes	231.85	437.77	489.82	927.59	(+) 111.27
Total - (c) Special Areas Programme		240.25	1,324.94	497.87	1,822.81	(+) 107.23

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Expenditure during 2022-23	Progressive expenditure upto 2022-23	Increase(+)/ Decrease(-) Percentage
		1	2	3	4	5
(₹ in crore)						
C. ECONOMIC SERVICES - Contd.						
(d) Irrigation and Flood Control						
4700	Major Irrigation	117.84	2,876.14	135.74	3,011.88	(+) 15.19
4701	Medium Irrigation	...	129.93	...	129.93	...
4702	Minor Irrigation	39.19	1,023.85	19.62	1,043.47	(-) 49.94
4705	Command Area Development	4.20	155.48	2.28	157.76	(-) 45.71
4711	Flood Control Projects	22.09	918.22	69.02	987.24	(+) 212.45
Total - (d) Irrigation and Flood Control		183.32	5,103.62	226.66	5,330.28	(+) 23.64
(e) Energy						
4801	Power Projects	...	2,365.46	...	2,365.46	...
Total - (e) Energy		...	2,365.46	...	2,365.46	...
(f) Industry and Minerals						
4851	Village and Small Industries	...	374.46	7.55	382.01	...
4852	Iron and Steel Industries	...	4.37	...	4.37	...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Expenditure during 2022-23	Progressive expenditure upto 2022-23	Increase(+)/ Decrease(-) Percentage
		1	2	3	4	5
(₹ in crore)						
C. ECONOMIC SERVICES - Contd.						
(f) Industry and Minerals - Concl'd.						
4853	Non-Ferrous Mining and Metallurgical Industries	...	0.38	...	0.38	...
4854	Cement and Non-Metalic Mineral	...	2.77	...	2.77	...
4857	Chemicals and Pharmaceutical Industries	...	4.06	...	4.06	...
4859	Telecommunication and Electronic Industries	...	3.00	...	3.00	...
4860	Consumer Industries	5.29	95.02	1.89	96.91	(-) 64.27
4885	Other Capital Outlay on Industries and Minerals	...	3.22	...	3.22	...
Total - (f) Industry and Minerals		5.29	487.28	9.44	496.72	(+) 78.45
(g) Transport						
5054	Roads and Bridges	442.94	5,365.89	651.69	6,017.58	(+) 47.13
5055	Road Transport	...	71.08	...	71.08	...
5056	Inland and Water Transport	...	14.79	...	14.79	...
5075	Other Transport Services	0.26	120.61	0.50	121.11	(+) 92.31
Total - (g) Transport		443.20	5,572.37	652.19	6,224.56	(+) 47.15

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Concl'd.

Major Head	Description	Expenditure during 2021-22	Progressive expenditure upto 2021-22	Expenditure during 2022-23	Progressive expenditure upto 2022-23	Increase(+)/ Decrease(-) Percentage
		1	2	3	4	5
(₹ in crore)						
C. ECONOMIC SERVICES - Concl'd.						
(i) Science Technology and Environment						
5425	Other Scientific and Enviromental Research	68.41	253.84	84.07	337.91	(+) 22.89
Total - (i) Science Technology and Environment		68.41	253.84	84.07	337.91	(+) 22.89
(j) General Economic Services						
5452	Tourism	73.73	481.64	17.97	499.61	(-) 75.63
5475	Other General Economic Services	...	1.85	...	1.85	...
Total - (j) General Economic Services		73.73	483.49	17.97	501.46	(-) 75.63
Total - C. ECONOMIC SERVICES		1,866.40	16,769.52	2,002.62	18,772.14	(+) 7.30
GRAND TOTAL - CAPITAL ACCOUNT		3,252.79	30,076.52	3,484.24	33,560.76	(+) 7.12

EXPLANATORY NOTE

" Investments:- Government Invested ₹5.00 crore in 2022-23 in Government Companies only. The total investments of Government in different concerns at the end of 2020-21 and 2021-22 and 2022-23 were ₹227.85 crore, ₹232.03 crore and ₹237.03 crore respectively. Dividend received there from during 2020-21, 2021-22 and 2022-23 was ₹ nil crore, ₹ nil crore and ₹21.62 respectively. Further details are given in Statement No. 19.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities¹

Nature of Borrowings	Balance as on 1 April 2022	Receipt during the year	Repayments during the year	Balance as on 31 March 2023	Net Increase (+)/ Decrease (-)		As per cent of total liabilities
	(₹ in crore)						
					Amount	per cent	
A PUBLIC DEBT							
6003 Internal Debt of the State Government							
Market Loans	8,352.25	1,422.00	275.00	9,499.25	(+ 1,147.00	(+ 13.73	55.40
WMA ² from the RBI	474.91	8,918.31	8,939.57	453.65	(-) 21.26	(-) 4.48	2.65
Bonds	...	...	...	...	...	...	...
Special Security Issued to NSSF (National Small Savings Fund)	468.99	...	54.15	414.84	(-) 54.15	(-) 11.55	2.42
Loans from Financial Institutions	652.20	200.00	71.50	780.70	(+ 128.50	(+ 19.70	4.55
Other Loans	18.80	...	17.74	1.06	(-) 17.74	(-) 94.36	0.01
6003 - Total	9,967.15	10,540.31	9,357.96	11,149.50	(+) 1182.35	(+) 11.86	65.03

² WMA : Ways and means Advance

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

(i) Statement of Public Debt and Other Liabilities¹ - Contd.

Nature of Borrowings	Balance as on 1 April 2022	Receipt during the year	Repayments during the year	Balance as on 31 March 2023	Net Increase (+)/ Decrease (-)		As per cent of total liabilities
					Amount	per cent	
(₹ in crore)							
6004 Loans and Advances from the Central Government							
01 Non-Plan Loans	117.73	...	37.84	79.89	(-) 37.84	(-) 32.14	0.47
02 Loans for State/Union Territory Plan Schemes	35.22	...	5.95	29.27	(-) 5.95	(-) 16.89	0.17
03 Loans for Central Plan Schemes	...	...	...	...	...	...	...
04 Loans for Centrally Sponsored Plan Schemes	...	...	...	...	...	...	...
05 Loans for Special Schemes	1.40	...	0.16	1.24	(-) 0.16	(-) 11.43	0.01
07 Pre-1984-85 Loans	0.06	...	...	0.06	...	...	...
09 Other Loans for States/Union Territory with Legislature Schemes	630.26	² 575.33	2.81	1,202.78	572.52	(+ 90.84)	7.01
6004 - Total	784.67	² 575.33	46.76	1,313.24	(+) 528.57	(+) 67.36	7.66
Total - A PUBLIC DEBT	10,751.82	11,115.64	9,404.72	12,462.74	(+) 1,710.92	(+) 15.91	72.69

¹ Detailed Account is at pages 212 to 229 in Statement No.17.

² It includes ₹467.22 crore received under Scheme for Special Assistance as loans to States for Capital Expenditure.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.**(i) Statement of Public Debt and Other Liabilities - Concl'd.**

Nature of Borrowings	Balance as on 1 April 2022	Receipt during the year	Repayments during the year	Balance as on 31 March 2023	Net Increase (+)/ Decrease (-)		As per cent of total liabilities
					Amount	per cent	
(₹ in crore)							
B Other Liabilities Public Accounts							
Small Savings, Provident Funds, etc.	1,513.10	320.03	319.68	1,513.45	(+) 0.35	(+) 0.02	8.83
Reserve Funds bearing Interest	350.59	...	33.61	316.98	(-) 33.61	(-) 9.59	1.85
Reserve Funds not bearing Interest	1,274.10	197.90	...	1,472.00	(+) 197.90	(+) 15.53	8.58
Deposits bearing Interest	185.12	449.65	440.47	194.30	(+) 9.18	(+) 4.96	1.13
Deposits not bearing Interest	1,279.26	22.45	115.22	1,186.49	(-) 92.77	(-) 7.25	6.92
Total - B Other Liabilities	4,602.17	990.03	908.98	4,683.22	(+) 81.05	(+) 1.76	27.31
Total - Public Debt and Other Liabilities	15,353.99	12,105.67	10,313.70	17,145.96	(+) 1,791.97	(+) 11.67	100.00

For details on amortisation arrangements, service of debt etc. explanatory notes to this statement at succeeding pages may be seen.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

Explanatory Notes to Statement 6

1. Amortisation arrangements :-

In accordance with the guidelines issued by the Reserve Bank of India, the State Government has constituted a fund called "Consolidated Sinking Fund Scheme" of the Government of Manipur. The fund is to be utilised as an Amortisation Fund for redemption of the public debt and public account liabilities of the Government. The total balance of the fund as on 31-03-2023 stood at ₹1,221.23 crore. No withdrawal has been made from the fund during the year.

2. Loans from Small Saving Fund :

Loans out of the collection in the 'Small Savings Schemes' and 'Public Provident Fund' in the Post Offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz, 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. However, the name of Manipur State is excluded from operation of National Small Saving Fund (NSSF) with effect from 01.04.2016 vide Ministry of Finance, Department of Economic Affairs (Budget Division) order No. F.No. 5/4/2015-NS.11 dated 16.02.2017 and ₹54.15 crore was repaid during the year for the outstanding balance. The balance outstanding at the end of the year was ₹414.84 crore which was 3.33 per cent of the total Public Debt of the State Government as on 31 March 2023.

3. (i) Loans and Advances from GOI*:

The outstanding Central Loans received from Government of India as on 01-04-2022 was ₹784.67 crore. The loans received during 2022-23 was ₹575.33 crore, ₹46.76 crore was repaid during the year. The balance outstanding at the end of the year was ₹1,313.24 crore which was 10.54 per cent of the total Public Debt of the State Government as on 31 March 2023.

(ii) Market Loans:-

In 2022-23, loan of ₹150.00 crore, ₹100.00 crore, ₹250.00 crore, ₹250.00 crore, ₹122.00 crore, ₹200.00 crore, ₹150.00 and ₹200.00 crore bearing interest of 7.82 per cent, 7.71 per cent, 7.72 per cent, 7.83 per cent, 7.69 per cent, 7.62 per cent 7.70 per cent and 7.76 per cent respectively were raised. The first loan is redeemable in 2031, second, third and fourth loans are redeemable in 2032, fifth loan is redeemable in 2034 and sixth, seventh and eight loans are redeemable in 2035. The particulars of the outstanding Market loans are given in Statement 17 and Annexure to Statement 17.

* Government of India.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Concl'd.

Explanatory Notes to Statement 6 - Concl'd.

4. Service of Debt:-

Interest on debt and other obligations - The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2021-22 and 2022-23 were as shown below:-

	2021-22	2022-23	Net increase (+)/decrease (-) during the year
	(₹ in crore)		
(i) Gross Debt and other obligations outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds, etc.	12,264.92	13,976.19	(+) 1,711.27
(b) Other Obligations	3,089.06	3,169.77	(+) 80.71
Total (i)	15,353.98	17,145.96	(+) 1,791.98
(ii) Interest paid by Government			
(a) On Public Debt and Small Savings, Provident Funds, etc.	690.77	874.00	(+) 183.23
(b) Other Obligations	0.03	0.19	(+) 0.16
Total (ii)	690.80	874.19	(+) 183.39
(iii) Deduct			
(a) Interest received on loans and advances given by Government	0.01	0.02	(+) 0.01
(b) Interest realised on investment of cash balances	0.25	1.63	(+) 1.38
(c) Other interest receipt	1.10	1.50	(+) 0.40
Total (iii)	1.36	3.15	(+) 1.79
(iv) Net interest charges	689.44	871.04	(+) 181.60
(v) Percentage of gross interest [item (ii)] to total revenue receipts	4.90	5.50	(+) 0.60
(vi) Percentage of net interest [item (iv)] to total revenue receipts	4.89	5.48	(+) 0.59

The Government received an amount of ₹21.62 crore of dividend on investments in Government Company during the year.

5. Appropriation for reduction or avoidance of debt -

No amount has appropriated for reduction or avoidance of debt during the year.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

(₹ in crore)

Loanee Group	Balance on April 1, 2022	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on March 31, 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
Universities/Academic Institutions	0.11	...	...	...	0.11	...	(a)
Urban Development Authorities	0.89	...	...	...	0.89	...	(a)
Housing Boards	...	...	...	...	...	...	...
State Housing Corporations	...	...	...	...	...	...	...
Others	171.56	...	...	...	171.56	...	(a)
Panchayati Raj Institutions	...	...	...	...	...	...	...
Municipalities/ Municipal Councils/Municipal Corporations	...	...	...	...	...	...	...
Statutory Corporations	...	...	...	...	...	...	...

(a) No information received from State Government (August 2023).

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Contd.

Section: 1 Summary of Loans and Advances : Loanee group wise - Concl'd.

(₹ in crore)

Loanee Group	Balance on April 1, 2022	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on March 31, 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	...	...	...	...	...	...	...
Co-operative Societies/ Co-operative Corporations/Banks	12.77	...	0.09	...	12.68	(-) 0.09	(a)
Government Servant	19.04	7.58	1.01	...	25.61	(+) 6.57	(a)
Loans for Miscellaneous Purposes	0.08	...	...	...	0.08	...	(a)
Total	204.45	7.58	1.10	...	210.93	(+) 6.48	

Following are the cases of a loan having been sanctioned as 'loan in perpetuity' :

(₹ in crore)

Sl. No.	Loanee entity	Year of Sanction	Sanction Order No.	Amount	Rate of interest
1	2	3	4	5	6
(a)	(a)	(a)	(a)	(a)	(a)

(a) No information received from State Government (August 2023)

Note: For details, refer Section 1 of Statement 18 - Detailed Statement of Loans and Advances given by the Government.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Contd.

Section: 2 Summary of Loans and Advances: Sector- wise

							(₹ in crore)	
Sector	Balance on April 1, 2022	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on March 31, 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	
Social Services	147.41	...	...	...	147.41	...	(a)
Economic Services	37.92	...	0.09	...	37.83	(-) 0.09	(a)	
Government Servant	19.04	7.58	1.01	...	25.61	(+) 6.57	(a)	
Loans for Miscellaneous Purposes	0.08	...	...	...	0.08	...	(a)
Total	204.45	7.58	1.10	...	210.93	(+) 6.48		

(a) No information received from State Government (August 2023)

Note: For details, refer Section 1 of Statement 18 - Detailed Statement of Loans and Advances given by the Government.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Contd.

Section: 3 Summary of repayments in arrears from Loanee entities

(₹ in crore)

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
Education, Sports, Art and Culture	0.11	(a)	0.11	1969-70	0.11
Family Welfare	0.24	(a)	0.24	2008-09	0.24
Water supply and Sanitation	7.07	(a)	7.07	1992-93	7.07
Housing	18.11	(a)	18.11	1992-93	18.11
Urban Development	0.89	(a)	0.89	1969-70	0.89
Welfare of SC, ST, OBC and Minorities	0.02	(a)	0.02	1969-70	0.02
Social Security and Welfare	120.97	(a)	120.97	1969-70	120.97
Crop Husbandry	1.26	(a)	1.26	1969-70	1.26
Animal Husbandry	0.01	(a)	0.01	1976-77	0.01

(a) No information received from State Government (August 2023).

Note: For details, refer Section 1 of Statement 18 - Detailed Statement of Loans and Advances given by the Government.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Concl'd.

Section: 3 Summary of repayments in arrears from Loanee entities - Concl'd.

(₹ in crore)

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
Fisheries	1.62	(a)	1.62	1992-93	1.62
Co-operation	12.68	(a)	12.68	1992-93	12.68
Other Rural Development Programmes	0.01	(a)	0.01	1969-70	0.01
Village and Small Industries	22.25	(a)	22.25	1992-93	22.25
Loan to Government Servants	25.61	(a)	25.61	1969-70	25.61
Miscellaneous Loans	0.08	(a)	0.08	1969-70	0.08
Total:	210.93	(a)	210.93	...	210.93

(a) No information is received from State Government (August 2023).

Note: For details, refer Section 1 of Statement 18 - Detailed Statement of Loans and Advances given by the Government.

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital and debentures of different concerns for 2022-23 and 2021-22.

Name of the concern	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
(₹ in crore)						
1. Statutory Corporations	2	41.72	...	2	41.72	...
2. Rural Banks	1	5.96	...	1	5.96	...
3. Government Companies	18	135.32	21.61	17	130.32	...
4. Other Joint Stock Companies and Partnerships	...	...	...	...	...	...
5. Co-operative Institutions and Local Bodies	3,135	54.03	0.01	3,135	54.03	...
Total :	3,156	237.03	21.62	3,155	232.03	...

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Sector-wise details for Guarantees

Sector (No. of Guarantees)	Maximum Amount guaranteed	Outstanding at the beginning of the year 2022-23	Additions during the year	Deletions (other than invoked) during the year	Invoked during the year		Outstanding at the end of 2022-23	Guarantee commission or fee		Other material details
					Discharged	Not Discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
(₹ in crore)										
Co-operatives (1)	1.18	1.18	...	...	...	...	1.18	...	...	...
Urban Development and Housing (7)	975.32	220.20	123.19	...	...	...	343.39	1.23	...	...
Power (9)	985.98	550.39	143.92	...	...	...	694.31	1.44	...	...
Any Other (2)	218.68	96.78	41.50	...	...	...	138.28	0.42	...	...
TOTAL	2,181.16	868.55	308.61	...	...	...	1,177.16	3.09	...	...

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

(i) Statement Containing Details of Total Funds Released During the Year 2022-23 as Grants-in-Aid and Funds Allocated for Creation of Assets

	(₹ in crore)					
Name/ Category of the Grantee	Total Funds Released as Grants-in-Aid			Funds Allocated for creation of Capital Assets out of Total Funds Released Under Column No. (2)		
(1)	(2)			(3)		
	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
Panchayati Raj Institutions						
Zilla Parishads	35.76	...	35.76	...	...	...
Panchayat Samities	...	...	...	...	...	...
Gram Panchayats	...	...	...	...	...	...
Sub-Total :	35.76	...	35.76	...	...	...
Urban Local Bodies						
Municipal Corporations	...	...	...	...	...	...
Municipalities/Municipal Councils	17.79	...	17.79	...	...	...
Others	261.56	11.99	273.55	4.68	9.31	13.99
Sub-Total :	279.35	11.99	291.34	4.68	9.31	13.99

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

(i) Statement Containing Details of Total Funds Released During the Year 2022-23 as Grants-in-Aid and Funds Allocated for Creation of Assets

		(₹ in crore)				
Name/ Category of the Grantee	Total Funds Released as Grants-in-Aid			Funds Allocated for creation of Capital Assets out of Total Funds Released Under Column No. (2)		
(1)	(2)			(3)		
	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
Public Sector Undertakings						
Government Companies	...	...	...	...	...	...
Statutory Corporations	216.66	3.27	219.93	56.35	...	56.35
Sub-Total :	216.66	3.27	219.93	56.35	...	56.35
Autonomous Bodies						
Universities and Higher Educations	16.65	...	16.65	2.50	...	2.50
Development Authorities	373.98	1,231.61	1,605.59	72.07	18.84	90.91
Cooperative Institutions	1.13	...	1.13	...	...	...
Others	453.91	9.80	463.71	2.00	...	2.00
Sub-Total :	845.67	1,241.41	2,087.08	76.57	18.84	95.41
Non-Government Organisations	1.06	...	1.06	...	...	...
Sub-Total :	1.06	...	1.06	...	...	...
Grand Total :	1,378.50	1,256.67	2,635.17	137.60	28.15	165.75

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT - Concl'd.

(ii) Statement Containing Details of Total Value of Grants-in-Aid in kind and Value of Grants-in-Aid given in kind being Capital Asset in Nature

(₹ in crore)

Name/Category of the Grantee	Total Value of Grants-in-Aid in kind	Value of Grants-in-Aid in kind being Capital Asset in Nature
(1)	(2)	(3)
Panchayati Raj Institutions		
Zilla Parishads
Panchayat Samities
Gram Panchayats
Urban Local Bodies		
Municipal Corporations
Municipalities/Municipal Councils
Others
Public Sector Undertakings		
Government Companies
Statutory Corporations
Autonomous Bodies		
Universities
Development Authorities
Cooperative Institutions
Others
Non-Government Organisations		
TOTAL

No information has been received from the Government for the Grants-in-Aid in kind given by the Government.

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE - Concl.

Particulars	Actuals					
	2022-23			2021-22		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
F. Loans and Advances - Concl.						
Loans for Economic Services	...	...	...	...	...	...
Loans to Government Servants, etc.	...	7.58	7.58	...	1.63	1.63
G. Inter-State Settlement						
Inter-State Settlement	...	...	...	...	...	...
H. Transfer to Contingency Fund						
Transfer to Contingency Fund	...	...	...	...	...	...
Total (a) :	9,404.72	7.58	9,412.30	10,902.29	1.63	10,903.92

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2021-22 and 2022-23 was as under :-

Year	Percentage of total expenditure	
	Charged	Voted
2021-22	43.40	56.60
2022-23	38.20	61.80

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

	On 1 April 2022	During the year 2022-23	On 31 March 2023
	(₹ in crore)		
Capital and Other Expenditure			
Capital Expenditure (Sub-Sector wise)			
General Services			
General Services	2,598.80	95.58	2,694.38
Social Services			
Education, Sports, Art and Culture	1,490.51	72.54	1,563.05
Health and Family Welfare	*1,234.87	194.91	1,429.78
Water Supply, Sanitation, Housing and Urban Development	6,633.61	928.16	7,561.77
Information and Broadcasting	*11.94	0.50	12.44
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	1,113.51	178.19	1,291.70
Social Welfare and Nutrition	177.27	10.73	188.00
Other Social Services	46.49	1.00	47.49
Economic Services			
Agriculture and Allied Activities	296.78	17.18	313.96
Rural Development	881.73	497.23	1,378.96
Special Areas Programme	1,324.94	497.87	1,822.81

* Difference of last year's closing balance and this year's opening balance is due to rounding.

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

	On 31 March 2022	During the year 2022-23	On 31 March 2023
	(₹ in crore)		
Capital and Other Expenditure - Contd.			
Capital Expenditure (Sub-Sector wise) - Concl'd.			
Economic Services - Concl'd.			
Irrigation and Flood Control	5,103.62	226.67	5,330.29
Energy	2,365.46	...	2,365.46
Industry and Minerals	487.28	9.44	496.72
Transport	5,572.37	652.19	6,224.56
Science Technology and Environment	253.84	84.07	337.91
General Economic Services	483.49	17.98	501.47
Total: (i) Capital Expenditure	30,076.51	3,484.24	33,560.75
Loans And Advances			
Education, Sports, Art and Culture	0.11	...	0.11
Family Welfare	0.24	...	0.24
Water Supply and Sanitation	7.07	...	7.07
Housing	18.11	...	18.11
Urban Development	0.89	...	0.89
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	0.02	...	0.02

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

	On 1 April 2022	During the year 2022-23	On 31 March 2023
	(₹ in crore)		
Capital and Other Expenditure - Concl'd.			
Loans And Advances - Concl'd.			
Social Security and Welfare	120.98	...	120.98
Crop Husbandry	1.26	...	1.26
Animal Husbandry	0.01	...	0.01
Fisheries	1.62	...	1.62
Co-operation	12.77	*(-) 0.09	12.68
Other Rural Development Programmes	0.01	...	0.01
Village and Small Industries	22.25	...	22.25
Loans to Government Servants etc.	19.03	*6.57	25.60
Miscellaneous Loans	0.08	...	0.08
Total : Loans And Advances	204.45	6.48	210.93
Total : Capital and Other Expenditure	30,280.96	3,490.72	33,771.68
Deduct			
Contribution from Contingency Fund	...	...	...
Contribution from Miscellaneous	...	...	...
Contributions from Development funds etc.	...	...	...
Net - Capital and Other Expenditure	30,280.96	3,490.72	33,771.68

* Net of debit and credit.

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

	On 1 April 2022	During the year 2022-23	On 31 March 2023
	(₹ in crore)		
PRINCIPAL SOURCES OF FUNDS			
Debt -			
Internal Debt of the State Government	9,967.15	1,182.35	11,149.50
Loans and Advances from the Central Government	784.66	528.58	1,313.24
Small Savings, Provident Funds, etc.	1,513.10	0.35	1,513.45
TOTAL - Debt	12,264.91	1,711.28	13,976.19
Other Obligations			
Contingency Fund	...	...	...
Reserve Fund	1,624.69	164.29	1,788.98
Deposits and Advances	1,461.78	(-) 83.59	1,378.19
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	(-) 264.80	11.97	(-) 252.83
Remittances	(-) 695.67	(-) 124.51	(-) 820.18
TOTAL - Other Obligations	2,126.00	(-) 31.84	2,094.16
TOTAL - Debt & Other Obligations	14,390.91	1,679.44	16,070.35
Deduct - Cash Balance	(-) 2.43	(-) 147.53	(-) 149.96
Deduct - Investments	1,025.91	70.42	1,096.33
Total	13,367.43	1,756.55	15,123.98

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

	On 1 April 2022	During the year 2022-23	On 31 March 2023
	(₹ in crore)		
Revenue Surplus (+)/ Deficit (-) for 2022-23		1,734.17	
Add - Amount closed to Government Accounts
Deduct - Inter State Suspense
Net - Provision of Funds		3,490.72	
Progressive Net Capital and Other Expenditure		33,771.68	
Progressive Principal Sources of Funds		15,123.98	
Difference		18,647.70	

The difference of ₹18,647.70 crore is explained below :

	(₹ in crore)
1. Net capital expenditure allocated to end of 1964-85 to the Territory Section of Accounts	5.69
2. Net effect of balances under Debt heads allocated to end of 1964-65 to the Territory Section of Accounts from the books of the Government of India.	0.85
3. Net effect of Balances under Debt, Deposits and Remittances heads allocated during 1971-72 on dropping from Central Accounts.	3.05
4. Net effect of balances under Public Debt, adopted during 1972-73 on dropping from Central Books.	-2.62
5. Adjustment of Balances under Suspense.	2.78
6. Net effect of Balances under Debt, Deposits and Remittance heads adopted during 1983-84 on dropping from Central Books.	2.48
7. Cumulative Net Revenue Surplus to the end of March 2023.	18,635.47
Total :	18,647.70

**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	Sector of the General Account	Name of Account	Credit Balances
(₹ in crore)			(₹ in crore)
		Consolidated Fund	
14,913.05	(a) A to D and Part of L (MH 8680 only)	Government Account	...
	E	Public Debt	12,462.74
210.93	F	Loans and Advances	
		Contingency Fund	
...		Contingency Fund	...
		Public Account	
	I	Small Savings, Provident Funds, etc.	1,513.45
	J	Reserve Funds	
		(i) Reserve Funds Bearing Interest	316.98
		(ii) Reserve Funds not bearing interest	1,472.00
1,096.33		(iii) Investments	

(a) Please see 'B' below to understand how this figure is arrived at.

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

Debit Balances	Sector of the General Account	Name of Account	Credit Balances
(₹ in crore)		Consolidated Fund	(₹ in crore)
	K	Deposits and Advances	
		(i) Deposits bearing interest	194.30
		(ii) Deposits not bearing interest	1,186.49
2.60		(iii) Advances	
	L	Suspense and Miscellaneous	
...		Investments	
252.83		Other Items (Net)	...
820.18	M	Remittances	...
(-) 149.96	N	Cash Balance	...
17,145.96		TOTAL	17,145.96

(b) 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 (A) of Statement No. 21 on page

B. Government Account :

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

**13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND,
CONTINGENCY FUND AND PUBLIC ACCOUNT - Concl'd.**

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

The other headings in this 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, communications, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

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

Debit	Details	Credit
(₹ in crore)		(₹ in crore)
13,162.98	A. Amount at the Debit of the Government Account as on 1 April 2022	
	B. Receipt Heads (Revenue Account)	15,893.15
	C. Receipt Heads (Capital Account)	...
14,158.98	D. Expenditure Heads (Revenue Account)	
3,484.24	E. Expenditure Heads (Capital Account)	
...	F. Suspense and Miscellaneous (Miscellaneous Government Accounts)	...
	G. Amount at the debit of Government Account on 31 March 2023	14,913.05
30,806.20	TOTAL	30,806.20

Notes to Finance Accounts for the year 2022-23

1. Summary of Significant Accounting Policies:

(i) Reporting Entity:

These accounts present the transactions of the Government of Manipur. The accounts of receipts and expenditure of the Government of Manipur have been compiled based on the initial accounts rendered by 12 Treasuries, 58 Public Works Divisions (33 Building and Roads, 25 Water Supply and Sanitation / Public Health Engineering), 33 Forest Divisions, 26 Irrigation / Water Resources Divisions, 10 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 Manipur 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 followed below Minor Heads is as agreed to by the Office of the Accountant General (Accounts and Entitlements) in each state.

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

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:

The Statements present figures which are rounded-off to ₹ in Lakh and ₹ in Crore as depicted at the top of the respective Statements.

Minor difference of ₹0.01/0.02 lakh/crore, wherever occurring, between the Summary Statements and Detailed Statements in Volume-I and Volume-II respectively, is due to rounding off of figures.

(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', Sectorwise and classwise 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, but it discloses its future commitments under 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) Operation of unauthorized heads:**

During 2022-23, the State Government of Manipur provided budget provisions under 4 unauthorized Sub-Major Head/Minor Heads (3 under the Revenue Section and 1 under Capital Section) and incurred expenditure of ₹51.79 crore under the Revenue Section and ₹19.84 crore under the Capital Section in these heads. The matter has been taken up with State Government.

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

According to Article 150 of the Constitution of India the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. During 2022-23, the State Government of Manipur opened 141 new Sub Heads/Detailed Heads (95 under the Revenue Section, 46 under Capital Section) in the budget, without seeking the advice of the Comptroller and Auditor General as required under the Constitution. The State Government provided budget provisions under these heads and incurred expenditure of ₹909.29 crore under the Revenue Section and ₹188.66 crore under the Capital Section in these heads during 2022-23. The matter has been taken up with State Government.

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 ₹1,426.15 crore compared to ₹1,125.56

crore in 2021-22, registering an increase of ₹300.59 crore (26.71 *per cent*). This includes Advance Apportionment of IGST amounting to ₹16.25 crore. In addition, the State received ₹1,921.28 crore from Government of India as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹3,347.43 crore. The State received no compensation as Revenue receipt on account of loss of revenue arising out of implementation of GST during 2022-23.

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

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

All Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Accountant General (A&E), Manipur. During the year 2022-23, receipts amounting to ₹25,329.73 crore (93.78 *per cent* of total receipts) and expenditure amounting to ₹18,816.74 crore (69.55 *per cent* of total expenditure) were reconciled by the State Government.

In comparison, receipts amounting to ₹25,485.82 crore (95.29 *per cent* of total receipts) and expenditure amounting to ₹23,251.97 crore (86.76 *per cent* of total expenditure) were reconciled by the State Government during 2021-22, *i.e.*, the previous year.

(iii) 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, ₹2,830.11 crore under 65 Major Heads of accounts, constituting 16.04 *per cent* of the total Revenue and Capital expenditure (₹17,643.21 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous year 2021-22, ₹2,277.80 crore under 65 Major Heads of accounts, constituting 14.33 *per cent* of the total Revenue and Capital expenditure (₹15,894.95 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

Similarly, ₹89.76 crore under 23 Major Heads of Account, constituting 0.56 *per cent* of the total Revenue Receipts (₹15,893.15 crore) was classified under Minor Head 800-Other Receipts in the accounts. During the previous year, ₹84.71 crore under 24 Major Heads of Account, constituting 0.60 *per cent* of the total Revenue Receipts (₹14,091.00 crore) was classified under Minor Head 800-Other Receipts in the accounts.

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

(iv) 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.

During 2022-23, an amount of ₹0.01 crore was transferred to these PD Accounts. This includes negligible amount of ₹464 transferred in March 2023, while no amount was transferred on the last working day of March 2023.

The Administrators of Personal Deposit Account had not reconciled and verified their balances with the treasury figures and annual verification certificates were also not furnished by them to the Treasury Officer for onward submission to Accountant General office.

Table 1: Details of the PD accounts as on 31 March 2023**(₹ in crore)**

Opening Balance as on 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
2	3.25	Nil	0.01	Nil	Nil	2	3.26

Table 2: Details of the PD accounts as on 31 March 2022**(₹ in crore)**

Opening Balance as on 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
2	3.18	Nil	0.07	Nil	Nil	2	3.25

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

(v) 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 Central

Treasury Rules, and adopted by the Government of Manipur, DDOs are required to present Detailed Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure. However, there is no provision of time limit fixed for submission of DCC bills to enforce financial discipline. Delayed submission or prolonged non submission of supporting DCC bills renders expenditure through AC bills opaque.

Out of 470 AC bills amounting to ₹2,419.29 crore drawn during the year 2022-23, 225 AC bills amounting to ₹679.56 crore (28.09 *per cent*) were drawn in March 2023. During 2022-23, 80 AC bills amounting to ₹261.15 crore were clear which includes 49 AC bills amounting to ₹108.93 crore drawn in 2022-23. DCC bills in respect of a total of 1672 AC bills amounting to ₹5,293.81 crore as on 31.03.2023 were not received. Details of unadjusted AC bills as on 31 March 2023 pending submission of the DCC bills are given below:

Table 3: Details of unadjusted AC bills as on 31 March 2023

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Upto 2021-22	1,251	2,983.45
2022-23	421	2,310.36
Total	1,672	5,293.81

Table 4: Details of unadjusted AC bills as on 31 March 2022

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Upto 2020-21	1,063	1,970.35
2021-22	219	1,165.32
Total	1,282	3,135.67

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

In terms of Rules 238 (1) of the GFR 2017 as adopted by the Government of Manipur, 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 12 months of the closure of the financial year. 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, ₹3,573.55 crore pertaining to 3466 outstanding UCs of previous years was cleared which includes 744 UCs which were drawn in 2021-22. The position of outstanding UCs as on 31.03.2023 is given below:

Table 5: Position of outstanding UCs as on 31.03.2023

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Upto 2021-22	5,001	11,808.44
2022-23	594	2,175.52
Total	5,595	13,983.96

* The year mentioned above relates to "Due year" i.e., after 12 months of the closure of the financial year.

Note: Additions during the year 2022-23 for an amount of ₹2635.16 crore involving 1508 numbers of UCs is due in the year 2023-24.

Table 6: Position of outstanding UCs as on 31.03.2022

Year	Number of UCs Outstanding	Amount (₹ in crore)
Upto 2020-21	6,318	11,082.01
2021-22	1,405	3,569.88
Total	7,723	14,651.89

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

(vii) 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 paid by the Government during the year 2022-23 are given below:

Table 7: Details of Funds/Deposits and interest paid by the Government during the year 2022-23

(₹ in crore)

Funds/Deposits	Balance on 1 April, 2022	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
8342-Other Deposits/ 117-Defined Contribution Pension Scheme for Government Employees	182.76	Interest calculated as per the rate of interest notified by the Government/payable to General Provident Fund (7.1 per cent)	12.98	Nil	12.98
8121-General and Other Reserve Funds/ 129-State Compensatory Afforestation Fund (SCAF)	273.27	As per circulars issued by the Ministry of Environment, Forest & Climate Change (3.35 per cent)	9.15	Nil	9.15
8336- Civil Deposits 800- Other Deposits	2.36	Interest calculated at the rate on Ways and Means Advance (5.49 per cent)	0.13	Nil	0.13
8121-General and Other Reserve Funds/ 122-State Disaster Response Fund	63.41	Interest calculated at the rate on Ways and Means Advance (7.49 per cent).	4.75	Nil	4.75
Total			27.01	Nil	27.01

Non-payment/short payment of the interest amounting to ₹27.01 crore has resulted in understatement of Revenue Expenditure by ₹27.01 crore.

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

(viii) Guarantees given by the Government:

In terms of the Manipur Ceiling on Government Guarantees Act, 2004, the total outstanding Government Guarantees as on the first day of April of any year shall not exceed thrice the State's Own Tax Revenue Receipts of the second preceding year. During the year, the amount guaranteed by the State Government is ₹308.61 crore. The outstanding guarantees of ₹868.55 crore as on 1 April 2022, worked out to 22.37 per cent of thrice the State's Own Tax Revenue Receipts for the year 2020-21 and are within the limits prescribed.

During 2022-23 no amount was received by the State Government towards guarantee commission. Under the Manipur Ceiling on Government Guarantee Act 2004, the Government shall charge a minimum of one per cent of the guaranteed amount as guarantee commission which works out to ₹3.09 crore.

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

(ix) Expenditure on Ecology and Environment:

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts to the level of Minor Head under various functional head of accounts. During the year 2022-23, the Government of Manipur incurred expenditure of ₹12.20 crore against the budget allocation of ₹28.07 crore under Major Heads 3435-Ecology and Environment. During the previous year 2021-22, the Government of Manipur incurred expenditure of ₹33.52 crore against the budget allocation of ₹39.04 crore under Major Heads 3435-Ecology and Environment.

This has reference to Statement 15 of the Finance Accounts.

(x) Expenditure relating to unforeseen/extraordinary events:

During the year 2022-23, the Government of Manipur incurred ₹19.41 crore (₹216.60 crore in previous year) on relief measures relating to unforeseen/extraordinary events (e.g., COVID-19 Pandemic) under Major Heads 2210 and 2245. The entire amount of ₹19.41 crore was Revenue Expenditure.

The Government had not received any amount from the Central Government for this purpose, being grants in aid/central assistance, etc., during 2022-23.

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

(xi) Writing off of Central Loans:

Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in February 2012, had written off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Manipur had made excess repayment of ₹7.08 crore to end of 31 March 2014 of which, Ministry of Finance has so far adjusted ₹ 2.99 crore.

This has reference to Statement 17 of the Finance Accounts.

(xii) Loans given by the State Government:

In respect of old loans amounting to ₹152.83 crore involving 10 entities, recoveries of principal has not been effected during the past several years, which includes loan pending since the year 1969-70.

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹210.93 crore to Statutory Bodies/Other entities (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 (where detailed accounts are maintained by the Principal Accountant General) to the loan sanctioning departments for verification and acceptance. However, no loanees have confirmed the balances. Details of information awaited from Departmental Officers for Reconciliation of Balances have been provided in Appendix-VII of the Finance Accounts.

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

(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 furnished information on Committed Liabilities, and the same has been 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 expenditure booked under Centrally Sponsored Schemes, as on 31 March 2023, is ₹4,424.03 crore (Revenue Expenditure ₹2,697.80 crore and Capital Expenditure ₹1,726.23 crore) which includes expenditure of ₹317.26 crore of State share for Centrally Sponsored Schemes (State Share of CSS-Revenue Expenditure ₹191.77 crore + Capital Expenditure ₹125.49 crore).

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

(xv) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget):

As per the PFMS portal of the CGA, ₹749.45 crore was directly transferred to the implementing agencies in the State during 2022-23, which include transfer to intermediaries/beneficiaries.

The direct transfer of fund to the implementing agencies has decreased by 26.91 *per cent* as compared to 2021-22 (from ₹1,025.36 crore to ₹749.45 crore) in 2022-23. Details are in *Appendix-VI of the Finance Accounts*.

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

(xvi) Off-Budget Liabilities of State Government:

Off-Budget Borrowing is a liability of the Government in as much as the principal and the interest thereon invariably are serviced through the Government Budget, either as assistance or grant to State entity. During the year 2022-23, the State Government of Manipur provided ₹28.98 crore as Assistance/Grants on account of off budget borrowings. In addition to the off budget borrowing, implicit subsidies to the power utility of ₹120.00 crore on account of non-recovery of cost was also provided in the year.

(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 procedures for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilization of the funds released through Single Nodal Agency (SNA). For each CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorized to conduct Government business by the State Government. As per the procedure, the State Government is to transfer the Central share received in its accounts to the concerned SNA's account alongwith corresponding State share.

The State Government received ₹3,262.51 crore being Central share during the year 2022-23 in its Treasury Accounts. As on 31 March 2023, the Government transferred Central share of ₹3,502.73 crore received in Treasury Accounts and State share of ₹399.76 crore to the SNAs. The total transfer was through AC Bills. Detailed vouchers and supporting documents of actual expenditure were not received by AG office from the SNAs. As informed by the State Government, ₹1,248.85 crore are lying unspent in the bank accounts of SNAs as on 31 March, 2023.

4. Contingency Fund:

There is no Contingency Fund of the Government of Manipur.

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 ₹449.65 crore (Employees' contribution ₹230.07 crore and Government's contribution ₹219.58 crore). The detailed information on

Government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹449.65 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme and the Government also transferred ₹440.47 crore to the NSDL. The Government's contribution to the NPS was less by ₹10.49 crore, which resulted in understatement of Revenue Expenditure.

(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 ₹35.20 crore as Central Government's share. The State Government's share during the year was ₹3.91 crore. The State Government did not transfer Central share and State share to the Fund under Major Head 8121-122 SDRF. Non-transfer of ₹39.11 crore (Central Share and State Share) to the fund resulted in understatement of Revenue expenditure is given in Para 6. The State received no amount from the Central Government towards NDRF.

(b) State Disaster Mitigation Fund: The State Disaster Mitigation (SDMF) is to be constituted under section 48 (1) (c) of the Disaster Management Act, 2005. The 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 not created the SDMF as on 31-March 2023 under Major Head 8121-130-State Disaster Mitigation Fund.

During the year 2022-23, the State Government did not receive any fund from the Central Government.

(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, the State Government did not receive any amount from the user agencies. The Government also did not receive any amount from National Compensatory Afforestation Deposit. The State Government did not transfer any amount to the Fund under Major Head-8121-129-State Compensatory Afforestation Fund in Public Account as on 31 March 2023. The total balance in the State Compensatory Afforestation Fund as on 31 March 2023 was ₹250.65 crore.

(B) Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund: The Government of Manipur set up the Consolidated Sinking Fund for amortization of loans in 2008-09. 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 of Manipur did not contribute to the Fund as against ₹76.77 crore required to be contributed to the Fund. However, during the year 2022-23, State Government received ₹168.86 crore as interest from the R.B.I. booked under 8222-101 and re-invested in the Fund. The total accumulation of the Fund was ₹1,221.23 crore as on 31 March 2023 (₹1,052.37 crore as on 31 March 2022). The impact of non-contribution of ₹76.77 crore to the Fund resulted in understatement of Revenue expenditure is given under Para 6.

(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 2013-14, stipulates that the State Government shall initially contribute a minimum one *per cent* and thereafter at the rate of 0.5 *per cent* of outstanding guarantees at the end of the previous year to achieve a minimum level of 3 *per cent* in next five years. The Fund shall be gradually increased to a desirable level of 5 *per cent* in next five years.

During the year 2022-23, State Government received ₹29.04 crore as interest from the RBI booked under Major Head 8235-117. The total accumulation of the Fund was ₹250.53 crore as on 31 March 2023 (₹221.49 crore as on 31 March 2022), which constitutes 28.84 *per cent* of total outstanding guarantees, which is above the desirable level of 5 *per cent*.

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 GoI'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-Central Road and Infrastructure Fund through functional Major Head(s).

During the year 2022-23, the State Government received grants of ₹13.81 crore towards CRIF. The State Government did not transfer ₹13.81 crore to the Fund in the Public Account as this Fund has not been created as on 31 March 2023.

Further, as per the Finance Accounts, during 2022-23, the Government of Manipur has incurred expenditure of ₹14.76 crore under Head of Account Major Head-5054-Capital Outlay on Roads and Bridges-05- Roads -337- Road Works (Central Road and Infrastructure Fund) out of the grant which includes ₹13.81 crore out of ₹14.76 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 ₹1,014.87 (Dr) crore under Suspense and Remittance Heads as on 31 March 2023 as against (₹910.35 (Dr) crore 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:

Major Head 8670-Cheques and Bills has been inoperative since 1975-76 with a debit balance of ₹0.01 crore.

(v) Building and other Construction Workers Welfare Cess:

The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers.

During the year 2022-23, the Government collected ₹0.82 crore (2021-22: ₹0.22 crore) as Labour Cess under Major Head 0045/112 and no amount was transferred (2021-22: Nil) to the Building and Other Construction Workers Welfare Board. The un-transferred amount from the Major Head 0045/112 was ₹39.39 crore as on 31 March 2023 which included un-transferred balance of previous years ₹38.57 crore. The impact of non-transfer of Labour Cess of ₹0.82 crore has resulted in understatement of Revenue Expenditure.

(vi) Other Cess/fee/surcharge :

During the year 2022-23, the Government did not collect any cess/fee/surcharge.

(vii) Adverse Balance:

No minus balances appear in the accounts during 2022-23.

(viii) Cash Balance:

The Cash balance as on 31 March 2023 as per the record of Accountant General was ₹154.59 crore (Credit) and that reported by the RBI was ₹1.13 crore (Debit). There was a net difference of ₹153.46 crore (Credit), mainly due to misclassification by Banks and Treasuries. 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 the record of Accountant General was ₹7.06 crore (Credit) and that reported by the RBI was ₹1.26 crore (Debit). There was a net difference of ₹5.80 crore (Credit), mainly due to misclassification by Banks and Treasuries.

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:

Para Number	Item	Overstatement of revenue expenditure (₹ in crore)	Understatement of revenue expenditure (₹ in crore)
3(vii)	Interest Adjustment	...	27.01
5(i)	Short transfer of Employer's share to Defined Contribution Pension Scheme.	...	10.49
5(ii)(A)(a)	Non-contribution of State matching share in State Disaster Response Fund (SDRF)	...	3.91
5(ii)(A)(a)	Non-transfer of Central share of SDRF to Public account under MH 8121	...	35.20
5(ii)(B)(a)	Non-contribution to Consolidated Sinking Fund.	...	76.77
5(v)	Building and other Construction Workers Welfare Cess:	...	0.82
Total Impact		...	154.20 Understatement

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