

सत्यमेव जयते

FINANCE ACCOUNTS (VOLUME-I)

2022-23



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थं सत्यनिष्ठा

Dedicated to Truth in Public Interest



GOVERNMENT OF NAGALAND

**FINANCE ACCOUNTS
(VOLUME – I)**

FOR THE YEAR 2022-23

GOVERNMENT OF NAGALAND

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Report of the Comptroller and Auditor General of India
Audit of the Finance Accounts of the Government of Nagaland

Opinion

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

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of Government of Nagaland 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 Nagaland being presented separately for the year ended 31 March 2023.

Basis for Opinion

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

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of Government of Nagaland 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 Nagaland 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 Nagaland 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 Nagaland and the statements received from the Reserve Bank of India.

Statements (9 and 20) and Appendices (IV, part of V, IX and XII) in this compilation have been prepared directly from the information received from the Government of Nagaland and the Union Government who are responsible for such information.

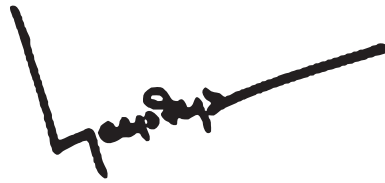
Responsibilities for the Audit of the Annual Accounts

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

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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.



(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

Date: 01/JAN./2024

Place: New Delhi

GUIDE TO THE FINANCE ACCOUNTS

A. Broad Overview of the Structure of Government Accounts

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

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

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

Part II: Contingency Fund: This Fund is in the nature of an imprest, which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Nagaland for 2022-23 is ₹0.35 crore.

GUIDE TO THE FINANCE ACCOUNTS- contd.

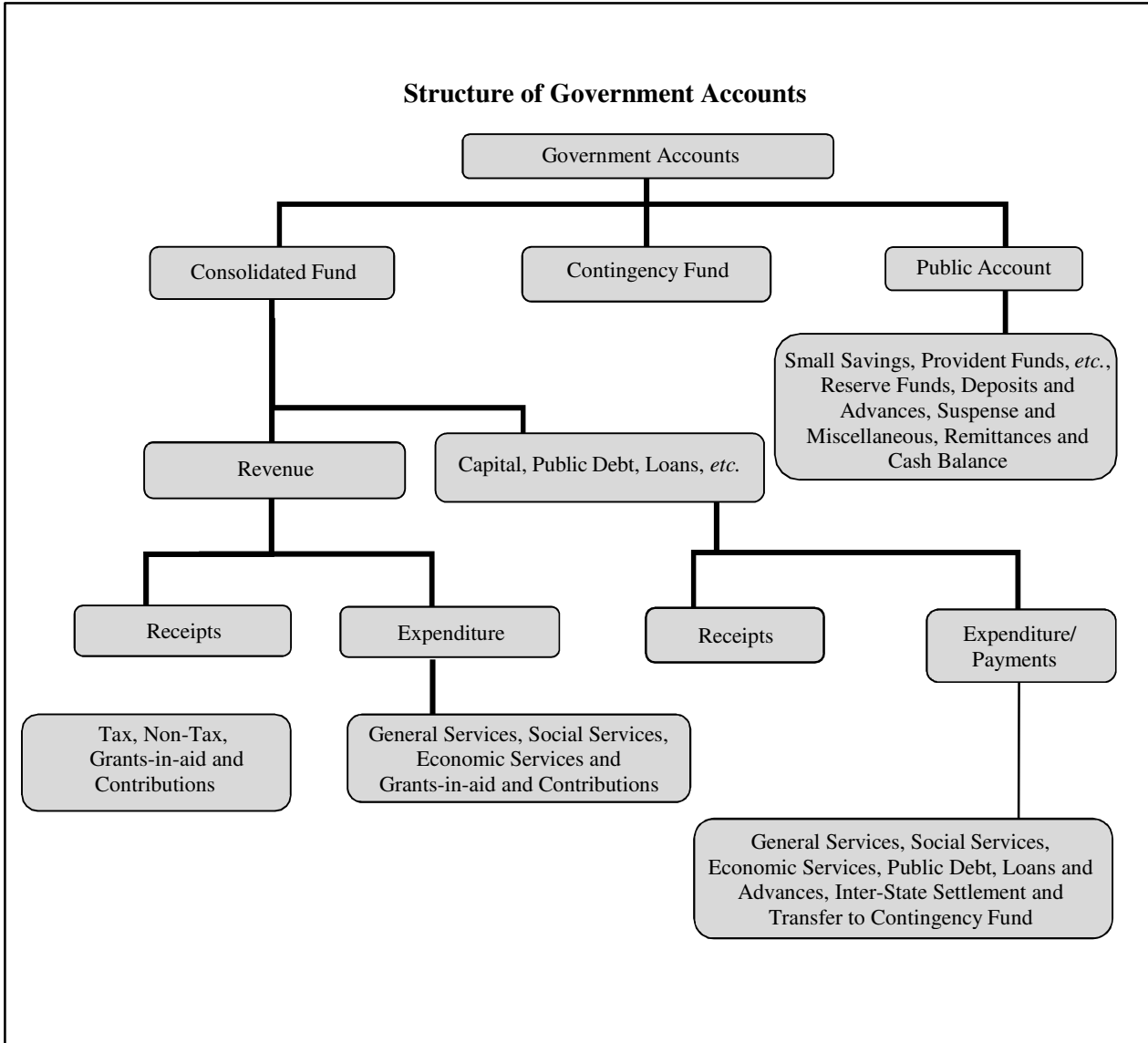
Part III: Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable such as Small Savings and Provident Funds, Deposits (bearing interest and not bearing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

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

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

GUIDE TO THE FINANCE ACCOUNTS- contd.

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



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

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

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

GUIDE TO THE FINANCE ACCOUNTS- contd.

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

GUIDE TO THE FINANCE ACCOUNTS- contd.

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

Notes to Finance Accounts and Significant Accounting Policies

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

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

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

Part I of Volume II

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

GUIDE TO THE FINANCE ACCOUNTS- contd.

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

Part II of Volume II

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

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).

GUIDE TO THE FINANCE ACCOUNTS- conclud.

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

1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets ¹	Reference (Sl.No.)		As at 31-03-2023	As at 31-03-2022
	Notes to Finance Accounts	Statement		
Cash				
(i) Cash in Treasuries and Local Remittance	0.00	0.00
(ii) Departmental Balances	...	21	816.40	907.98
(iii) Permanent Imprest	0.00	0.00
(iv) Cash Balance Investments	...	21	0.00	485.37
(v) Deposits with Reserve Bank of India (If credit balance include here with minus sign)	...	2, 13	320.78	-399.64
(vi) Investments from Earmarked Funds	...	21, 22	1,617.84	1,915.61
Capital Expenditure				
(i) Investments in shares of Companies, Corporations, etc	16, 19	296.17	296.17
(ii) Other Capital Expenditure	...	5, 16	25,275.84	22,571.62
Contingency Fund (unrecouped)	0.00	0.00
Loans and Advances	...	7, 18	39.49	42.18
Advances with departmental officers	...	21	0.58	0.58
Suspense and Miscellaneous Balances ²	...	21	80.56	75.29
Remittance Balances	...	21	785.15	831.48
Cumulative excess of Expenditure over Receipts	0.00	0.00
Total -	29,232.81	26,726.64

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

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

3. The Progressive total has been carried forward to Statement 12.

1. STATEMENT OF FINANCIAL POSITION - Concl'd.

(₹ in crore)

Liabilities	Reference (Sl.No.)		As at 31-03-2023	As at 31-03-2022
	Notes to Finance Accounts	Statement		
Borrowings (Public Debt)				
(i) Internal Debt	...	6, 17	12,133.46	10,794.87
(ii) Loans and Advances from Central Government				
Non Development Loans	...	6, 17	9.47	10.12
Loans for State Development Schemes	...	6, 17	16.98	568.04
Loans for Central Schemes	...	6, 17	0.18	0.18
Loans for Centrally Sponsored Schemes	...	6, 17	26.28	26.71
Other loans	...	6, 17	7.32	7.49
Other Loans for State/Union Territory with Legislature Schemes	...	6, 17	1,048.12	0.00
Contingency Fund (corpus)	0.35	0.35
Liabilities on Public Account				
(i) Small Savings, Provident Funds, etc.	...	17, 21	1,463.08	1,606.82
(ii) Deposits	...	17, 21	897.99	923.62
(iii) Reserve Funds	...	17, 21	1,602.41	1,900.17
(iv) Remittance Balances	0.00	0.00
(v) Suspense and Miscellaneous Balances	0.00	0.00
Cumulative excess of Receipts over Expenditure ⁴	...	12	12,027.17	10,888.27
Total -	29,232.81	26,726.64

4. The cumulative excess of receipts over expenditure or expenditure over receipts is different from the fiscal/revenue deficit for the current year.

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)	14,099.26	13,451.14	Revenue Expenditure (Ref. Statement 4-A,4-B&15)	13,410.36	11,817.08
Tax Revenue (raised by the State) (Ref. Statement 3&14)	1,461.88	1,300.89	Salaries ¹ (Ref. Statement 4-B & Appendix)	6,109.15	5,954.31
Non-Tax Revenue (Ref. Statement 3&14)	478.41	303.58	Subsidies (Ref. Appendix-II)	33.12	25.12
			Grants-in-aid ² (Ref. Statement 4-B,10 & Appendix-III)	196.59	216.46
Interest Receipts (Ref. Statement 3&14)	7.13	5.10	General Services (Ref. Statement 4&15)	4,385.76	3,485.76
Others (Ref. Statement 3)	471.28	298.48	Interest Payment and Servicing of Debt (Ref. Statement 4-A,4-B &15)	993.23	932.09
			Pension (Ref. Statement 4-A,4-B &15)	2,819.16	2,158.67
Share of Union Taxes/Duties (Ref. Statement 3&14)	5,400.19	4,875.46	Others (Ref. Statement 4-B)	573.37	395.00
			Social Services (Ref. Statement 4-A &15)	1,298.30	839.17
			Economic Services (Ref. Statement 4-A &15)	1,387.44	1,296.26
Grants from Central Government (Ref. Statement 3&14)	6,758.78	6,971.21	Compensation and Assignment to Local Bodies and PRIs (Ref. Statement 4-A &15)	0.00	0.00
Revenue Deficit	0.00	0.00	Revenue Surplus	688.90	1,634.06

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 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'.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

(₹ in crore)

Receipts		Disbursements			
	2022-23	2021-22	2022-23	2021-22	
Part-I Consolidated Fund					
Capital Receipts (Ref. Statement 3&14)	450.00	0.00	Capital Expenditure (Ref. Statement 4-A,4-B &16)	2,704.22	1,893.85
			General Services (Ref. Statement 4-A &16)	446.91	293.30
			Social Services (Ref. Statement 4-A &16)	1,094.09	916.50
			Economic Services (Ref. Statement 4-A &16)	1,163.22	684.05
Recoveries of Loans and Advances (Ref. Statement 3,7 &18)	3.04	1.88	Loans and Advances disbursed (Ref. Statement 4-A,7 &18)	0.35	2.61
			General Services (Ref. Statement 4-A,7 &18)	0.00	0.00
			Social Services (Ref. Statement 4-A,7 &18)	0.00	0.00
			Economic Services (Ref. Statement 4-A,7 &18)	0.00	2.26
			Others (Ref. Statement 7)	0.35	0.35
Public debt receipts (Ref. Statement 3,6 &17)	7,158.69	8,708.55	Repayment of Public Debt (Ref. Statement 4-A,6 &17)	5,324.29	7,950.17
Internal Debt (market loans, NSSF, etc.) (Ref. Statement 3,6 &17)	6,640.41	8,393.34	Internal Debt (market loans, NSSF, etc.) (Ref. Statement 4-A ,6 &17)	5,301.82	7,929.61
Loans from GOI (Ref. Statement 3,6 &17)	518.28	315.21	Loans from GOI (Ref. Statement 4-A ,6 &17)	22.47	20.56
Inter-State Settlement Account (Net)	0.00	0.00	Inter-State Settlement Account (Net)	0.00	0.00
Total Receipts Consolidated Fund (Ref. Statement 3)	21,710.99	22,161.57	Total Expenditure Consolidated Fund (Ref. Statement 4)	21,439.22	21,663.71
Deficit in Consolidated	0.00	0.00	Surplus in Consolidated	271.77	497.86
Part II Contingency Fund					
Contingency Fund (Ref. Statement 21)	0.00	0.00	Contingency Fund (Ref. Statement 21)	0.00	0.00
Part III Public Account³					
Small Savings, Provident Funds etc. (Ref. Statement 21)	480.89	480.47	Small Savings, Provident Funds etc. (Ref. Statement 21)	624.63	749.33
Reserve Funds (Ref. Statement 21)	747.94	192.50	Reserve Funds (Ref. Statement 21)	747.94	176.33

3. For details please refer to statement 21.

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

(₹ in crore)

Receipts			Disbursements		
	2022-23	2021-22		2022-23	2021-22
Section - B: Capital					
Deposits (Ref. Statement 21)	751.62	650.39	Deposits (Ref. Statement 21)	777.25	705.35
Advances (Ref. Statement 21)	12.20	16.63	Advances (Ref. Statement 21)	12.20	16.63
Suspense and Misc.⁴ (Ref. Statement 21)	10,659.40	4,809.23	Suspense and Misc.⁴ (Ref. Statement 21)	10,087.71	5,386.21
Remittance (Ref. Statement 21)	2,642.70	2,170.46	Remittance (Ref. Statement 21)	2,596.37	2,340.92
Total Receipts			Total Disbursements		
Public Account (Ref. Statement 21)	15,294.75	8,319.68	Public Account (Ref. Statement 21)	14,846.10	9,374.77
Deficit in Public Account	0.00	1,055.09	Surplus in Public Account	448.65	0.00
Opening Cash Balance	(-) 399.64	157.59	Closing Cash Balance⁵	320.78	(-) 399.64
Increase in Cash Balance	(+) 720.42	0.00	Decrease in Cash Balance	0.00	(-) 557.23

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 21.

5. Increase of ₹ 0.01 crore due to computerised rounding.

6.		<u>Receipt</u>		<u>Disbursement</u>
Deposit	=	₹751.62 crore	Deposit	= ₹777.25 crore
Advances	=	₹12.20 crore	Advances	= ₹12.20 crore
Total of Deposit and Advances	=	₹7,63.82 crore	Total of Deposit and Advances	= ₹789.45 crore

ANNEXURE A. CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	On 31 March 2023	On 31 March 2022
(a) General Cash Balance –		(₹ in crore)
1. Cash in Treasuries	0.00	0.00
2. Deposits with Reserve Bank	(+ 320.80)	(-) 399.64
Total	(+) 320.80	(-) 399.64
3. Investment held in Cash Balance Investment	0.00	485.37
Total – (a)	320.80	85.73
(b) Other Cash Balances and Investment –		
1. Cash with Departmental Officers, viz. Officers of Forest and Public Works Department	816.40	907.98
2. Expenditure Permanent Advances for Contingent	0.00	0.00
3. Investment of Earmarked Funds	1,617.84	1,915.61
Total – (b)	2,434.24	2,823.59
Total – (a) and (b)	2,755.04	2,909.32

Explanatory Notes

(a) (i) **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' as detailed 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'.

(ii) The Cash balance as on 31 March 2023 as per Accounts was ₹320.80 crore (Credit) and that reported by the RBI was ₹18.76 crore (Debit). There was a net difference of ₹302.04 crore (credit), mainly due to incorrect reporting by Agency Banks to the RBI and misclassifications by the Banks/Treasuries. As on 30 June 2023, debit items amounting to ₹10.20 crore and Credit items amounting to ₹125.72 crore have been reconciled, resulting in net reconciliation of ₹115.52 crore, thus unreconciled balance has been reduced to ₹186.52 crore (Net Credit). The Cash Balance difference between RBI and Accountant General (A&E) for the last five years (from 2017-18 to 2021-22) is shown below:-

(₹ in crore)				
Year	RBI figures	AG figures	Adjustment by RBI	Difference
2017-18	5.96 (Dr)	339.01 (Cr)	2.06 (Dr)	330.99 (Cr)
2018-19	93.36 (Dr)	163.49 (Cr)	18.99 (Dr)	51.14 (Cr)
2019-20	115.13 (Dr)	223.90 (Cr)	1.49 (Dr)	107.28 (Cr)
2020-21	47.80 (Dr)	157.59 (Cr)	19.09 (Dr)	90.70 (Cr)
2021-22	544.41 (Dr)	(-)399.64 (Cr)	44.31 (Cr)	100.46 (Dr)

ANNEXURE A. CASH BALANCES AND INVESTMENTS OF CASH BALANCES - Concl'd.

(b) **Daily Cash Balance:** Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹0.25 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special Ways and Means Advances/ Overdrafts from time to time.

For arriving at the daily cash balance for the purpose of grant of Ways and Means Advances/Overdraft, the RBI evaluates the holdings of the 14 days 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 days 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 days Treasury Bills maturing on that day, RBI rediscounts the holdings of the 14 days Treasury Bills and makes good the shortfall. If there is no holding of 14 days Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/Overdraft.

(c) The limit for ordinary ways and means advances to the State Government was ₹245.00 crore with effect from 1 April 2022. The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances is revised by the Bank from time to time. The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2022-23 is given below: -

(i) Number of days on which the minimum balance was maintained without taking any advance	272 days
(ii) Number of days on which the minimum balance was maintained by taking ordinary ways and means advance	59 days
(iii) Number of days on which the minimum balance was maintained by taking special ways and means advances	30 days
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	0 days
(v) Number of days on which overdrafts were taken	4 days

(d) During the year investments from out of the Cash balance were made in Government of India securities. Interest of ₹2.29 crore (net) was realised and ₹0.00 crore lying outstanding on such investment at the end of the year.

The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31 March but worked out by 16 April and not simply the daily balance on 31 March.

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

I – CONSOLIDATED FUND

(₹ in crore)

Description		Actual	
		2022-23	2021-22
A. Tax Revenue *			
A.1 Other Tax Revenue			
	State Goods and Services Tax	959.09	830.34
	Other Taxes on Income and Expenditure	30.13	30.50
	Land Revenue	1.09	1.23
	Stamps and Registration Fees	3.43	3.39
	State Excise	4.40	3.32
	Taxes on Sales, Trade, etc.	246.55	261.87
	Taxes on Vehicles	187.64	141.04
	Taxes on Goods and Passengers	21.58	21.43
	Taxes on Duties and Electricity	7.97	7.77
	Other Taxes and Duties on Commodities and Services	0.00	0.00
A.2 Share of Net Proceeds of Taxes			
	Central Goods and Services Tax	1,526.79	1,446.30
	Integrated Goods and Services Tax	0.00	0.00
	Corporation Tax	1,808.50	1,460.64
	Taxes on Income Other than Corporation Tax	1,768.56	1,467.36
	Other Taxes on Income and Expenditure	0.00	0.01
	Taxes on Wealth	0.00	0.18
	Customs	212.40	314.44
	Union Excise Duties	66.63	144.33
	Service Tax	8.42	37.29
	Other Taxes and Duties on Commodities and Services	8.89	4.91
	TOTAL - A	6,862.07	6,176.35
B. Non-Tax Revenue			
	Interest Receipts	7.13	5.10
	Other Administrative Services	4.48	3.45
	Miscellaneous General Services	28.70	19.34
	Housing	13.43	7.71
	Forestry and Wild Life	26.60	19.07
	Co-operation	0.25	1.80
	Power	286.35	211.92
	Road Transport	7.92	5.45
	Roads and Bridges	0.63	1.17
	Others	102.92	28.57
	TOTAL - B	478.41	303.58

*As per the variation analysis of major summary statement, i.e. comparison of three years, there was 54.83 per cent increase in Tax Revenue due to more release of GST and Share of net Proceeds.

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND) - Contd.
II – GRANTS FROM GOVERNMENT OF INDIA

(₹ in crore)

Description	Actual	
	2022-23	2021-22
C. Grants		
Grants-in-aid from Central Government		
Centrally Sponsored Scheme	1,992.30	2,184.18
Finance Commission Grants ¹	4,630.79	4,706.77
Other Transfer/ Grants to States/ Union Territories with Legislature	107.30	53.26
Grants from Central Road Infrastructure Fund	28.39	27.00
Total C	6,758.78	6,971.21
Total Revenue Receipts (A+B+C)	14,099.26	13,451.14
D. Capital Receipts		
Disinvestment proceeds	450.00	0.00
Others	0.00	0.00
TOTAL - D	450.00	0.00
E. Public Debt		
Internal Debt		
Market Loans	1,854.00	1,727.00
Ways & Means Advances from the RBI	4,742.83	6,599.67
Loans from Financial Institution	43.58	66.67
Special Securities issued to National Small Savings Fund	0.00	0.00
Loans and Advances from Central Government		
Loans for State/Union Territory Schemes	0.00	0.00
Other Loans for States/ Union Territory with Legislature Scheme	518.28	315.21
TOTAL - E	7,158.69	8,708.55
F. Loans and Advances by State Government (Recoveries)²	3.04	1.88
G. Inter-State Settlements	0.00	0.00
TOTAL RECEIPTS IN CONSOLIDATED FUND³ (A+B+C+D+E+F+G)	21,710.99	22,161.57

1. This includes ₹34.40 crore for State Disaster Response Fund .

2. Details are in Statement 7 in Volume I and Statement 18 in Volume II.

3. Details are in Statement 7 in Volume I and Statement 14, 17 & 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	61.89	0.00	0.00	61.89
	President, Vice President/Governor/Administrator of Union Territories	8.95	0.00	0.00	8.95
	Council of Ministers	13.70	0.00	0.00	13.70
	Administration of Justice	45.66	0.00	0.00	45.66
	Elections	64.28	0.00	0.00	64.28
A.2	Fiscal Services				
	Land Revenue	27.21	0.00	0.00	27.21
	Stamps and Registration	0.68	0.00	0.00	0.68
	State Excise	27.37	0.00	0.00	27.37
	Taxes on Sales, Trade, etc.	20.83	0.00	0.00	20.83
	Taxes on Vehicles	15.61	0.00	0.00	15.61
	Other Taxes and Duties on Commodities and Services	1.60	0.00	0.00	1.60
	Other Fiscal Services	0.10	0.00	0.00	0.10
A.3	Interest payment and servicing of Debt				
	Appropriation for reduction or avoidance of Debt	0.00	0.00	0.00	0.00
	Interest Payment	993.23	0.00	0.00	993.23
A.4	Administrative Services				
	Public Service Commission	13.64	0.00	0.00	13.64
	Secretariat General Services	211.96	0.00	0.00	211.96
	District Administration	182.92	0.00	0.00	182.92
	Treasury and Accounts Administration	39.29	0.00	0.00	39.29
	Police	1,838.45	125.25	0.00	1,963.70
	Jails	71.18	0.00	0.00	71.18
	Stationery and Printing	29.72	1.00	0.00	30.72
	Public Works	204.84	320.66	0.00	525.50
	Vigilance	10.92	0.00	0.00	10.92
	Other Administrative Services	109.49	0.00	0.00	109.49
A.5	Pensions and Miscellaneous General Services				
	Pensions and Other Retirement Benefits	2,819.16	0.00	0.00	2,819.16
	Miscellaneous General Services	8.02	0.00	0.00	8.02
	Total GENERAL SERVICES:	6,820.70	446.91	0.00	7,267.61
B.	SOCIAL SERVICES				
B.1	Education, Sports, Art and Culture				
	General Education	1,971.01	178.31	0.00	2,149.32
	Technical Education	44.97	29.76	0.00	74.73
	Sports and Youth Services	49.46	20.96	0.00	70.42
	Art and Culture	23.60	4.26	0.00	27.86
B.2	Health and Family Welfare				
	Medical and Public Health	749.40	438.22	0.00	1,187.62
	Family Welfare	42.22	0.00	0.00	42.22

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

(₹ in crore)

	Description	Revenue	Capital	L & A	Total
B.3	Water Supply, Sanitation, Housing and Urban Development				
	Water Supply and Sanitation	106.58	80.95	0.00	187.53
	Housing	73.76	27.69	0.00	101.45
	Urban Development	81.06	298.76	0.00	379.82
B.4	Information and Broadcasting				
	Information and Publicity	40.44	1.84	0.00	42.28
B.5	Welfare of Schedule Castes, Schedule Tribes and Other Backward Classes				
	Welfare of Scheduled Castes, Scheduled Tribes Other Backward Classes and Minorities	63.73	4.24	0.00	67.97
B.6	Labour and Labour Welfare				
	Labour, Employment and Skill Development	43.76	0.00	0.00	43.76
B.7	Social Welfare and Nutrition				
	Social Security and Welfare	175.07	5.73	0.00	180.80
	Nutrition	119.03	0.00	0.00	119.03
	Relief on Account of Natural Calamities	153.03	0.00	0.00	153.03
B.8	Others				
	Other Social Services	0.00	3.37	0.00	3.37
	Secretariat - Social Services	9.01	0.00	0.00	9.01
	Total SOCIAL SERVICES:	3,746.13	1,094.09	0.00	4,840.22
C.	ECONOMIC SERVICES				
C.1	Agriculture and Allied Activities				
	Crop Husbandry	318.51	27.66	0.00	346.17
	Soil and Water Conservation	54.41	3.62	0.00	58.03
	Animal Husbandry	100.64	1.71	0.00	102.35
	Dairy Development	0.22	0.00	0.00	0.22
	Fisheries	36.62	7.10	0.00	43.72
	Forestry and Wildlife	126.58	36.70	0.00	163.28
	Food Storage and Warehousing	110.90	5.04	0.00	115.94
	Agricultural Research and Education	11.81	0.00	0.00	11.81
	Co-operation	22.46	0.00	0.00	22.46
	Other Agriculture Programmes	0.00	10.00	0.00	10.00
C.2	Rural Development				
	Special Programmes for Rural Development	114.50	0.00	0.00	114.50
	Rural Employment	285.53	0.00	0.00	285.53
	Other Rural Development Programmes	133.45	16.00	0.00	149.45
C.3	Special Areas Programmes				
	North Eastern Areas	0.00	14.58	0.00	14.58
	Other Special Areas Programmes	18.22	102.50	0.00	120.72
C.4	Irrigation and Flood Control				
	Minor Irrigation	36.69	12.91	0.00	49.60
C.5	Energy				
	Power	757.86	53.79	0.00	811.65
	New and Renewable Energy	5.95	6.26	0.00	12.21

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

(₹ in crore)

	Description	Revenue	Capital	L & A	Total
C.6	Industry and Minerals				
	Village and Small Industries	114.79	29.43	0.00	144.22
	Non-ferrous Mining and Metallurgical Industries	39.10	4.00	0.00	43.10
C.7	Transport				
	Civil Aviation	12.58	2.00	0.00	14.58
	Roads and Bridges	289.96	819.78	0.00	1,109.74
	Road Transport	79.79	3.00	0.00	82.79
C.9	Other Scientific and Environmental Research				
	Other Scientific Research	15.38	1.50	0.00	16.88
C.10	Science, Technology and Environment				
	Ecology and Environment	1.53	0.00	0.00	1.53
	Secretariat Economic Services	65.81	0.00	0.00	65.81
	Tourism	24.59	0.79	0.00	25.38
	Census, Surveys and Statistics	54.59	0.00	0.00	54.59
	Other General Economic Services	11.06	4.85	0.00	15.91
	Total ECONOMIC SERVICES :	2,843.53	1,163.22	0.00	4,006.75
D.	GRANTS-IN-AID AND CONTRIBUTIONS				
	Total GRANTS-IN-AID AND CONTRIBUTIONS:	0.00	0.00	0.00	0.00
E.	PUBLIC DEBT				
	Internal Debt of the State Government	0.00	0.00	5,301.82	5,301.82
	Loans and Advances from Central Government	0.00	0.00	22.47	22.47
	Total PUBLIC DEBT :	0.00	0.00	5,324.29	5,324.29
F.	LOANS AND ADVANCES				
	Loans to Government Servants, etc.	0.00	0.00	0.35	0.35
	Total LOANS AND ADVANCES :	0.00	0.00	0.35	0.35
	Total CFS Expenditure :	13,410.36	2,704.22	5,324.64	21,439.22

4. STATEMENT OF EXPENDITURE – Concl.
(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	6,109.15	0.00	6,109.15	5,954.31	0.00	5,954.31	5,495.56	0.00	5,495.56
Subsidy	33.12	0.00	33.12	0.00	0.00	0.00	0.00	0.00	0.00
Office Expenses	30.02	0.00	30.02	24.59	0.00	24.59	26.35	0.00	26.35
Motor Vehicles	71.43	0.00	71.43	39.38	0.00	39.38	33.19	0.00	33.19
Maintenance	164.41	2.97	167.38	186.94	0.30	187.24	108.28	0.40	108.68
Other Charges	1,741.67	357.38	2,099.05	1,117.89	435.42	1,553.31	1,388.78	150.79	1,539.57
Material and Supply	172.51	0.00	172.51	218.80	0.00	218.80	171.82	0.00	171.82
Grants-in-aid/ Contributions #	196.59	0.00	196.59	324.96	0.00	324.96	194.85	0.00	194.85
Wages	43.16	0.00	43.16	75.54	0.00	75.54	82.54	0.00	82.54
Scholarships	78.92	0.00	78.92	36.03	0.00	36.03	65.67	0.00	65.67
Machinery and Equipments	16.42	7.24	23.66	34.73	13.35	48.08	37.96	25.23	63.19
Travel Expenses	24.04	0.00	24.04	27.64	0.00	27.64	23.24	0.00	23.24
POL	38.33	0.00	38.33	31.42	0.00	31.42	33.59	0.00	33.59
Rent, Rates and Taxes	32.18	0.00	32.18	19.67	0.00	19.67	17.15	0.00	17.15
Minor Works	3.92	23.96	27.88	3.83	23.48	27.31	9.63	41.52	51.15
Major Works	3.29	2,241.08	2,244.37	2.50	1,388.12	1,390.62	3.43	1,319.20	1,322.63
Interest Payment	993.23	0.00	993.23	932.09	0.00	932.09	856.77	0.00	856.77
Ration	78.20	0.00	78.20	66.10	0.00	66.10	45.50	0.00	45.50
Pensions and Other Retirement Benefits	2,819.16	0.00	2,819.16	2,180.36	0.00	2,180.36	1,752.48	0.00	1,752.48
Rashtriya Krishi Vikas Yojna (RKVY)	0.00	0.00	0.00	11.49	0.00	11.49	56.80	0.00	56.80
Others	845.71	71.59	917.30	555.95	33.18	589.13	659.95	134.79	794.74
Total : *	13,495.46	2,704.22	16,199.68	11,844.22	1,893.85	13,738.07	11,063.54	1,671.93	12,735.47
Deduct Recoveries	85.10	0.00	85.10	27.14	0.00	27.14	11.48	0.00	11.48
GRAND TOTAL :	13,410.36	2,704.22	16,114.58	11,817.08	1,893.85	13,710.93	11,052.06	1,671.93	12,723.99

*As per the variation analysis of major summary statement, i.e. comparison of three years, there was 61.74 per cent increase in Capital Expenditure due to more creation of Capital Assets.

In accordance with Finance Accounts Vol-I of 2021-22, the figures under Subsidy (Revenue) may be read as ₹25.12 crore instead of ₹0.00 crore and Grants-in-aid/ contributions (Revenue) may be read as ₹216.46 instead of ₹324.96 for the year 2021-22. Accordingly, Total and Grant Total figures under Revenue for the year may be read as ₹11,760.84 crore and ₹11,787.98 crore respectively.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(₹ in crore)						
Major Head	Description	Expenditure during 2021-22	Progressive Expenditure ending 2021-22	Expenditure during 2022-23	Progressive Expenditure ending 2022-23	Per cent of Increase(+)/ Decrease(-)
A. General Services						
4055	Capital Outlay on Police	75.03	1,288.18	125.25	1,413.43	(+ 66.93)
4058	Capital Outlay on Stationery and Printing	0.50	8.24	1.00	9.24	(+ 100.00)
4059	Capital Outlay on Public Works	217.36	2,431.75	320.66	2,752.41	(+ 47.52)
4070	Capital Outlay on Other Administrative Services	0.41	5.10	0.00	5.10	(-) 100.00
	TOTAL A. General Services	293.30	3,733.27	446.91	4,180.18	(+) 52.37
B. Social Services						
<i>(a) Education, Sports, Art & Culture</i>						
4202	Capital Outlay on Education, Sports, Art and Culture	146.50	1,130.79	233.29	1,364.08	(+ 59.24)
	TOTAL (a) Education, Sports, Art and Culture	146.50	1,130.79	233.29	1,364.08	(+) 59.24
<i>(b) Health and Family Welfare</i>						
4210	Capital Outlay on Medical and Public Health	155.64	692.42	438.22	1,130.64	(+ 181.56)
4211	Capital Outlay on Family Welfare	0.00	1.77	0.00	1.77	0.00
	TOTAL (b) Health and Family Welfare	155.64	694.19	438.22	1,132.41	(+) 181.56
<i>(c) Water Supply, Sanitation, Housing and Urban Development</i>						
4215	Capital Outlay on Water Supply and Sanitation	216.00	1,990.47	80.95	2,071.42	(-) 62.52
4216	Capital Outlay on Housing	22.73	1,229.71	27.69	1,257.40	(+ 21.82)
4217	Capital Outlay on Urban Development	260.40	2,015.40	298.76	2,314.16	(+ 14.73)
	TOTAL (c) Water Supply, Sanitation, Housing and Urban Development	499.13	5,235.58	407.40	5,642.98	(-) 18.38

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

(₹ in crore)						
Major Head	Description	Expenditure during 2021-22	Progressive Expenditure ending 2021-22	Expenditure during 2022-23	Progressive Expenditure ending 2022-23	Per cent of Increase(+)/ Decrease(-)
B. Social Services						
<i>(d) Capital Account of Information and Broadcasting</i>						
4220	Capital Outlay on Information and Publicity	0.08	22.83	1.84	24.67	(+ 2,200.00
	TOTAL (d) Information and Broadcasting	0.08	22.83	1.84	24.67	(+ 2,200.00
<i>(e) Welfare of SC, ST & OBC</i>						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	76.88	157.47	4.24	161.71	(-) 94.48
	TOTAL (e) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	76.88	157.47	4.24	161.71	(-) 94.48
<i>(g) Social Welfare and Nutrition</i>						
4235	Capital Outlay on Social Security and Welfare	7.51	222.75	5.73	228.48	(-) 23.70
	TOTAL (g) Social Welfare and Nutrition	7.51	222.75	5.73	228.48	(-) 23.70
<i>(h) Other Social Services</i>						
4250	Capital Outlay on Other Social Services	30.75	81.49	3.37	84.86	(-) 89.04
	TOTAL (h) Other Social Services	30.75	81.49	3.37	84.86	(-) 89.04
	TOTAL B. Social Services	916.49	7,545.10	1,094.09	8,639.19	(+) 19.38

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

(₹ in crore)						
Major Head	Description	Expenditure during 2021-22	Progressive Expenditure ending 2021-22	Expenditure during 2022-23	Progressive Expenditure ending 2022-23	Per cent of Increase(+)/ Decrease(-)
C. Economic Services						
<i>(a) Agriculture and Allied Services</i>						
4401	Capital Outlay on Crop Husbandry	8.48	233.20	27.66	260.86	(+ 226.18)
4402	Capital Outlay on Soil and Water Conservation	0.00	5.28	3.62	8.90	0.00
4403	Capital Outlay on Animal Husbandry	2.98	97.08	1.71	98.79	(-) 42.62
4404	Capital Outlay on Dairy Development	0.00	0.59	0.00	0.59	0.00
4405	Capital Outlay on Fisheries	2.50	36.11	7.10	43.21	(+ 184.00)
4406	Capital Outlay on Forestry and Wild Life	14.00	193.81	36.70	230.51	(+ 100.00)
4408	Capital Outlay on Food Storage and Warehousing	4.93	156.76	5.04	161.80	(+ 2.23)
4415	Capital Outlay on Agricultural Research and Education	0.00	2.07	0.00	2.07	0.00
4425	Capital Outlay on Co-operation	1.98	116.21	0.00	116.21	(-) 100.00
4435	Capital Outlay on Other Agricultural Programmes	0.00	0.00	10.00	10.00	(+ 100.00)
TOTAL (a) Agriculture and Allied Services		34.87	841.11	91.83	932.94	(+) 163.35
<i>(b) Rural Development</i>						
4515	Capital Outlay on other Rural Development Programmes	1.60	10.17	16.00	26.17	(+ 900.00)
TOTAL (b) Rural Development		1.60	10.17	16.00	26.17	(+) 900.00
<i>(c) Special Areas Programmes</i>						
4552	Capital Outlay on North Eastern Areas	6.18	980.64	14.58	995.22	(+ 135.92)
4575	Capital Outlay on other Special Areas Programmes	64.02	1,444.65	102.50	1,547.15	(+ 60.11)
TOTAL (c) Special Areas Programmes		70.20	2,425.29	117.08	2,542.37	(+) 66.78

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

(₹ in crore)						
Major Head	Description	Expenditure during 2021-22	Progressive Expenditure ending 2021-22	Expenditure during 2022-23	Progressive Expenditure ending 2022-23	Per cent of Increase(+)/ Decrease(-)
C. Economic Services						
(d) Irrigation and Flood Control						
4701	Capital Outlay on Medium Irrigation	0.00	3.17	0.00	3.17	0.00
4702	Capital Outlay on Minor Irrigation	47.09	361.61	12.91	374.52	(-) 72.58
	TOTAL (d) Irrigation and Flood Control	47.09	364.78	12.91	377.69	(-) 72.58
(e) Energy						
4801	Capital Outlay on Power Projects	85.42	1,780.60	53.79	1,834.39	(-) 37.03
4810	Capital Outlay on New and Renewable Energy	29.82	60.74	6.26	67.00	(-) 79.01
	TOTAL (e) Energy	115.24	1,841.34	60.05	1,901.39	(-) 47.89
(f) Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	1.78	26.16	29.43	55.59	(+) 1,553.37
4853	Capital Outlay on Non-ferrous Mining and Metallurgical Industries	1.84	190.22	4.00	194.22	(+) 117.39
4859	Capital Outlay on Telecommunication and Electronic Industries	0.00	2.40	0.00	2.40	0.00
4860	Capital Outlay on Consumer Industries	0.00	389.05	0.00	389.05	0.00
	TOTAL (f) Industry and Minerals	3.62	607.83	33.43	641.26	(+) 823.48
(g) Transport						
5053	Capital Outlay on Civil Aviation	11.50	28.13	2.00	30.13	(-) 82.61
5054	Capital Outlay on Roads and Bridges	385.43	5,087.14	819.78	5,906.92	(+) 112.69

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

(₹ in crore)						
Major Head	Description	Expenditure during 2021-22	Progressive Expenditure ending 2021-22	Expenditure during 2022-23	Progressive Expenditure ending 2022-23	Per cent of Increase(+)/ Decrease(-)
C. Economic Services						
(g) Transport						
5055	Capital Outlay on Road Transport	8.49	191.98	3.00	194.98	(-) 64.66
	TOTAL (g) Transport	405.42	5,307.25	824.78	6,132.03	(+) 103.44
(i) Technology and Environment						
5425	Capital Outlay on other Scientific and Environmental Research	0.00	27.02	1.50	28.52	(+) 100.00
	TOTAL (i) Technology and Environment	0.00	27.02	1.50	28.52	(+) 100.00
(j) General Economic Services						
5452	Capital Outlay on Tourism	2.19	112.23	0.79	113.02	(-) 63.93
5465	Investments in General Financial and Trading Institutions	0.00	0.04	0.00	0.04	0.00
5475	Capital Outlay on other General Economic Services	3.83	52.41	4.85	57.26	(+) 26.63
	TOTAL (j) General Economic Services	6.02	164.68	5.64	170.32	(-) 6.31
	TOTAL C. Economic Services	684.06	11,589.47	1,163.22	12,752.69	(+) 70.05
	GRAND TOTAL :	1,893.85	22,867.84	2,704.22	25,572.06	(+) 42.79

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

EXPLANATORY NOTE

- 1 During the year, the Government invested ₹ Nil crore in Government Companies at the end of 2022-23 and the dividend declared/received there from are detailed in Statement No. 19.
- 2 Proforma Accounts of trading activities relating to various departmentally managed Government Commercial and Quasi-Commercial undertakings received and due are given in the Report of the Comptroller and Auditor General of India, for the year 2022-23.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(I) Statement of Public Debt & Other Liabilities

(₹ in crore)

Nature of Borrowings	Balance on 1 April 2022	Receipts during the year	Repayment during the year	Balance on 31 March 2023	Net Increase(+)/ Decrease (-)		As per cent of total liabilities
					Amount	Percentage	
A. Public Debt							
6003 - Internal Debt of the State Government							
Market Loans ¹	10,215.03	1,854.00	655.00	11,414.03	(+ 1,199.00)	(+ 11.74)	(+ 7.69)
Loans from Life Insurance Corporation of India	1.80	0.00	0.83	0.97	(-) 0.83	(-) 46.11	(-) 0.01
Loans from General Insurance Corporation of India	19.31	0.00	0.17	19.14	(-) 0.17	(-) 0.88	0.00
Loans from the National Bank for Agricultural and Rural Development	103.42	17.86	20.80	100.48	(-) 2.94	(-) 2.84	(-) 0.02
Loans from National Co-operative Development Corporation	36.76	0.00	7.27	29.49	(-) 7.27	(-) 19.78	(-) 0.05
Loans from other Institutions	338.05	25.72	83.82	279.95	(-) 58.10	(-) 17.19	(-) 0.37
Ways and Means Advances from the Reserve Bank of India	0.00	4,742.83	4,520.80	222.03	(+ 222.03)	(-) 100.00	(+ 1.42)
Special Securities issued to National Small Savings Fund of the Central Government	80.50	0.00	13.13	67.37	(-) 13.13	(-) 16.31	(-) 0.08
Total - 6003	10,794.87	6,640.41	5,301.82	12,133.46	(+) 1,338.59	(+) 12.40	(+) 8.59

1. Detailed Account is in Statement 17 and 21. For details on amortisation arrangements, servicing of debt *etc.*, explanatory notes to this statement at pages 29 and 30 respectively may please be seen.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.
(II) Statement of Public Debt & Other Liabilities²

(₹ in crore)

Nature of Borrowings	Balance on 1 April 2022	Receipts during the year	Repayment during the year	Balance on 31 March 2023	Net Increase(+)/ Decrease (-)		As per cent of total liabilities
					Amount	Percentage	
6004 - Loans and Advances from the Central Government							
Non Development Loans	10.12	0.00	0.65	9.47	(-) 0.65	(-) 6.42	(-) 0.00
Loans for State/Union Territory Schemes	38.20	0.00	21.22	16.98	(-) 21.22	(-) 55.55	(-) 0.14
Loans for Central Schemes	0.18	0.00	0.00	0.18	0.00	0.00	0.00
Loans for Centrally Sponsored Schemes	26.71	0.00	0.43	26.28	(-) 0.43	(-) 1.61	0.00
Loans for Special Schemes	7.14	0.00	0.17	6.97	(-) 0.17	(-) 2.38	(-) 0.00
Pre-1984-85 Loans	0.35	0.00	0.00	0.35	0.00	0.00	0.00
Other Loans for States/Union Territory with Legislature Scheme	529.84	518.28	0.00	1,048.12	(+) 518.28	(+) 97.82	(+) 3.32
Total - 6004	612.54	518.28	22.47	1,108.35	(+) 495.81	(+) 80.94	(+) 3.18
Total - Public Debt	11,407.41	7,158.69	5,324.29	13,241.81	(+) 1,834.40	(+) 16.08	(+) 11.77
B. Other Liabilities Public Accounts							
Small Savings, Provident Funds, etc.	1,606.82	480.89	624.63	1,463.08	(-) 143.74	(-) 8.95	(-) 0.92
Reserve Funds Bearing Interest	-15.44	145.70	145.70	-15.44	0.00	0.00	0.00
Reserve Funds Not Bearing Interest	0.00	602.24	602.24	0.00	0.00	0.00	0.00
Deposits Bearing Interest	204.24	350.65	332.82	222.07	(+) 17.83	(+) 8.73	(+) 0.11
Deposits Not Bearing Interest	719.38	400.97	444.43	675.92	(-) 43.46	(-) 6.04	(-) 0.28
Total - Other Liabilities	2,515.00	1,980.45	2,149.82	2,345.63	(-) 169.37	(-) 6.73	(-) 1.09
Total - Public Debt & Other Liabilities²	13,922.41	9,139.14	7,474.11	15,587.44	(+) 1,665.03	(+) 11.96	(+) 10.68

2. Detailed Account is in Statement 17 and 21. For details on amortisation arrangements, servicing of debt etc. explanatory notes to this statement at pages 29 and 30 respectively may please be seen.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

Explanatory Notes

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

1.1. Sinking Fund- In respect of loans raised up to 1973-74 an annual contribution from revenue at such rates as the Government may decide from time to time is to be made to the Sinking Fund for amortization of loans. During the year 2022-23 an amount of ₹ NIL crore was transferred to Sinking Fund for redemption of open market loans maturing from the year 2022-23.

1.2. No contribution to the Depreciation Fund is being made from 1974-75 as per Government decision to arrange for repayment of loans from that year by raising of new loans. The balances in these Funds, so far as they relate to market loans at the commencement and end of 2022-23 are given below: -

(₹ in crore)

Funds	Balance on 1 April 2022	Addition during the year	Withdrawal during the year	Balance on 31 March 2023
Sinking Fund	1,862.64	149.22	450.00	1,561.86
Total	1,862.64	149.22	450.00	1,561.86

1.3. Against the total accumulation in the Funds, ₹1,561.86 crore was invested in the Government of India securities.

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. The loans received during 2022-23 amounted to ₹0.00 crore and ₹13.13 crore was repaid during the year. The balance outstanding at the end of the year was ₹67.38 crore which was 0.51 *per cent* of the total Public Debt of the State Government on 31 March 2023.

3. Loans from the Government of India, Market Loans, *etc.* - During 2022-23, the State Government received ₹1,854.00 crore from Government of India. Market loans bearing interest - This covers long-terms loans raised from the open market. During 2022-23 eight loans of ₹1,854.00 crore, *i.e.* ₹400.00 crore, ₹250.00 crore, ₹226.00 crore, ₹146.00 crore, ₹300.00 crore, ₹193.00 crore, ₹248.00 crore and ₹91.00 crore bearing interest 7.88 *per cent*, 7.82 *per cent*, 7.67 *per cent*, 7.82 *per cent*, 7.65 *per cent*, 7.67 *per cent*, 7.67 *per cent* and 7.75 *per cent* respectively per annum were raised. These are redeemable at par in 2032 and 2033 respectively.

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

Explanatory Notes**4. Service of Debts**

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

	2022-23	2021-22	(₹ in crore) Net Increase (+) /Decrease (-) during the year
(i) Gross Debt and Other obligations outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Fund, etc.	14,704.89	13,314.23	(+) 1,390.66
(b) Other obligations	882.55	608.18	(+) 274.37
Total (i)	15,587.44	13,922.41	(+) 1,665.03
(ii) Interest paid by Government			
(a) Public Debt and Small Savings, Provident Fund, etc.	982.60	925.75	(+) 56.85
(b) Other obligations	10.62	6.34	(+) 4.28
Total (ii)	993.22	932.09	(+) 61.13
(iii) Deduct			
(a) Interest received on loans and advances given by Government	4.02	3.29	(+) 0.73
(b) Interest realized on investment of cash balance	2.29	0.77	(+) 1.52
Total (iii)	6.31	4.06	(+) 2.25
(iv) Net Interest charges			
(v) Percentage of gross Interest {item (ii)} to total Revenue Receipts	7.04	6.93	(+) 0.11
(vi) Percentage of net Interest {item (iii)} to total Revenue Receipts	7.00	6.90	(+) 0.10
5. Appropriation for reduction or avoidance of Debt.			
(i) Contribution to Sinking Fund	0.00	0.00	0.00
(ii) Other Appropriation	0.00	0.00	0.00
Total -	0.00	0.00	0.00

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

(I) Sector/Loanee Group-wise Loans and Advances

(₹ in crore)

Sectors/Loanee Groups ¹	Balance on 1 April 2022	Disbursements during the year	Recoveries during the year	Loans and Advances written off	Balance on 31 March 2023	Per cent of Increase/ Decrease during the year
General Services						
Statutory Corporation	0.00	0.00	0.00	0.00	0.00	0.00
Government Companies	0.00	0.00	0.00	0.00	0.00	0.00
Total – General Services	0.00	0.00	0.00	0.00	0.00	0.00
Loans for Social Services						
Housing Board	0.01	0.00	0.00	0.00	0.01	0.00
Others	0.00	0.00	0.00	0.00	0.00	0.00
Total – Loans for Social Services	0.01	0.00	0.00	0.00	0.01	0.00
Loans for Economic Services						
Co-operative Societies/Co-operative Corporations/Bank	40.02	0.00	1.49	0.00	38.53	(-) 3.72
Others	2.59	0.00	0.00	0.00	2.59	0.00
Total – Loans for Economic Services	42.61	0.00	1.49	0.00	41.12	(-) 3.50
Loans to Government Servants, etc .						
Government Servant	-0.43	0.35	1.56	0.00	-1.64	(+) 281.40
Total – Loans to Government Servants, etc .	-0.43	0.35	1.56	0.00	-1.64	(+) 281.40
Total- Loans and Advances²	42.19	0.35	3.05	0.00	39.49	(-) 6.40

1. For details please refer to Statement No 18 from page 255 to 258 in Volume II.

2. Increase in ₹ 0.01 crore is due to computerised rounding.

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

(II) Repayment of Loans by Statutory Bodies, etc.

Detailed Accounts of loans to Municipalities and Municipal Corporations, Panchayati Raj Institution, Universities, Statutory Bodies, Government Companies and some Joint Stock Companies are maintained by the Accounts Office.

The terms and conditions of repayment of ₹2.60 crore in respect of loans paid to Statutory Bodies, Government Companies, Municipalities and Municipal Corporations, *etc.*, have not been settled. Details for Loans are given below:

Class of Loans and Advances	Terms and conditions not		Earlier year from which settlement is awaited ²
	No. of Loans ²	Amount	
		(₹ in crore)	
Economic Services			
6401 Loans for Crop Husbandry		0.29	
6403 Loans for Animal Husbandry		0.12	
6405 Loan for Fisheries		0.03	
6851 Loans for Village and Small Industries		0.29	
6860 Loans for Consumer Industries		1.87	
Total		2.60	

2. Information awaited from the State Government (July 2023).

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

(III) Recoveries in Arrears on account of Loans paid to Statutory Bodies, etc.³

Class of Loans and Advances and names of borrowers	Balance for which terms and conditions have been settled	Number of Loans	Amount Overdue			(₹ in crore)
			Principal	Interest	Total	Earlier year to which the arrears relate
Not furnished by the State Government						

3. In the case of loans, detailed accounts of which are maintained by departmental Officers, the information about recoveries in arrear has not been received (July 2023)

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Section-1: Comparative summary of Government Investment in the share capital and debentures of different concerns for 2021-22 and 2022-23.

(₹ in crore)

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
1. Statutory Corporations	1	0.04	...	1	0.04	0.00
2. Government Companies	7	197.16	...	7	197.16	0.00
3. Joint Stock Companies	2	43.10	...	2	43.10	0.00
4. Co-operative Bank Societies <i>etc.</i>	7	55.86	...	7	55.86	0.00
Total	17	296.16	2.47 (a)	17	296.16	0.49 (a)

(a) Institution Wise information is awaited from the Government (July 2023)

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

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

(₹ in crore)

Sector	Maximum amount guaranteed during the year (2022-23)	Outstanding at the beginning of the year (2022-23)	Additions during the year (2022-23)	Deletions (other than invoked) during the year (2022-23)	Invoked during the year (2022-23)		Outstanding at the end of the year (2022-23)	Guarantee Commission or fee		Other materials details ²
					Discharged	Not Discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
Power (5)										
Co-operative (NSCB) (7)	0.00	45.24	0.00	0.00	0.00	0.00	45.24	0.00	0.00	
Roads and Transport (1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
State Financial Corporation (1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Urban Development and Housing (2)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Municipalities/ Universities/ Local Bodies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Industrial Finance Corporation of India	0.00	8.78	0.00	0.00	0.00	0.00	8.78	0.00	0.00	
Other Institutions										
1. Hornbill Finance Ltd.	0.00	16.44	0.00	0.00	0.00	0.00	16.44	0.00	0.00	
2. Nagaland State Social Welfare Board	0.00	1.65	0.00	0.00	0.00	0.00	1.65	0.00	0.00	
3. Development Authority of Nagaland	0.00	0.33	0.00	0.00	0.00	0.00	0.33	0.00	0.00	
4. Nagaland Handloom and Handicraft Development Corporation	0.00	14.79	0.00	0.00	0.00	0.00	14.79	0.00	0.00	

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT - Contd.

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

(₹ in crore)

Sector	Maximum amount guaranteed during the year (2022-23)	Outstanding at the beginning of the year (2022-23)	Additions during the year (2022-23)	Deletions (other than invoked) during the year (2022-23)	Invoked during the year (2022-23)		Outstanding at the end of the year (2022-23)	Guarantee Commission or fee ³		Other materials details ²
					Discharged	Not Discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
5. Nagaland Industrial Development Corporation	0.00	44.24	0.00	0.00	0.00	0.00	44.24	0.00	0.00	
6. Nagaland Forest Product Ltd.	0.00	3.21	0.00	0.00	0.00	0.00	3.21	0.00	0.00	
7. Agri Finance Coffee Plantation	0.00	0.16	0.00	0.00	0.00	0.00	0.16	0.00	0.00	
8. Nagaland Tea and Industrial Pvt. Ltd.	0.00	3.55	0.00	0.00	0.00	0.00	3.55	0.00	0.00	
9. Toka Multipurpose Co-operative Society Ltd.	0.00	20.55	0.00	0.00	0.00	0.00	20.55	0.00	0.00	
10. Echahaba Tea Growers Society Ltd.	0.00	2.02	0.00	0.00	0.00	0.00	2.02	0.00	0.00	
11. Eden Welfare Cooperative Society Ltd.	0.00	29.00	0.00	0.00	0.00	0.00	29.00	0.00	0.00	
Total : Other Institutions	0.00	135.94	0.00	0.00	0.00	0.00	135.94	0.00	0.00	
Grand Total:	0.00	189.96	0.00	0.00	0.00	0.00	189.96	0.00	0.00	

2. No information furnished by the State Government (July 2023).

3. As informed, the State Government does not levy Guarantee Commission on issuance of guarantee given to any grantee institution.

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT - Concl'd.

EXPLANATORY NOTES

Limits - No law has been passed by the State Legislature under Article 293 of the Constitution laying down the limit within which the Government may give guarantee on the security of the Consolidated Fund of the State.

Guarantee Redemption Fund: - State Government setup Guarantee Redemption Fund in the year 2006-07. The detailed account of Fund is given below: -

(₹ in crore)		
i)	Opening Balance	37.52
ii)	Add: Amount transferred to the Fund during the year	3.02
iii)	Total	40.54
iv)	Deduct : Amount met from the Fund for discharge of invoked guarantees	0.00
v)	Closing Balance	40.54
vi)	Amount of investment made out of the Guarantee Redemption Fund	40.54

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT
(I) Grants-in-aid paid in cash

(₹ 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 ²			
	2022-23							
	State Fund Expenditure		Central Assistance (including CSS/ CS)	Total	State Fund Expenditure		Central Assistance (including CSS/ CS)	Total
	Non Development	Development			Non Development	Development		
1. Panchayati Raj								
(i) Gram Panchayats	0.00	0.00	0.00	0.00	...	...	...	...
(ii) Zilla Parishads	0.00	0.00	0.00	0.00	...	...	...	...
(iii) Panchayat Samities	0.00	0.00	0.00	0.00	...	...	...	...
2. Urban Local Bodies								
(i) Municipal Administration	9.45	0.00	0.00	9.45	...	...	...	...
(ii) Assistance to Local Bodies, Corporation, UDA, TIB, etc .	0.00	0.00	0.00	0.00	...	...	...	...
(iii) Others	0.00	0.00	0.00	0.00	...	...	...	...
3. Rural Local Bodies								
Grants to Rural Local Bodies	0.00	0.00	46.00	46.00	...	...	...	...
4. Public Sector Undertakings								
(i) Statutory Corporations	25.51	0.50		26.01	...	...	...	...
(ii) Government Companies	0.00	0.00	0.00	0.00	...	...	...	...
5. Autonomous Bodies								
(i) Co-operative Institutions	0.00	0.00	0.00	0.00	...	...	...	...
(ii) Development Authorities	41.18	17.93	0.00	59.11	...	...	...	...
(iii) Universities	0.00	0.00	0.00	0.00	...	...	...	...
(iv) Others ¹	49.78	2.59	0.00	52.37	...	...	...	...
6. Non Government Organisations					...	...	...	...
7. Others	3.65	0.00	0.00	3.65	...	...	...	...
Total	129.57	21.02	46.00	196.59	...	...	...	...

1. This includes Grants for "National Old Age Pension Scheme (State/Central Share), Implementation of Annapurna Scheme for Welfare of Aged, Infirm and Destitute.

2. Information is in respect of grants for Creation of Capital assets awaited from the State Government (July 2023).

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT - Concl'd.
(II) Grants-in-aid given in kind

(₹ 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			
	2022-23							
	State Fund Expenditure		Central Assistance (including CSS/ CS)	Total	State Fund Expenditure		Central Assistance (including CSS/ CS)	Total
Non Development	Development	Non Development			Development			
1. Panchayati Raj								
(i) Gram Panchayats								
(ii) Zilla Parishads								
(iii) Panchayat Samities								
2. Urban Local Bodies								
(i) Municipal Corporations								
(ii) Municipalities/ Municipal Councils								
(iii) Others								
3. Public Sector Undertakings								
(i) Statutory Corporations								
(ii) Government Companies								
4. Autonomous Bodies								
(i) Co-operative Institutions								
(ii) Development Authorities								
(iii) Universities								
(iv) Others								
5. Non Government Organisations								
6. Others¹								
Total								

Not furnished by the State Government

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

(₹ in crore)

Particulars	Actuals					
	2022-23			2021-22		
	Charged	Voted	Total	Charged	Voted	Total
¹ Expenditure Heads (Revenue Account)	1,039.33	12,371.03	13,410.36	971.69	10,845.39	11,817.08
¹ Expenditure Heads (Capital Account)	0.00	2,704.22	2,704.22	0.41	1,893.44	1,893.85
¹ Disbursement under Public Debt, Loans and Advances, Inter State Settlement Account and Transfer to Contingency Fund (A)	5,324.29	0.35	5,324.64	7,950.17	2.61	7,952.78
Total	6,363.62	15,075.60	21,439.22	8,922.27	12,741.44	21,663.71

(A) The figures have been arrived at as follows: -

E – PUBLIC DEBT

Internal Debt of the State Government	5,301.82	0.00	5,301.82	7,929.61	0.00	7,929.61
Loans and Advances from the Central Government	22.47	0.00	22.47	20.56	0.00	20.56

F – LOANS AND ADVANCES

Agriculture and Allied Activities	0.00	0.00	0.00	0.00	2.26	2.26
Industries and Minerals	0.00	0.00	0.00	0.00	0.00	0.00
Loans to Government Servants	0.00	0.35	0.35	0.00	0.35	0.35
Social Services	0.00	0.00	0.00	0.00	0.00	0.00

G – INTER STATE SETTLEMENT

Inter State Settlement	0.00	0.00	0.00	0.00	0.00	0.00
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H – TRANSFER TO CONTINGENCY FUND

Appropriation to the Contingency Fund	0.00	0.00	0.00	0.00	0.00	0.00
Total	5,324.29	0.35	5,324.64	7,950.17	2.61	7,952.78

I. A more detailed account is given in Statement No. 15, 16 and 17 at Page 96 to 168, 169 to 237 and 238 to 254 respectively.

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

Year	Percentage of total expenditure	
	Charged	Voted
2021-22	41.19	58.81
2022-23	29.68	70.32

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

(Figures in **bold** represents unapportioned amount)

	On 1 April 2022	Amount allocated to Nagaland	During the year 2022-23	On 31 March 2023
				(₹ in crore)
Capital and Other Expenditure-				
Capital Expenditure				
General Services	3,733.27	...	446.91	4,180.18
Education, Sports, Art and Culture	1,130.79	...	233.29	1,364.08
Health and Family Welfare	694.19	...	438.22	1,132.41
Water Supply, Sanitation, Housing and Urban Development	5,235.58	...	407.40	5,642.98
Information and Broadcasting	22.84	...	1.84	24.68
Welfare of SC, ST & OBC	157.47	...	4.24	161.71
Social Welfare and Nutrition	222.75	...	5.73	228.48
Other Social Services	81.49	...	3.37	84.86
Agriculture and Allied Activities	841.11	...	91.83	932.94
Rural Development	10.17	...	16.00	26.17
Special Areas Programmes	2,425.29	...	117.08	2,542.37
Irrigation and Flood Control	364.78	...	12.91	377.69
Energy	1,841.34	...	60.05	1,901.39
Industry and Minerals	607.83	...	33.43	641.26
Transport	5,307.24	...	824.78	6,132.02
Science, Technology and Environment	27.02	...	1.50	28.52
General Economic Services	164.68	...	5.64	170.32
Total- Capital Expenditure	22,867.84	...	2,704.22	25,572.06

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

 (Figures in **bold** represents unapportioned amount)

	(₹ in crore)			
	On 1 April 2022	Amount allocated to Nagaland	During the year 2022-23	On 31 March 2023
Loans and Advances				
Loans and Advances for various Services -				
Agriculture and Allied Activities	30.56	...	8.40	38.96
Industry and Minerals	2.17	...	0.00	2.17
Loans to Government Servants	9.45	...	(-) 11.09	(-) 1.64
Total– Loans and Advances	42.18	...	(-) 2.69	39.49
Transfer to Contingency Fund	...	...	...	...
Total– Capital and other Expenditure	22,910.02	...	2,701.53	25,611.55
Deduct				
i) Contribution from Contingency Fund	0.00	...	0.00	0.00
ii) Contribution from Miscellaneous Capital Receipts	0.00	...	0.00	0.00
iii) Contribution from Development funds, Reserve funds, etc.	0.05	...	0.00	0.05
iv) Capital and Other Expenditure	0.00	...	0.00	0.00
v) Loans and Advances	0.00	...	0.00	0.00
vi) Loans and Advances for various Services	0.00	...	0.00	0.00
Net– Capital and other Expenditure	22,909.97	...	2,701.53	25,611.50
PRINCIPAL SOURCES OF FUNDS				
Revenue Surplus (+)/Deficit (-)	...	...	(+) 688.90	...
Add – Adjustment on Account of retirement/Disinvestment	...	...	(+) 450.00	...
Debt -				
Internal Debt of the State Government	10,794.88	...	1,338.58	12,133.46
Loans and Advances from Central Government	612.54	...	495.81	1,108.35
Small Savings, Provident Fund, etc.	1,606.82	...	(-) 143.74	1,463.08
Total– Debt	13,014.24	...	1,690.65	14,704.89

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

(Figures in **bold** represents unapportioned amount)

	On 1 April 2022	Amount allocated to Nagaland	During the year 2022-23	On 31 March 2023
				(₹ in crore)
Other Receipts-				
Contingency Fund	0.35	...	0.00	0.35
Reserve Fund	1,900.17	...	(-) 297.76	1,602.41
Deposits and Advances	923.04	...	(-) 25.62	897.42
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	(-) 983.29	...	86.32	(-) 896.97
Remittances	(-) 831.48	...	46.33	(-) 785.15
Total – Other Receipts	1,008.79	...	(-) 190.73	818.06
Total – Debt and other Obligations	14,023.03	...	1,499.92	15,522.95
Deduct-				
i) Cash Balance	(-) 399.64	...	720.42	320.78
ii) Investments	2,400.97	...	(-) 783.13	1,617.84
Total	12,021.70	...	1,562.63	13,584.33
Add – Amount closed to Government Account during 2022-23			0.00	
Net Provision of Funds during 2022-23			2,701.53	
Progressive Principal Sources of Funds			13,584.33	
Difference : -			12,027.17	
The difference of ₹12,027.17 crore is explained below:				
Cumulative Revenue Surplus(+)/Deficit(-) to the end of 31 March 2022			10,888.27	
Revenue Surplus(+)/Deficit(-) to the end of 31 March 2023			688.90	
Add – Adjustment on Account of retirement/Disinvestment			450.00	
Total			12,027.17	

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

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

Debit Balances (₹ in crore)	Sector of the General Account	Name of Account	Credit Balances (₹ in crore)
13,544.83	A to D and G, H and part of L (Major Head 8680 only)	Consolidated Fund	
		Government Account	
	E	Public Debt	13,241.81
39.48	F	Loans and Advances	
		Contingency Fund	0.35
	I	Public Account	
		Small Savings, Provident Funds, <i>etc.</i>	1,463.08
	J	Reserve Fund	
15.44		(i) Reserve Funds Bearing Interest	
1,602.40		(ii) Reserve Funds not Bearing Interest Gross Balance Investment	1,602.41
	K	Deposits and Advances	
		(i) Deposits Bearing Interest	222.07
		(ii) Deposits not Bearing Interest	675.92
0.58		(iii) Advances	
	L	Suspense and Miscellaneous	
896.98		Investments	
		Other Items (Net)	
785.15	M	Remittances	
320.78	N	Cash Balance (Closing)¹	
17,205.64		Total	17,205.64

¹ As regards Reserve Bank Deposit which is a component of the cash balance of the Government, there was a difference between the figures reflected in the accounts and that intimated by the Footnote (1) under Annexure to Statement 2 at Page 13 to 14 may please be referred to for details.

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

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

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

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

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

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

Debit (₹ in crore)	Details	Credit (₹ in crore)
11,979.51	A- Amount at the debit of Government Account on 1 April 2022	
	B-Receipt Heads (Revenue Account)	14,099.26
	C-Receipt Heads (Capital Account)	450.00
13,410.36	D-Expenditure Heads (Revenue Account)	
2,704.22	E-Expenditure Heads (Capital Account)	
	F-Suspense and Miscellaneous (Miscellaneous Government Accounts)	
	G-Amount at the debit of Government Account on 31 March 2023	13,544.83
28,094.09	Total	28,094.09

1. In a number of cases, there are unreconciled differences in the closing balance as reported in the Statement of 'Receipts, Disbursements and Contingency fund and Public Account' (Statement No 18 & 21) and that shown in separate Registers or other record maintained in the Accounts office/Departmental offices for the purpose. Steps are being taken to settle the discrepancies.

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 Nagaland. The accounts of receipts and expenditure of the Government of Nagaland have been compiled based on the initial accounts rendered by 12 Treasuries and 9 Sub-Treasuries, 91 Public Works Divisions (77 Building and Roads, 14 Water Supply and Sanitation/Public Health Engineering), 26 Forest Divisions, 25 Pay and Accounts Offices and Advices of the Reserve Bank of India. Primary compilation is done by the Treasuries and Secondary compilation is done by AG office. 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 Nagaland 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, 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 Principal 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 Principal 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 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 furnished by the State Government.

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 the figures.

(vii) Cash Balance:

Cash balance as reported in the accounts is the balance of the State as at end of 31 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 Reserve Bank of India.

(viii) Disclosure of Contingent & Committed liabilities:

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

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

2. Compliance with the Accounting Framework:

(i) 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 Nagaland opened 4 (four) new Sub Heads, 3 (three) under the Revenue Section and 1 (one) under Capital section, in the budget, without seeking the advice of the Principal Accountant General (A&E),

as required under the Constitution. The State Government provided budget provisions of ₹0.91 crore under the Revenue section and ₹19.00 crore under the Capital Section and incurred expenditure of ₹0.91 crore under Revenue Section, ₹19.00 crore under Capital section during 2022-23.

(ii) Discrepancy in depiction of budget provisions and wrong classification:

The budget documents of the State Government for the year 2022-23 did not depict the budget provision and correct classification of expenditure in respect of the following heads of accounts.

- (a) Incorrect depiction of Minor and Major Works under Capital and Revenue Section in Budget:** Government of Nagaland has budgeted Minor works under Capital Section instead of Revenue Section and Major Works under Revenue Section instead of Capital Section, contrary to the provision of Rule 31 of Government Accounting Rules, 1990. The misclassification between Revenue and Capital is depicted in Para 3 (ii)-Misclassification between Revenue and Capital Expenditure.

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 ₹959.09 crore compared to ₹830.34 crore in 2021-22, registering an increase of ₹128.75 crore (15.51 *per cent*). This includes Advance Apportionment of IGST amounting to ₹15.71 crore. In addition, the State received ₹1,526.79 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹2,485.88 crore.

During the year 2022-23, no adjustment entries of State GST (SGST) relating to the previous year(s) was carried out by the State Government. Hence, there is no increase/decrease in SGST in 2022-23 due to the adjustment.

The relevant figures are available in Statement No. 14.

(ii) Misclassification between Revenue and Capital Expenditure:

During the year 2022-23 Government of Nagaland incorrectly booked expenditure of ₹23.96 crore under Capital Section (minor works) instead of Revenue Section and also booked expenditure ₹3.29 crore under Revenue Section (major works) instead of Capital Section as has been determined from the purpose of expenditure resulting in understatement and overstatement of Revenue Expenditure to that extent.

- (iii) 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 Principal Accountant General (A&E), Nagaland. During the year 2022-23, receipts amounting to ₹35,340.48 crore (95.5 *per cent* of total receipts) and expenditure amounting to ₹34,471.05 crore (95 *per cent* of total expenditure) were reconciled by the State Government.

In comparison, receipts amounting to ₹30,481.25 crore (100 *per cent* of total receipts) and expenditure amounting to ₹31,038.48 crore (100 *per cent* of total expenditure) were reconciled by the State Government during 2021-22 *i.e.* the previous year.

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

During the year 2022-23, ₹332.25 crore under 25 Major Heads of Accounts, constituting 2.06 *per cent* of the total Revenue and Capital expenditure (₹16,114.58 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous year 2021-22, ₹1,415.60 crore under 48 Major Heads of accounts, constituting 10.32 *per cent* of the total Revenue and Capital expenditure (₹13,710.93 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

Similarly, ₹491.43 crore under 43 Major Heads of Account, constituting 3.49 *per cent* of the total Revenue Receipts (₹14,099.26 crore) was classified under 800-Other Receipts in the accounts. During the previous year, ₹283.98 crore under 40 Major Heads of Account, constituting 2.11 *per cent* of the total Revenue Receipts (₹13,451.14 crore) was classified under 800-Other Receipts in the accounts.

This has reference to Statements 14, 15 and 16.

(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 authorised to draw sums of money through Abstract Contingent (AC) bills. In terms of the Central Treasury Rules, DDOs are required to present Detailed Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure within one month from the date of completion of the purpose for which the advance was drawn.

Out of 89 AC bills amounting to ₹159.70 crore drawn during the year 2022-23, 16 AC Bills amounting to ₹12.89 crore (8.07 *per cent*) were drawn in March 2023. DCC Bills in respect of a total of 323 AC bills amounting to ₹554.76 crore as on 31 March 2023 were not received. Details of unadjusted AC bills as on 31 March 2023 pending submission of DCC bills are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Upto 2021-22	234	395.06
2022-23	89	159.70
Total	323	554.76

Out of 28 AC bills amounting to ₹22.83 crore drawn during the year 2021-22, 23 AC Bills amounting to ₹14.62 crore (64.04 *per cent*) were drawn in March 2022. DCC Bills in respect of a total of 335 AC bills amounting to ₹532.83 crore as on 31 March 2022 were not received. Details of unadjusted AC bills as on 31 March 2022 are given below:

Year	No. of unadjusted AC Bills	Amount (₹ in crore)
Up to 2020-21	307	510.00
2021-22	28	22.83
Total	335	532.83

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

In terms of General Financial Rules 238 (I) of 2017, Utilisation 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/one year from the date of receipt of grant or before applying for a further grant on the same object, whichever is earlier. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have reached the beneficiaries.

During the year 2022-23, ₹146.04 crore pertaining to outstanding 65 UCs for the period up to 31 March 2023 was cleared. The position of outstanding UCs as on 31 March 2023 is given below:-

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Up to 2021-22	145	252.09
2022-23	105	86.65
Total	250	338.74

* The year mentioned above relates to "Due year" *i.e.* after 12 months/year of actual drawal.

Additions during the year 2022-23 is 107 UCs amounting to ₹89.08 crore.

During the year 2021-22, ₹292.78 crore pertaining to outstanding 102 UCs for the period up to 31 March 2022 was cleared. The position of outstanding UCs as on 31 March 2022 is given below:

Year	Number of UCs Outstanding	Amount (₹ in crore)
Up to 2020-21	149	316.34
2021-22	61	81.80
Total	210	398.14

This has reference to the Statement 10 and Appendix III.

(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:

Status of interest paid by the Government towards NPS Fund during 2022-23

(₹ in crore)

Funds/Deposits	Balance on 1 April 2022	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
Defined Contribution Pension Scheme for Government Employees	204.24	Interest calculated as per the rate of interest notified by the Government/payable to General Provident Fund @ 7.1 per cent	14.50	10.62	3.88

Short payment of the interest amounting to ₹3.88 crore has resulted in understatement of Revenue expenditure to that extent.

This has reference to figures in Statements 15, 21 and 22.

(viii) Guarantees given by the Government: As per Section 9 (2) (iv) of Nagaland FRBM Act, the State Government is to limit the amount of annual incremental risk weighted guarantees to one per cent of the Total Revenue Receipt or one per cent of the estimated GSDP in the preceding current year, whichever is lower. The cumulative amount guaranteed by the State Government as on 31 March 2023 is ₹189.96 crore. The outstanding guarantees of ₹189.96 crore as on 1 April 2022, work out to 1.41 per cent of the State Revenue Receipts of the year 2021-22 (₹13,451.14 crore) and are more than the limits prescribed.

The State Government does not levy any guarantee commission on issue of Guarantees.

The relevant figures are available in Statements 9, 14 and 20.

(ix) Expenditure on Ecology and Environment:

The expenditure incurred by the State Government towards environment is depicted in the Finance Accounts up to the level of Minor Head under various functional heads of accounts. During the year 2022-23, the Government of Nagaland incurred expenditure of ₹1.53 crore against the budget allocation of ₹1.53 under Major Head 3435-Ecology and Environment.

During the year 2021-22, the Government of Nagaland incurred ₹1.33 crore against the budget allocation of ₹1.33 crore under Major Head 3435-Ecology and Environment.

This has reference to Statements 15 and 16.

(x) Expenditure relating to unforeseen/extraordinary events:

During the year 2022-23, the Government of Nagaland incurred ₹155.99 crore on relief measures relating to unforeseen/extraordinary events (*e.g.* Management of Natural Disaster, Repairs & restoration of damaged roads, irrigation canals *etc.*) under Major Head 2245-Relief on account of Natural Calamities and 4250-Capital Outlay on other Social Services -101-Natural Calamities. Out of ₹155.99 crore, Revenue Expenditure was ₹153.02 crore and Capital Expenditure was ₹2.97 crore.

The Government received ₹141.70 crore from the Central Government for this purpose, being grant- in-aid/central assistance *etc.*, which has been accounted for under Minor Head 104 State Disaster Response Fund (₹34.40 crore) and 106 Grants towards contribution to National Disaster Response Fund (₹107.30 crore) below Major Head 1601 Grant-in-Aid.

This has reference to Statements 2, 4, 5, 14, 15 and 16.

(xi) Writing off of Central Loans: On 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 repay to the Ministry of Finance. The Government of Nagaland had made excess repayment of ₹7.07 crore (principal ₹2.17 crore, interest ₹4.90 crore) at end of 31 March 2013, of which, Ministry of Finance has so far adjusted ₹0.40 crore (Principal ₹0.22 crore and *Interest* ₹0.18 crore).

This has reference to Statement 17.

(xii) Loans given by the State Government: In respect of old loans (detailed accounts of which are maintained by the Principal Accountant General (A&E)) amounting to ₹2.60 crore involving five Departments, recoveries of principal and interest have not been effected during the past several years and such loans are outstanding for more than 10 years old.

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹2.60 crore to Statutory Bodies/Other entities (details are in additional disclosures to Statement 18). 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 Finance Accounts.

This has reference to Statements 7 & 18.

(xiii) Committed Liabilities: In terms of the Twelfth Finance Commission recommendations, action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual-based system of accounting, some additional information in the form of statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has to furnish information on Committed Liabilities, 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, the Central Assistance released is now classified as Central Assistance/Share under Centrally Sponsored Schemes.

The total expenditure booked under Centrally Sponsored Schemes is ₹2,430.91 crore (Revenue Expenditure ₹1,400.91 crore and Capital Expenditure ₹1,030.00 crore), which includes expenditure out of Central Assistance and State share for Centrally Sponsored Schemes.

This has reference to Statements 15 and 16.

(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, ₹1,502.05 crore was directly received by the implementing agencies in the State during 2022-23, which included transfer to intermediaries/beneficiaries.

The direct transfer of fund to the implementing agencies has increased by 39.60 *per cent* as compared to previous year (from ₹1,075.95 crore in 2021-22 to ₹1,502.05 crore in 2022-23). Details are in *Appendix-VI of the Finance Accounts*.

(xvi) Off-Budget Liabilities of State Government: The State Government did **not disclose** the off-budget liabilities in their budget documents/annual financial statements. The State Government stated that no provision had been made for Off-Budget liabilities during the year 2022-23.

(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 March 2021 had notified procedure for release of funds under Centrally Sponsored Scheme (CSS) and monitoring utilisation of the funds released

through Single Nodal Agency (SNA). For each CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorised to conduct Government business by the State Government. As per the procedure, the State Government is to transfer the Central share received in its accounts to the concerned SNA's account along with State share.

As per SNA report of PFMS portal, the State Government received ₹1,672.68 crore being Central share during the year 2022-23 in its Treasury Accounts. As on 31 March 2023, the Government transferred Central share of ₹1,979.60 crore received in Treasury Accounts and State share of ₹379.32 crore to the SNAs. The amount is transferred through Fully Vouched Bills. Detailed vouchers and supporting documents of actual expenditure were not received by AG (A&E) office from the SNAs. An amount of ₹990.75 crore is lying unspent in the bank accounts of SNAs as on 31 March 2023.

As per details furnished by State Government, an amount of ₹1,702.05 crore was received by State Government being total Central share during the year. The proportionate State Share was ₹185.21 crore. During 2022-23, the State Government transferred total ₹1,635.59 crore to the SNAs out of due amount of ₹1,887.26 crore through Fully Vouched Contingent Bills. The details of unspent balance is not furnished by State Government. The difference needs reconciliation.

4. Contingency Fund: In exercise of the powers conferred by Section 3 of the Nagaland Contingency Fund Act, 1964, the State Government made the Nagaland Contingency Fund Rules, 1964 for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of the State of Nagaland. The Contingency Fund of the State of Nagaland has a corpus of ₹0.35 crore during 2022-23. No amount was withdrawn from the Contingency Fund during the year. As on 31 March 2023, Contingency Fund has a balance of ₹0.35 crore.

The relevant figures are available in Statements 1, 2, and 21.

5. Public Account:

(i) National Pension System: During the year 2022-23, total contribution to Defined Contribution Pension Scheme was ₹350.65 crore (Employees' contribution ₹137.08 crore and Government's contribution ₹202.48 crore, interest paid by State Government ₹10.62 crore and Service charge to NSDL ₹0.46 crore). The detailed information on government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹350.65 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme.

(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 and 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 ₹34.40 crore as Central Government's share. The State Government's share during the year is ₹4.00 crore.

The State Government transferred ₹38.40 crore (Central share ₹34.40 crore and State share ₹4.00 crore) to the Fund under Major Head 8121-122 SDRF.

The State received ₹107.30 crore from the Central Government towards NDRF, out of which, ₹107.30 crore was transferred to the fund as on 31 March 2023.

(b) The State Disaster Mitigation Fund (SDMF): The State Disaster Mitigation Fund (SDMF) is to be constituted under section 48 (1) (c) of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disaster covered under State Disaster Response Fund (SDRF)/National Disaster Response Fund (NDRF) guidelines and the State specific local disaster notified by the State Government from time to time. The State Government has created the SDMF vide Notification No. NSDMA/ACCTS/DMF/232/2018 dated 4 March 2021 under Major Head 8121-130- State Disaster Mitigation Fund. 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 ₹4.30 crore from the Central Government. The State Government Share was ₹0.48 crore. Non transfer of Central Share and State Share of ₹4.78 crore resulted in understatement of Revenue Expenditure to that extent.

(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 grant from the Ministry of Environment, Forest and Climate Change (GOI) under National Afforestation Programme. The State Government neither operated the 8336-Civil Deposit-103 State Compensatory Afforestation Deposits nor followed the guidelines for establishment of State Compensatory Afforestation Fund during the period 2022-23.

(B) Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund:

The Government of Nagaland set up the Consolidated Sinking Fund for amortization of loans in 2006-07. According to the guidelines of the Fund, States is to contribute a minimum of 0.50 *per cent* of their outstanding liabilities (internal debt + public account) as at the end of the previous year to the Consolidated Sinking Fund. In the year 2022-23, Government contributed no amount, as against ₹66.55 crore it was required to contribute to the fund resulting in understatement of Revenue Expenditure. The total accumulation of the Fund is ₹1,561.87 crore at the end of the March 2023.

(b) Guarantee Redemption Fund: The State Government constituted the Guarantee Redemption Fund to be administered by RBI. The latest amendment to the Fund notification issued by the State Government, effective from the year 2006, stipulates that the State Government shall initially contribute amount of ₹4.00 crore and thereafter, an amount equivalent to at least 1/5th of the outstanding invoked guarantee plus an amount of guarantee likely to be invoked. It is open to the Government to increase the contribution to the fund at its discretion. The Fund shall be gradually increased so as to reach the level deemed sufficient to meet the amount of anticipated guarantees. During the year, Government contributed no amount, as against ₹38 crore it was required to contribute to the Fund which resulted in understatement of Revenue Expenditure to that extent. The total accumulation of the Fund was ₹40.54 crore as on 31 March 2023.

Transactions in the Fund are depicted in Statements 21 and 22.

(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- Subvention of Central Road Infrastructure Fund through functional Major Head(s).

During the year 2022-23, the State Government received grants of ₹28.39 crore towards Central Road and Infrastructure Fund. The State Government transferred the entire amount to the Fund in the Public Account incorrectly through Capital Head of Account *i.e.* "5054-05-337", instead of designated head "797-Transfer to Reserve Fund" below Revenue Expenditure Heads (3054-05), which resulted in understatement of Revenue Expenditure to that extent.

(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 ₹865.70 crore (₹80.55 + ₹785.15) under Major Heads 8658 and 8782 (₹906.58 crore as on 31st March 2022).

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

(iv) Cheques and Bills: Credit balance under MH 8670 Cheques and Bills indicates cheques issued but remaining un-encashed. The opening balance as on 01 April 2022 was ₹0.02 crore (Debit). During 2022-23, Cheques worth ₹2.45 crore were issued, against which ₹2.45 crore was encashed during the year, leaving a closing balance of ₹0.02 crore (Debit) as on 31 March 2023. The closing

balance represents expenditure originally booked in various financial years under different functional Major Heads, which has not resulted in any cash outflow to the Government of Nagaland till 31 March 2023.

(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 ₹14.81 crore (*during 2021-22 total collection was ₹53.38 crore*) as Labour Cess under Major Head 8443-Civil Deposit- 108-Public Works Deposit and transferred ₹14.35 crore (*2021-22: ₹53.38 crore*) to the Building and Other Construction Workers Welfare Board. There was short transfer of ₹0.46 crore Labour Cess to the Board.

(vi) Cash Balance: The Cash balance as on 31 March 2023 as per the record of Principal Accountant General was ₹320.80 crore (Credit) and that reported by the RBI was ₹18.76 crore (Debit). There was a net difference of ₹302.04 crore (credit), mainly due to incorrect reporting by Agency Banks to the RBI and misclassifications by the Banks/Treasuries. The difference is under reconciliation.

The Cash Balance as on 31 March 2022 as per record of Principal Accountant General was ₹(-)399.64 crore (Credit) and that reported by the RBI was ₹544.41 crore (Debit). There was a net difference of ₹144.77crore (Debit), mainly due to incorrect reporting by Agency Banks to the RBI and misclassification by the Banks/Treasuries.

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

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 (Illustrative)	Impact on Revenue expenditure	
		Overstatement (₹ in crore)	Understatement (₹ in crore)
3 (ii)	Misclassification between Revenue and Capital expenditure and vice versa	3.29	23.96
3 (vii)	Interest Adjustment :- Defined Contribution Pension Scheme for Government Employees	0.00	3.88
5 (ii)(A) (b)	Non transfer of State Disaster Mitigation Fund (SDMF) Grant into SDMF in Public Account	0.00	4.78

Para Number	Item (Illustrative)	Impact on Revenue expenditure	
		Overstatement (₹ in crore)	Understatement (₹ in crore)
5 (ii) (B) (a)	Non-contribution to Consolidated Sinking Fund	0.00	66.55
5 (ii) (B) (b)	Short transfer to Guarantee Redemption Fund	0.00	0.38
5 (ii) (B) (c)	Transfer to Central Road and Infrastructure Fund through Capital heads of accounts instead of revenue heads of accounts	0.00	28.39
Total (Net) Impact		3.29	127.94

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