**SUMMARY OF APPROPRIATION ACCOUNTS, 2022-23 –Concld.**

The excess over the following voted grant/appropriation requires regularisation:

**Revenue and Capital Section:**

The excess expenditure of ₹1,67,440.76 lakh incurred under Appropriation No. 2 Interest payment and Debt Services which requires regularisation from the State Legislature.

As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures shown against them do not include recoveries which are adjusted in the accounts in reduction of expenditure. The net expenditure figures are shown in the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 2022-23 and that shown in the Finance Accounts for that year is indicated below:

**(` in lakh**)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | ***Charged*** | | **Voted** | |
|  | *Revenue* | *Capital* | Revenue | Capital |
| Total expenditure according to the Appropriation Accounts | *92,916.46* | *9,40,472.18* | 13,27,113.88 | 3,49,181.07 |
| Deduct- Total of Recoveries |  |  | 4,132.01 |  |
| Net total expenditure as shown in statement No.11 of the Finance Accounts | *92,916.46* | *9,40,472.18* | 13,22,981.87 | 3,49,181.07 |

Capital includes Loans and Advances and Public Debt.

The details of recoveries referred to above are given in Appendix at Page 368.

There is no Contingency Fund of the Government of Manipur.