



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

# Report of the Comptroller and Auditor General of India on State Finances for the year 2023-24



**Government of Manipur**  
**Report No. 1 of 2025**  
**(State Finances Audit Report)**



Laid Before Legislature

On.

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**Report of the  
Comptroller and Auditor General of India  
on  
State Finances for the year 2023-24**

**Government of Manipur  
Report No. 1 of 2025**



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# PREFACE

1. This Report on the Finances of the State Government of Manipur has been prepared for submission to the Governor of Manipur under Article 151 of the Constitution.
2. Chapter 1 of this Report contains the basis and approach to State Finances Audit Report, structure of the Report, structure of Government Accounts, budgetary processes, trends in key fiscal parameters like revenue surplus/ deficit, fiscal surplus/ deficit, *etc.*
3. Chapters 2 & 3 of the Report contain audit findings on matters arising from an examination of the Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2024. Information has been obtained from Government of Manipur, wherever necessary.
4. Chapter 4 on ‘Quality of Accounts & Financial Reporting Practices’ provides an overview and status of the State Government’s compliance with various financial rules, procedures and directives during the current year.



# **EXECUTIVE SUMMARY**



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## ***EXECUTIVE SUMMARY***

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### ***About the Report***

*This Report of the CAG of India is on the State Finances for the year 2023-24. It provides an overview of the finances, budgetary management and quality of accounts, financial reporting practices and other matters relevant to State Finances.*

*This executive summary highlights the contents of this report and through snapshots of the important figures and aspects, provides insight into fiscal sustainability, performance against the budget intent, revenue and expenditure projection, the reasons for variations and its impact.*

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Gross State Domestic Product (GSDP) (at current prices) grew at a Compounded Annual Growth Rate (CAGR) of 10.84 *per cent* from ₹ 29,813 crore in 2019-20 to ₹ 44,995 crore in 2023-24. Budget Outlay of the State grew at a Compounded Annual Growth Rate (CAGR) of 16.66 *per cent* from ₹ 20,961.51 crore in 2019-20 to ₹ 38,819.61 crore in 2023-24.

There was 11.81 *per cent* growth in GSDP from ₹ 40,243 crore in 2022-23 to ₹ 44,995 crore in 2023-24. The revenue receipts decreased by 7.47 *per cent* and the percentage of revenue receipts over GSDP decreased from 39.49 *per cent* in 2022-23 to 32.68 *per cent* in 2023-24. The tax revenue increased by 7.48 *per cent* during the period and the State's own tax revenue decreased by 34.50 *per cent* in 2023-24. The total expenditure (revenue expenditure, capital expenditure and loans and advances) of the State decreased from ₹ 17,650.80 in 2022-23 to ₹ 16,570.59 crore in 2023-24, decreasing by 6.12 *per cent*. Of this, revenue expenditure showed a 2.38 *per cent* decrease from 2022-23. Revenue Surplus decreased from ₹ 1,734.17 to ₹ 884.42 crore registering 49.00 *per cent* decrease over 2022-23, while fiscal deficit increased from ₹ 1,756.55 crore in 2022-23 to ₹ 1,863.34 crore in 2023-24, increasing by 6.08 *per cent*.

### ***Revenue Receipt and Expenditure***

The continuous mismatch between receipts and expenditure indicates rising fiscal stress. The State has different sources of receipts such as State Own Tax Revenue, Non-tax Revenue, Devolution of States' share in taxes, Grants in aid and transfers from the Union Government and non-debt capital receipts. The State Government's expenditure includes expenditure on revenue account as well as capital expenditure (assets creation, loans and advances, investments, *etc.*).

From 2019-20 to 2023-24, revenue receipts grew at a CAGR of 8.32 *per cent* from ₹ 10,684.16 crore to ₹ 14,706.17 crore. Capital receipts also increased from ₹ 1,209.42 crore to ₹ 2,534.93 crore with a CAGR of 20.32 *per cent* during this period.

The share of Grants-in-aid in revenue receipts fell from 49.61 *per cent* in 2019-20 to 35.26 *per cent* in 2023-24 at CAGR of -0.55 *per cent*, indicating decrease in reliance on support from the Government of India. The State Government received ₹ 2,641.62 crore as Central share for the Centrally Sponsored Schemes (CSSs) in the year.

Revenue expenditure is incurred to maintain the current level of services and payment for the past obligation. As such, it does not result in any addition to the State's infrastructure and service network. Between 2019-20 and 2023-24, revenue expenditure increased from ₹ 10,238.63 crore (34.34 *per cent* of GSDP) to ₹ 13,821.75 crore (30.72 *per cent* of GSDP). It consistently made up a significant portion (80 to 90 *per cent*) of the total expenditure during this period, growing at a CAGR of 7.79 *per cent* during the period.

#### *Result of expenditure beyond means*

The gap between the revenue receipt and revenue expenditure results in revenue deficit/surplus. The revenue surplus of the State increased to ₹ 884.42 crore (1.97 *per cent* of GSDP) in the current year from ₹ 445.53 crore (1.49 *per cent* of GSDP) in the year 2019-20.

The State Government spent ₹ 2,748.59 crore only on capital account. This was 16.59 *per cent* of the total expenditure in the year 2023-24. Capital expenditure was just 28.17 *per cent* of the total borrowings which indicated that the borrowed funds were used for meeting current consumption and repayment of borrowings in addition to capital creation/development activities.

The gap between the total expenditure and total non-debt receipt of the State results in fiscal deficit. The fiscal deficit of the State increased to ₹ 1,863.34 crore (4.14 *per cent* of GSDP) in 2023-24 from ₹ 708.91 crore (2.38 *per cent* of GSDP) in 2019-20.

Under the revenue expenditure, the quantum of committed expenditure constitutes the largest share. Committed expenditure has the first charge on the resources and consists of interest payments, expenditure on salaries & wages and wages and pensions. Committed expenditure on interest payments, salaries and pensions constituted 57-65 *per cent* of revenue expenditure during 2019-20 to 2023-24. The Committed expenditure grew at CAGR of 9.53 *per cent* from ₹ 6,262.69 crore in 2019-20 to ₹ 9,012.53 crore in 2023-24 {a decrease of 0.80 *per cent* over 2022-23 (₹ 9,085.51 crore)}.

In addition to the committed expenditure, inflexible expenditure decreased from 9.11 *per cent* to 6.90 *per cent* of revenue expenditure during 2019-20 to 2023-24, indicating a declining trend. However, in absolute terms, inflexible expenditure increased from ₹ 539.47 crore in 2022-23 to ₹ 953.06 crore in 2023-24 registering an increase of 76.67 *per cent*. Inflexible expenditure increased at a CAGR of 0.55 *per cent* during 2019-20 to 2023-24.

Taken together, the committed and inflexible expenditure in 2023-24 was ₹ 9,965.59 crore, 72.10 *per cent* of the revenue expenditure. High committed and inflexible expenditure leaves the Government with lesser flexibility for other priority sectors and capital creation.

### *Funds to Single Nodal Agency*

The Government of India and the State Government have introduced system of Single Nodal Agency (SNA) for implementation and fund flow for each Centrally Sponsored Scheme (CSS). The share of the Government of India and the State Government is transferred to the Bank Account of the SNA lying outside the Government Account. As per information available on the Public Financial Management System (PFMS) portal, during 2023-24, the State Government transferred ₹ 2,295.13 crore to the Single Nodal Account. The whole amount was transferred through Abstract Contingent bills. As on 31 March 2024, an amount of ₹ 619.46 crore, including both Central and State shares, were parked in SNA bank account.

### *Status of Subsidies given by the Government*

Within the non-committed expenditure, there is an increasing trend of subsidies, which increased from ₹ 120.11 crore in 2019-20 to ₹ 358.24 crore in 2023-24 i.e., from 1.17 *per cent* of the total revenue expenditure in 2019-20 to 2.59 *per cent* in 2023-24. The Compound Annual Growth Rate (CAGR) in respect of Subsidies was 0.01 *per cent* during the period 2019-24.

### *Off-budget borrowings*

The State Government, through Public Sector Undertakings, raised ₹ 153.07 crore as off-budget borrowings, which did not flow into the Consolidated Fund of the State but are required to be repaid and serviced through budget. In 2022-23, the State Government provided assistance / grants in aid of ₹ 43.01 crore for repayment (Principal: ₹ 13.08 crore and Interest ₹ 29.93 crore) and servicing of the off-budget borrowings.

### *Contingent Liabilities on account of Guarantees*

In 2023-24, the State Government issued fresh guarantees of ₹ 305.40 crore to Urban Development and Housing (₹ 96.00 crore), Power Sector (₹ 133.43 crore) and Manipur Police Housing Corporation MPHC (₹ 75.97 crore). There was an outstanding guarantee of ₹ 1,482.56 crore as on 31 March 2024. The State Government was yet to collect ₹ 3.05 crore as guarantee commission for the fresh guarantee given in 2023-24.

### *Fiscal sustainability*

Fiscal sustainability is examined in terms of macro-fiscal parameters such as deficits, level of debt and liabilities, commitments on account of off-budget borrowings, guarantees, subsidies, *etc.* So far as revenue and expenditure mismatch is concerned, one of the important constraints is committed and inflexible expenditure, which includes salaries and wages, pension payments, interests, *etc.* and also other inflexible expenditure such as those arising out of commitment for centrally sponsored schemes, transfer to reserve funds, transfer to local bodies, *etc.*

### *FRBM requirements and compliance with fiscal parameters*

The FRBM Act / Rules prescribes certain limits within which, revenue deficit, fiscal deficit, debt as a percentage of the Gross State Domestic Product (GSDP) should be, and similarly for guarantees as a percentage of revenue receipts of the previous year. In

2023-24, revenue surplus was 1.97 *per cent* of GSDP (₹ 44,995); fiscal deficit was 4.14 *per cent* of GSDP as against the limit of 3 *per cent*; total outstanding liability was 41.94 *per cent* of GSDP (MFRBM Act has not provided the targets after 2014-15).

Debt/GSDP (*per cent*) has fluctuated over the five-year period and is currently on the decline from 42.61 *per cent* in 2022-23 to 41.94 *per cent* in 2023-24 indicating that debt sustainability is more stable compared to the previous year.

Further, if the quantum of the off-budget borrowings is included as part of debt, the overall liability (Includes Public Debt and Public Account Liabilities) of the Government would be 42.28 *per cent* of the GSDP. Going by the fiscal trends, the State finances are heavily stressed.

A primary deficit can be seen from 2019-20 to 2023-24 and hence, it becomes evident that depending solely on economic growth would not suffice to cover the debt obligations of the State. The State generally maintained sustainable debt practices as the Growth Interest Differential (GID) is positive in four out of five years during 2019-24. It shows that the real growth exceeded the real effective interest rate in four years except during the year 2020-21.

### *Budget performance*

#### *Aggregate Budget outturn*

Budget performance in terms of budgetary intent and budget implementation is examined to assess extent to which the aggregate expenditure outturn reflects the amount originally approved both in terms of excess and saving.

In Revenue section, Budget Estimates were (-) 32.59 *per cent* more than expenditure outturn. This was due to deviation between 0 and  $\pm 25$  *per cent* in 11 Grants and 01 Appropriation, between  $\pm 25$  *per cent* and  $\pm 50$  *per cent* in 20 Grants and 02 Appropriations and between  $\pm 50$  *per cent* and  $\pm 100$  *per cent* in 18 Grants and equal to or more than 100 *per cent* in 01 Grant.

In Capital section, Budget Estimates was (-) 25.64 *per cent* more than expenditure outturn. This was due to deviation between 0 and  $\pm 25$  *per cent* in 02 Grants, between  $\pm 25$  *per cent* and  $\pm 50$  *per cent* in 02 Grants, between  $\pm 50$  *per cent* and  $\pm 100$  *per cent* in 19 Grants and 01 Appropriation and equal to 100 *per cent* in 15 Grants.

#### *Expenditure composition outturn*

Budget performance also looks at the extent to which the re-allocation between the main budget categories during the execution has contributed to variance in expenditure composition. This measure indicates the extent of variation between the final budget and the actual expenditure.

In Revenue section, expenditure outturn was (-) 26.47 *per cent* more than revised estimates. This was due to deviation between 0 and  $\pm 25$  *per cent* in 18 Grants and 01 Appropriation, between  $\pm 25$  *per cent* and  $\pm 50$  *per cent* in 18 Grants and 02 Appropriations, between  $\pm 50$  *per cent* and  $\pm 100$  *per cent* in 14 Grants.

In Capital section, expenditure outturn was (-) 21.90 *per cent* more than revised estimates. This was due to deviation between 0 and  $\pm 25$  *per cent* in 08 Grants and 01 Appropriation, between  $\pm 25$  *per cent* and  $\pm 50$  *per cent* in 05 Grants, between  $\pm 50$  *per cent* and  $\pm 100$  *per cent* in 25 Grants and equal to 100 *per cent* in 11 Grants.

It was noticed that supplementary provision of ₹ 426.04 crore during the year 2023-24 in 9 cases under 9 Grants (more than ₹ 10 crore in each case) proved unnecessary, as the expenditure did not come up even to the level of original provision.

#### *Regularization of Excess Expenditure over Grants/Appropriations*

The State Government has to get excesses over grants/appropriations regularised by the State Legislature as per Article 204 and 205 (1) (b) of the Constitution. Excess expenditure of ₹ 11,205,82 crore under Appropriation No. 2 occurring during the period 2019-20 to 2022-23 was not yet regularised in accordance with Article 205 of the Constitution. Additionally, during 2023-24, there was a total excess disbursement of ₹ 1,509.24 crore under one Grant and one Appropriation which also requires regularisation.

*Excess of expenditure over budgetary provisions under different grants is a serious lapse of budget rules and dilutes legislative approval over budgets. Departments which had incurred excess expenditure persistently should be identified to closely monitor their progressive expenditure and to seek supplementary grants/re-appropriations in time.*

#### *Quality of Accounts and Financial Reporting*

Quality of accounts and financial reporting covers items, transactions and events which relate to gaps in compliance, regularity weaknesses and issues relating to delay in receipt of those accounting records or adjustment records which evidence the actual expenditure. It also highlights issues pertaining to the accounts and financial reporting such as parking of funds outside the Government accounts, non- or short – discharging of liabilities and misclassification of transactions and data gaps.

#### *Reconciliation*

All Departments are required to reconcile their expenditure and receipts with the figures booked in the accounts in the Accountant General Office. The State Government reconciled 73.59 *per cent* of the total expenditure and 95.03 *per cent* of the receipts during the year.

#### *Compliance with IGAS*

As against the requirements of the Indian Government Accounting Standards (IGAS), the State Government partly complied with **IGAS-1: Guarantees given by the Government-Disclosure requirements**, **IGAS-2: Accounting and Classification of Grants-in-Aid and IGAS-3: Loans and Advances made by the Government.**

*Utilisation Certificates against conditional grants*

Despite the requirement of submitting Utilisation Certificates (UCs) against conditional grants within a stipulated time period, 6,599 outstanding UCs of ₹ 15,086.85 crore were pending as on 31 March 2024. Non-submission of UCs is fraught with the risk of misappropriation of funds and frauds.

*Detailed Countersigned Contingency (DCC) bills against AC bills*

Similarly, despite the requirement of submitting Detailed Countersigned Contingency (DCC) Bills against the advance money withdrawn through Abstract Contingency (AC) Bills, 1,917 AC bills of ₹ 7,379.84 crore were pending for submission of DCC bills as on 31 March 2024, out of which 1,645 AC Bills amounting to ₹ 5,257.59 crore pertained to the period up-to 2022-23. Non-submission of DCC within prescribed time breaches financial discipline and entails risks of misappropriation of public money and unhealthy practices.

*Funds outside Government Account*

A test-check of records revealed that in respect of 152 Drawing and Disbursing Officers (DDOs), funds amounting to ₹ 155.80 crore in 226 current/savings bank accounts which pertain to non-salary payments were parked in Commercial/Nationalised Banks which is in contravention of the order of Finance Department.

*Compliance with prevailing rules and codal provisions are meant to ensure control and accountability in accounting and financial reporting. Non-compliance and deviations impact the quality of accounting and financial reporting adversely. Non-timely submission of UCs against conditional grants, non-submission of DCC bills against AC bills, non-compliance with IGAS and funds remaining outside Government accounts have impacted the quality of accounts adversely.*

# **CHAPTER-I**

## **OVERVIEW**



# CHAPTER I OVERVIEW

## 1.1 Profile of the State

The State of Manipur is located in the north-eastern part of India. The total geographical area of the State is 22,327 sq. km. comprising the central valley and the hills surrounding the valley. There are 16 districts in the State, of which, six districts are located in the valley and ten districts are located in the hills. As per Census of India 2011 Population Projections for India and States 2011-36, the State's population is projected to increase from 29.65 lakh on 1<sup>st</sup> October 2014 to 32.67 lakh on 1<sup>st</sup> October 2024, showing a decadal population growth of 10.19 *per cent* against National Decadal Growth rate of 11.26 *per cent*. As on 1<sup>st</sup> October 2023, out of the total projected population of 32.38 lakh, 10.56 lakh people (32.61 *per cent*) live in urban areas and 21.82 lakh (67.39 *per cent*) in rural areas. The density of population is 146.32 persons per sq. km as per projected population as on 1<sup>st</sup> October 2024. The details are given in **Appendix 1.1 (Part C)**.

### 1.1.1 Gross State Domestic Product

Gross State Domestic Product (GSDP) is the value of all the goods and services produced within the boundaries of the State in a given period of time. Growth of GSDP is an important indicator of the State's economy, as it denotes the extent of changes in the level of economic development of the State over a period of time.

Trends in GSDP and Gross State Value Added (GSVA) compared to Gross Domestic Product (GDP) and Gross Value Added (GVA) respectively are shown in **Table 1.1** and sectoral contribution and sectoral growth in GSDP during the period 2019-20 to 2023-24 are depicted in **Chart 1.1** and **Chart 1.2**:

**Table 1.1: Trends in GSDP compared to the GDP (at current prices)**

Year	2019-20	2020-21	2021-22	2022-23	2023-24
<i>(₹ in crore)</i>					
<b>All INDIA</b>					
GDP	2,01,03,593	1,98,54,096	2,35,97,399	2,69,49,646	2,95,35,667
GVA	1,83,81,117	1,82,10,997	2,16,35,584	2,46,59,041	2,67,62,147
Growth rate of GDP over previous year (in <i>per cent</i> )	6.37	-1.24	18.85	14.21	9.60
Growth rate of GVA over previous year (in <i>per cent</i> )	7.02	-0.93	18.81	13.97	8.53
Per Capita GDP (in ₹)	1,49,915	1,46,480	1,72,422	1,94,879	2,11,725
<b>MANIPUR</b>					
GSDP	29,813	29,776	35,027	40,243 (Q)	44,995 (A)
GSVA	28,441	28,445	33,471	38,030	42,520
Growth rate of GSDP over previous year (in <i>per cent</i> )	8.85	-0.12	17.63	14.89	11.81
Growth rate of GSVA over previous year (in <i>per cent</i> )	8.21	0.01	17.67	13.62	11.81
Per Capita GSDP (in ₹)	86,681	84,731	1,10,184	1,25,406	1,38,959

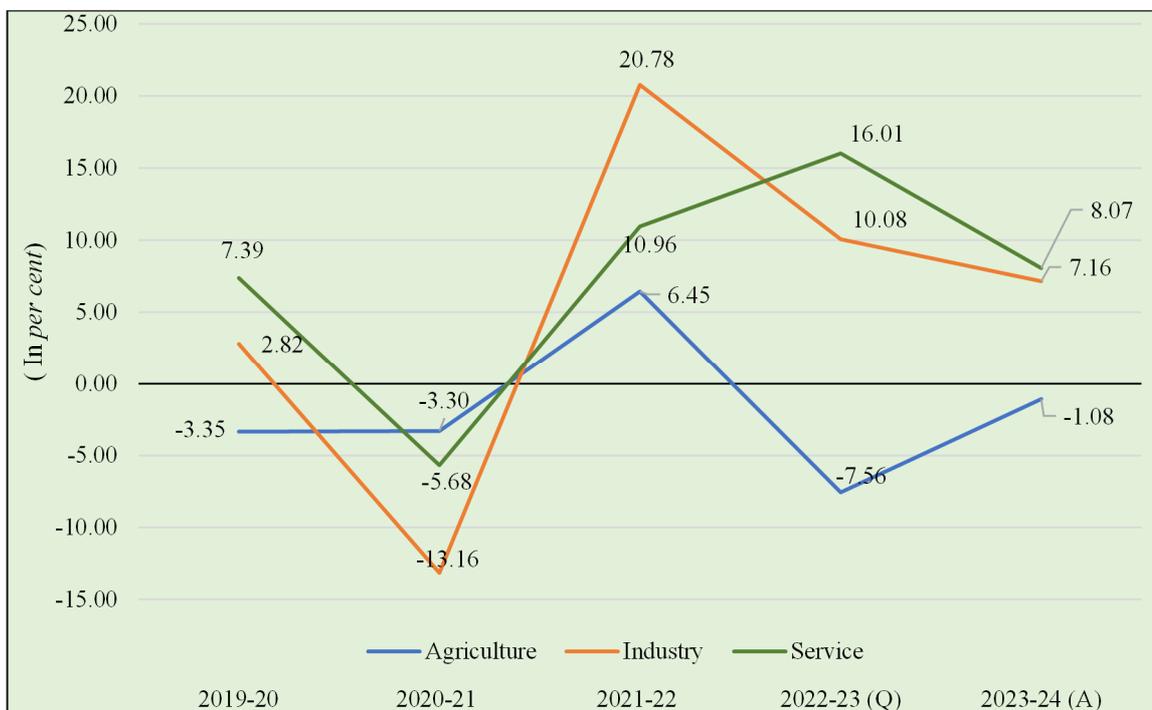
Source: Ministry of Statistics and Programme Implementation, GoI and Dept. of Economics and Statistics, Manipur; Q – Quick Estimates, A – Advanced Estimates.

The GSDP in 2023-24 at current prices was ₹ 44,995 crore and the GDP in 2023-24 at current prices was ₹ 2,95,35,667 crore. Further, the per capita GSDP of the State for the year 2023-24 was ₹ 1,38,959 which was below North-Eastern and Himalayan State of ₹ 2,01,137 crore and All India average of ₹ 2,11,725 crore.

The GSDP increased by ₹ 4,752 crore (11.81 per cent) from ₹ 40,243 crore in 2022-23 to ₹ 44,995 crore in 2023-24. The growth rate of GSDP showed a fluctuating trend during 2019-20 to 2023-24. As compared to 2023-24, growth rate has decreased from 14.89 per cent in 2022-23 to 11.81 per cent in 2023-24.

GVA is being used for economic analysis by GoI and international organisations like the International Monetary Fund (IMF) and the World Bank as GVA is considered a better indicator of economic growth compared to GDP, as it ignores the impact of taxes and subsidies. While GDP can be and is also computed as the sum total of the various expenditures incurred in the economy including private consumption spending, government consumption and gross fixed capital formation or investment spending, reflecting essentially on the demand conditions in the economy, both measures have difference in treatment of net taxes as a result of which the inclusion of taxes in GDP may differ from the real output situation. From a policymaker’s perspective, it is therefore vital to have a comparison of the GVA and GSVA data for better analysis and making policy interventions. A major sectoral analysis of GSVA of Manipur for the period 2019-24 is given in **Charts 1.1** and **1.2**.

**Chart 1.1: Sectoral growth of State’s GSVA (at constant prices) for the years 2019-20 to 2023-24**



Source: Department of Economics and Statistics, Manipur.

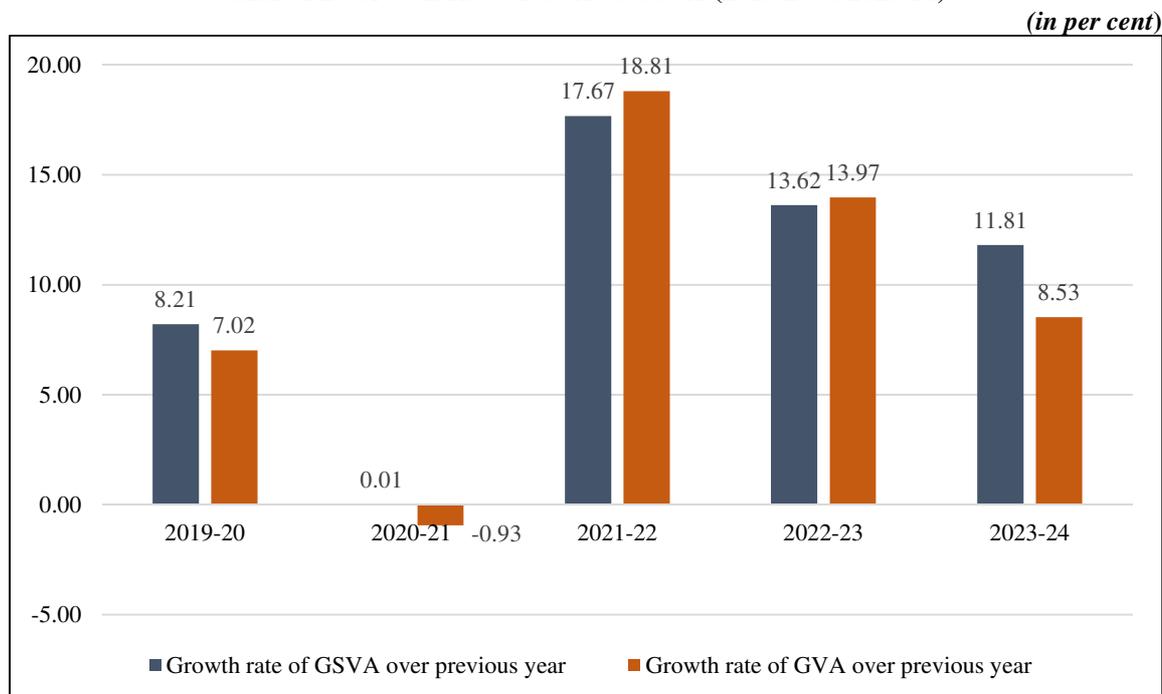
Q – Quick Estimates, A–Advanced Estimates.

As can be seen from the chart above, Service Sector was the major contributor to GSVA during the period 2019-24 with a fluctuating trend in growth which ranged from 7.39 to 16.01 per cent. During the same period, Industry Sector also exhibited a fluctuating trend

in growth which ranged from 2.82 per cent to 20.78 per cent and Agriculture Sector showed a growth declining trend during the last two years.

The trends of GVA and GSVA for the period from 2019-20 to 2023-24 is indicated in the Chart below:

**Chart 1.2: Growth Rate of GVA vs GSVA (2019-20 to 2023-24)**



Source: Directorate of Economics and Statistics, Manipur.

Note: In 2020-21, GSVA growth rate was 0.01 per cent.,

## 1.2 Basis and Approach to State Finances Audit Report

In terms of Article 151 (2) of the Constitution of India, the Reports of the Comptroller and Auditor General of India (CAG) relating to the accounts of a State are to be submitted to the Governor of the State, who shall cause them to be laid before the Legislature of the State. The State Finances Audit Report (SFAR) is prepared and submitted under Article 151 (2) of the Constitution of India.

Principal Accountant General (Accounts & Entitlements), Manipur prepares Finance Accounts and Appropriation Accounts of the State annually, from the vouchers, challans and initial and subsidiary accounts rendered by the Treasuries, State Government offices and departments responsible for keeping of such accounts, and statements received from the Reserve Bank of India. These accounts are audited independently by the Principal Accountant General (Audit) and certified by the CAG.

Finance Accounts and Appropriation Accounts of the State for the year 2023-24 constitute the core data for this Report. Other sources include the following:

- Budget of the State: for assessing the fiscal parameters and allocative priorities *vis-à-vis* projections, as well as for evaluating the effectiveness of its implementation and compliance with the relevant rules and prescribed procedures;

- Results of audit carried out by the office of the Principal Accountant General (Audit);
- Other data with departmental authorities and treasuries (accounting as well as MIS);
- GSDP data and other State related statistics; and
- Various audit reports of the CAG of India.

The analysis is also carried out in the context of recommendations of the Fourteenth Finance Commission (XIV FC), Fifteenth Finance Commission (XV FC), Manipur Fiscal Responsibility and Budgetary Management (MFRBM) Act, 2005, and best practices and guidelines of the Government of India (GoI).

This Chapter provides a broad perspective of the finances of the State of Manipur during 2023-24 and an analysis of critical changes in the major fiscal aggregates in comparison to the previous years, keeping in view the overall trends during the last five years (2019-24). The layout of Finance Accounts, methodology adopted for assessment of fiscal position, profile of the State, *etc.*, are given in **Appendix 1.1 (Part A to D)**.

## **1.3 Overview of Government Account Structure and Budgetary Processes**

### **1.3.1 Structure of Government Accounts**

The Accounts of the State Government are kept in three parts:

#### **I. Consolidated Fund of the State (Article 266(1) of the Constitution of India)**

This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from financial institutions, special securities issued to National Small Savings Fund, *etc.*), Ways and Means Advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with the 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.

#### **II. Contingency Fund of the State (Article 267(2) of the Constitution of India)**

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.

#### **III. Public Account of the State (Article 266(2) of the Constitution of India)**

Apart from above, 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 re-payables like Small Savings and Provident Funds, Deposits

(bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account is not subject to the vote of the Legislature.

### Budget Document

There is a constitutional requirement in India (Article 202) to present before the House or Houses of the Legislature of the State, a statement of estimated receipts and expenditures of the Government in respect of every financial year. This 'Annual Financial Statement' constitutes the main budget document. Further, the budget must distinguish expenditure on the revenue account from other expenditures.

**Revenue receipts** consists of tax revenue (Own Tax revenue plus share of Union taxes/duties), non-tax revenue and grants from Government of India.

**Revenue expenditure** consists of all those expenditures of the Government which do not result in creation of physical or financial assets. It relates to those expenses incurred for the normal functioning of the Government departments and various services, interest payments on debt incurred by the Government, and grants given to various institutions (even though some of the grants may be meant for creation of assets).

The **capital receipts** consist of:

- **Debt receipts:** Market loans, bonds, loans from financial institutions, net transaction under Ways and Means Advances, loans and advances from Central Government, *etc.*; and
- **Non-debt receipts:** Proceeds from disinvestment, recoveries of loans and advances, *etc.*

**Capital expenditure** includes expenditure on the acquisition of land, building, machinery, equipment and investment by the Government in shares of Public Sector Undertakings (PSU).

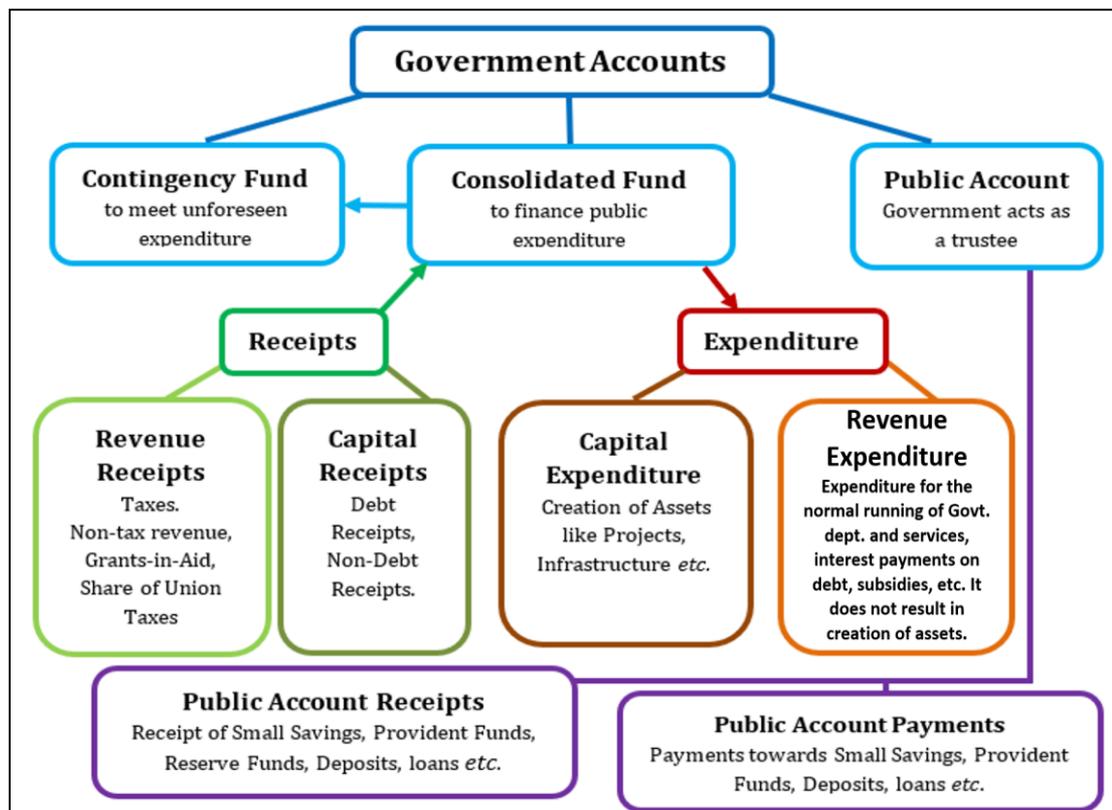
At present, we have an accounting classification system in Government that is both functional and economic.

	Attribute of transaction	Classification
Standardised in List of Major and Minor Heads by CGA	Function - Education, Health, <i>etc.</i> / Department	Major Head under Grants (4-digit)
	Sub-Function	Sub Major Head (2-digit)
	Programme	Minor Head (3-digit)
Flexibility left for States	Scheme	Sub-Head (2-digit)
	Sub-scheme	Detailed Head (2-digit)
	Economic nature/ Activity	Object Head-Salary, Minor Works, <i>etc.</i> (2-digit)

The functional classification lets us know the department, function, scheme or programme, and object of the expenditure. Economic classification helps organise these payments as revenue, capital, debt, *etc.* Economic classification is achieved by the numbering logic embedded in the first digit of 4-digit Major Heads. For instance, 0 and 1 is for revenue receipts, 2 and 3 for revenue expenditure, *etc.* Economic classification is also achieved by

an inherent definition and distribution of some object heads. For instance, generally “Salary” object head is revenue expenditure, “Construction” object head is capital expenditure. Object head is the primary unit of appropriation in the budget documents.

Chart 1.3: Structure of Government Accounts



**Public Debt and Public Liability:** In this report, ‘Public Debt’ has been taken to comprise market borrowings, institutional loans, special securities issued to National Small Savings Fund (NSSF), loan given by Central Government, *etc.* For this purpose, the major heads 6003 and 6004-Public Debt have been taken into consideration.

Further, the transactions relating to ‘Small, Savings, Provident Fund, *etc.*’ ‘Reserve Funds’ and ‘Deposit and Advances’ under Public Account are such that the Government incurs a liability to repay the moneys received or has a claim to recover the amounts paid. The transactions relating to “Remittances” and “Suspense” under Public Account includes merely adjusting heads such as transactions as remittances of cash between treasuries and currency chests and transfer between different accounting circles.

In this Report, ‘Public Liability’ has been taken to include the transactions under major heads 8001 to 8554 relating to ‘Small Savings, Provident Fund, *etc.*’ ‘Reserve Funds’ and ‘Deposit and Advances’ along with the transactions under major heads 6003 and 6004.

### 1.3.2 Budgetary Processes

In terms of Article 202 of the Constitution of India, the Governor of State shall cause to be laid before the State Legislature, a statement of the estimated receipts and expenditure of the State for the year, in the form of an Annual Financial Statement. In terms of Article 203, the statement is submitted to the State Legislature in the form of Demands for Grants/ Appropriations and after approval of these, the Appropriation Bill is passed by the

Legislature under Article 204 to provide for appropriation of the required money out of the Consolidated Fund.

The State Budget Manual details the budget formulation process and guides the State Government in preparing its budgetary estimates and monitoring its expenditure activities. Results of audit scrutiny of budget and implementation of other budgetary initiatives of the State Government are detailed in Chapter- III of this Report.

## 1.4 Snapshot of Finances

The following **Table 1.2** presents summary of the State's fiscal transactions during the year 2023-24 *vis-à-vis* Budget Estimates of 2023-24 and Actuals of the previous year 2022-23, while **Appendix 1.2** provides details of receipts and disbursement as well as the overall fiscal position during 2023-24.

**Table 1.2: Snapshot of Finances**

(₹ in crore)

Sl. No.	Components	2022-23 (Actuals)	2023-24 (Budget Estimate)	2023-24 (Actuals)	Percentage of Actual to B.E.	Percentage of Actuals to GSDP
1.	Tax Revenue	8,662.98	10,513.57	9,310.64	88.56	20.69
(i).	Own Tax Revenue	1,867.90	3,200.00	1,223.50	38.23	2.72
(ii).	Share of Union Taxes/Duties	6,795.08	7,313.57	8,087.14	110.58	17.97
2.	Non-Tax Revenue	457.59	400.00	209.57	52.39	0.47
3.	Grants-in-aid and Contributions	6,772.58	16,633.96	5,185.96	31.18	11.53
4.	<b>Revenue Receipts (1+2+3)</b>	15,893.15	27,547.53	14,706.17	53.38	32.68
5.	Recovery of Loans and Advances	1.10	3.79	1.08	28.50	0.00
6.	Other Receipts	0.00	0.00	0.00	0.00	0.00
7.	Borrowings and other Liabilities*	1,756.55	978.65	1,863.34	190.40	4.14
8.	<b>Capital Receipts (5+6+7)</b>	1,757.65	982.44	1,864.42	189.77	4.14
9.	<b>Total Receipts (4+8)</b>	17,650.80	28,529.97	16,570.59	58.08	36.83
10.	<b>Revenue Expenditure</b>	14,158.98	20,292.49	13,821.75	68.11	30.72
11.	Interest payments	874.19	944.27	976.58	103.42	2.17
12.	<b>Capital Expenditure</b>	3,484.24	10,013.79	2,748.59	27.45	6.11
13.	Loans and Advances	7.58	5.25	0.25	4.76	0.00
14.	<b>Total Expenditure (10+12+13)</b>	17,650.80	30,311.53	16,570.59	54.67	36.83
15.	<b>Revenue Surplus/Deficit (4-10)</b>	1,734.17	7,255.04	884.42	12.19	1.97
16.	<b>Fiscal Deficit {14-(4+5+6)}</b>	1,756.55	2,760.21	1,863.34	67.51	4.14
17.	<b>Primary Deficit (16-11)</b>	882.36	1,815.94	886.76	48.83	1.97

Source: Finance Accounts, Annual Financial Statement.

\* Sum of Net Public Debt, Net Contingency Fund, Net Public Account and Net Cash Balance.

The following are the significant changes noticed during 2023-24 over the previous year:

- Revenue Receipts decreased by 7.47 per cent (₹ 1,186.98 crore) over the previous year. The decrease was mainly due to decrease in Grants-in-aid and Contributions (₹ 1586.62 crore), State's Own Tax Revenue (₹ 644.40 crore) and State's Non-Tax Revenue (₹ 248.02 crore). The State could not achieve the projections of Budget Estimates for Revenue Receipts. The actual receipts was 53.38 per cent against the

budget provision. The State's Own Tax Revenue decreased by 34.50 *per cent* over the previous year 2022-23.

- State's Share of Union Taxes/Duties increased by 19.01 *per cent* (₹ 1,292.06 crore) in comparison to the previous year. It was due to increase in Taxes on Income Other than Corporation Tax (₹ 577.85 crore), Central Goods and Services Tax (₹ 533.07 crore), Corporation Tax (₹ 152.06 crore), Union Excise Duties (₹ 23.39 crore) and Customs (₹ 16.11 crore).
- Revenue Expenditure decreased by 2.38 *per cent* (₹ 337.23 crore) over the previous year. The decrease was mainly due to decrease in Economic Services (₹ 738.20 crore), partly offset by increase in General Services (₹ 573.24 crore) and Social Services (₹ 304.60 crore).
- Revenue Surplus decreased by 49.00 *per cent* (₹ 849.75 crore) over the previous year mainly due to decrease in Grants-in-aid and Contributions (₹ 1,586.62 crore), State's Own Tax Revenue (₹ 644.40 crore), State's Non-Tax Revenue (₹ 248.02 crore) partly offset by increase in State's Share of Union Taxes/Duties 19.01 *per cent* (₹ 1,292.06 crore).
- Capital Expenditure decreased by 21.11 *per cent* (₹ 735.65 crore) over the previous year expenditure. It was mainly due to decrease in Capital Outlay on Medical and Public Health (₹ 186.26 crore), Capital Outlay on Other Special Areas Programmes (₹ 163.27 crore), Capital Outlay on other Rural Development Programmes (₹ 162.26 crore), Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities (₹ 148.47 crore), and Capital Outlay on Water Supply and Sanitation (₹ 86.28 crore).
- Total Expenditure decreased by 6.12 *per cent* (₹ 1,080.21 crore) over the previous year. It was due to decrease in both Capital Expenditure (₹ 735.65 crore) and Revenue Expenditure (₹ 337.23 crore).
- Fiscal Deficit increased by 6.08 *per cent* (₹ 106.79 crore) as compared to that of the previous year. It was mainly due to decrease in Revenue Receipts by 7.47 *per cent* as compared to the previous year.

## 1.5 Snapshot of Assets and Liabilities of the Government

### 1.5.1 Composition of Assets and Liabilities

Government accounts capture the financial liabilities of the Government, and the assets created out of the expenditure incurred. **Appendix 1.3** gives an abstract of such liabilities and assets as on 31 March 2024, compared with the corresponding position of previous year. The liabilities consist mainly of internal borrowings, loans and advances from GoI, receipts from public account and reserve funds, and the assets comprise mainly the capital expenditure and loans and advances given by the State Government and cash balances.

A summarised position of Assets and Liabilities for the years 2022-23 and 2023-24 is shown in **Table 1.3**:

Table 1.3: Summarised position of Assets and Liabilities for the years 2022-23 and 2023-24

₹ in crore)

Liabilities					Assets				
		2022-23	2023-24	Per cent increase		2022-23	2023-24	Per cent increase	
<b>Consolidated Fund</b>									
A	Internal Debt	11,149.50	12,160.32	9.07	a	Gross Capital Outlay	33,560.75	36,309.35	8.19
B	Loans and Advances from GoI	1,313.24	1,854.79	41.24	b	Loans and Advances disbursed	210.93	210.10	-0.39
<b>Contingency Fund</b>									
		0.00	0.00	0.00			0.00	0.00	0.00
<b>Public Account</b>									
A	Small Savings, Provident Funds, etc.	1,513.45	1,459.77	-3.55	a	Advances	2.60	2.60	0.00
B	Deposits	1,380.79	1,445.61	4.69	b	Remittance	820.18	796.21	-2.92
C	Reserve Funds	1,788.98	1,951.301	9.07	c	Suspense and Miscellaneous	195.09	238.84	22.43
D	Remittances	0.00	0.00	0.00		<b>Cash Balance (including investment in Earmarked Fund)</b>	1,004.11	846.82	-15.66
	<b>Total</b>	<b>17,145.96</b>	<b>18,871.80</b>	<b>10.07</b>		<b>Total</b>	<b>35,793.66</b>	<b>38,403.92</b>	<b>7.29</b>
E	<b>Surplus in Government Account</b>	18,647.70	19,532.12	4.74					
	<b>Grand Total</b>	<b>35,793.66</b>	<b>38,403.92</b>	<b>7.29</b>		<b>Grand Total</b>	<b>35,793.66</b>	<b>38,403.92</b>	<b>7.29</b>

Source: Finance Accounts.

As could be seen from the table above, assets of the State Government during 2023-24 increased by ₹ 2,610.26 crore (7.29 per cent) over the previous year. The liabilities of the State Government also increased by ₹ 1,725.84 crore (10.07 per cent) over the previous year.

## 1.6 Fiscal Balance: Achievement of deficit and total debt targets

When a Government spends more than it collects by way of revenue, it incurs a deficit. There are various measures that capture Government deficit.

Deficits are financed by borrowing giving rise to Government debt. The concepts of deficits and debt are closely related. Deficits can be thought of as a flow which add to the stock of debt. If the Government continues to borrow year after year, it leads to the accumulation of debt and the Government has to pay more and more by way of interest. These interest payments themselves contribute to the debt.

By borrowing, the Government entails the burden of reduced consumption on future generations. This is because it borrows by issuing bonds to the people living at present but may decide to pay off the bonds some twenty years later by raising taxes or reducing expenditure. Also, Government borrowing from the people reduces the savings available

to the private sector. To the extent that this reduces capital formation and growth, debt acts as a 'burden' on future generations.

However, if Government deficits succeed in their goal of raising production, there will be more income and, therefore, more saving. In this case, both Government and industry can borrow more. Also, if the Government invests in infrastructure, future generations may be better off, provided the return on such investments is greater than the rate of interest. The actual debt could be paid off by the growth in output. The debt should not then be considered burdensome. The growth in debt will have to be judged by the growth of the economy (State GDP) as a whole.

Government deficit can be reduced by an increase in taxes or reduction in expenditure. However, the major thrust has been towards reduction in Government expenditure. This could be achieved through making Government activities more efficient through better planning of programmes and better administration.

The Central and individual State Governments have passed Fiscal Responsibility and Budget Management (FRBM) Act with the objective of ensuring prudence in fiscal management by eliminating revenue deficit, reducing fiscal deficit and overall/outstanding debt to acceptable level, establishing improved debt management and improving transparency in a medium term framework. In this context, the Act provides quantitative targets to be adhered by the State with regard to deficit measures and debt level.

The State Government enacted Manipur Fiscal Responsibility and Budget Management (MFRBM) Act in August 2005 to ensure prudence in fiscal management and fiscal stability by achieving sufficient Revenue surplus, reduction in Fiscal deficit, prudent debt management consistent with fiscal sustainability and greater transparency in fiscal operations of the State. As per Manipur FRBM Rules, 2005 (framed in December 2005 and modified thereafter) framed under the Act, fiscal targets of Revenue Surplus and Fiscal Deficit, *etc.* were fixed.

The targets under the Act and the Rules are given in **Appendix 1.1 (Part D)**. The yearly targets are also set out in the Medium Term Fiscal Policy Statements (MTFPS) placed in the State Legislative Assembly. The targets for major fiscal variables provided in MFRBM Act and Rules, MTFPS and actual achievements there against are depicted in **Tables 1.4 and 1.5**:

Table 1.4: Trends in Major fiscal parameters/variables vis-à-vis targets for the years 2019-24

Fiscal Parameters		Achievement (₹ in crore)				
		2019-20	2020-21	2021-22	2022-23	2023-24
Revenue Deficit (-) / Surplus (+) (₹ in crore)	T	Revenue Surplus				
	A	445.53 ✓	554.18 ✓	1448.85 ✓	1734.17 ✓	884.42 ✓
Ratio of Fiscal Deficit (-) / Surplus (+) to GSDP (in per cent)	T	3 per cent				
	A	2.38 ✓	6.35 ✗	5.15 ✗	4.36 ✗	4.14 ✗
Ratio of total outstanding liability to GSDP (in per cent)	T* <sup>1</sup>	MFRBM Act has not provided the targets after 2014-15				
		(40.11)	(42.80)	(41.50)	(41.80)	(41.20)
	A	38.26 ✓	44.28 ✗	43.83 ✗	42.61 <sup>2</sup> ✗	41.94 <sup>3</sup> ✗

\* Figures within the brackets for Outstanding Debt-GSDP Ratio are the XIV FC/XV FC projections.

Source: Finance Accounts and Budget documents.

The targets set by 15<sup>th</sup> FC and those projected in the State budget vis-à-vis achievements in respect of major fiscal aggregates with reference to GSDP during 2023-24 are given in Table 1.5:

Table 1.5: Targets vis-à-vis achievements in respect of major fiscal aggregates for the year

Fiscal Variables	Targets as prescribed by 15 FC	Targets in the Budget	Actuals	Percentage variation of actuals over	
				Targets of 15 FC	Targets in the Budget
Revenue Deficit (-) / Surplus (+) as per cent of GSDP	1.20	16.07	1.97	64.17	87.74
Fiscal Deficit (-) / Surplus (+) as per cent of GSDP	-3.00	-6.11	-4.14	38.00	32.24
Total outstanding liability/GSDP (per cent)	41.20	39.93	41.94	1.80	5.03

Source: 15 FC Report, Budget Documents and Finance Accounts.

Table 1.6: Actuals vis-à-vis projection in MTFPS during 2023-24

Sl. No.	Fiscal Variables	Projection as per MTFPS	Actuals	
			(2023-2024)	Variation (in per cent)
1.	Own Tax Revenue	3,523.00	1,223.50	-65.27
2.	Non-Tax Revenue	482.00	209.57	-56.52
3.	Share of Central Taxes	5,903.00	8,087.14	37.00
4.	Grants -in-aid from GoI	20,889.00	5,185.96	-75.17
5.	Revenue Receipts (1+2+3+4)	30,797.00	14,706.17	-52.25
6.	Revenue Expenditure	19,711.00	13,821.75	-29.88
7.	Revenue Deficit (-)/ Surplus (+) (5-6)	11,086.00	884.42	-92.02
8.	Fiscal Deficit (-)/ Surplus (+)	-2,259.00	-1,863.34	-17.51
9.	Debt-GSDP ratio (per cent)	37.00	41.94	13.35
10.	GSDP growth rate at Current prices (per cent)	12.00	11.81	-1.58

Source: Finance Department, GoM and Finance Accounts.

During the year 2023-24, the State Government could achieve the target fixed under MFRBM Act for maintaining Revenue Surplus. However, the State Government could not

<sup>1</sup> Figures differ with previous year's Report due to adoption of targets as per XIV and XV FC Reports.

<sup>2</sup> Off-budget borrowing of ₹ 180.51 crore during the year 2022-23 has not been considered for calculation of ratio.

<sup>3</sup> Off-budget borrowing of ₹ 153.07 crore during the year 2023-24 has not been considered for calculation of ratio.

achieve the targets fixed for Fiscal Deficit-GSDP ratio. Further, the State Government did not fix targets for Outstanding Debt-GSDP ratio in the MFRBM Act after the year 2014-15. However, during the last five years, outstanding Debt-GSDP ratio was within the limit of the XIV and XV Finance Commission's projections only during 2019-20.

The State Government could not achieve the projection of MTFPS in respect of Revenue Receipts by ₹ 16,090.83 crore (52.25 per cent) mainly due to less receipts *vis-à-vis* projection in Grants-in-Aid from GoI (₹ 15,703.04 crore), Own Tax Revenue (₹ 2,299.50 crore) and Non-Tax Revenue (₹ 272.43 crore).

Audit concludes that the State failed to exhibit prudent Own Revenue receipts management, resulting in a significantly lower Revenue Surplus than the projected figure. Underperformance in Tax and Non-tax revenues indicates a need for better revenue mobilization efforts.

Off-budget borrowings or off-budget financing generally refer to use of those financial resources by the Government for meeting expenditure requirements in a particular year or years, which are not reflected in the budget for that year/those years for seeking grant/appropriation, hence remaining outside legislative control. They are financed through Government owned or controlled public sector enterprises or departmental commercial undertakings, which raise the resources through market borrowings on behalf of the Government. However, the Government has to repay such debt and/or service the same from its budget. Therefore, off-budget borrowings/financing involve (i) payment of interest on recurrent basis and (ii) repayment of the borrowings from budget as and when it is due.

Audit analysis revealed that during the year 2023-24, two financial institutions<sup>4</sup> availed loan of ₹ 153.07 crore for implementation of various Government projects which was not reflected in the budget document. The borrowings by these Institutions had not formed part of the outstanding liabilities of the State Government during the year. During the year, the State Government repaid ₹ 43.01 crore (Principal amount: ₹ 13.08 crore and Interest amount: ₹ 29.93 crore) from the State budget which includes repayment of loan availed during the previous year 2022-23. Further, total repayments of ₹ 43.01 crore made during the year was serviced directly by the State Government. The details of loans availed by these institutions, purpose of the loans and repayment made during the year are given in the following table:

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<sup>4</sup> Planning and Development Authority and Manipur Police Housing Corporation.

Table 1.7 Repayment of Off-Budget Borrowings through Budget during 2023-24

Name of the Institution	Bank/ Financial Institutions	Loans Borrowed (₹ in crore)	Period of Loan	Purpose of Loan	Repayment during the year (₹ in crore)		Heads of Accounts debited	Source of Repayment (Principal & Interest)
					Principal	Interest		
Planning and Development Authority	HUDCO	77.10	10 years	Civil Secretariat, VIP Guest House, Govt. quarters, Manipur Institute of Performing Arts, Alternative Housing for resident of Tribal Colony	9.50	18.55	2217-01-800-41-00-35	State Budget
Manipur Police Housing Corporation	HUDCO	75.97	10 years	State Guest House Dwarka and PHQ	3.58	11.38	2055-00-001-18-02-36	State Budget
<b>Total</b>		<b>153.07</b>			<b>13.08</b>	<b>29.93</b>		

Source: Finance Department, Government of Manipur.

Payment of interest by debiting regular Major Head understated the interest payment head (Major Head 2049) which forms part of the committed liability of the State Government. Further, classifying the expenditure on repayment of loan (Principal) as Revenue Expenditure overstated the Revenue Expenditure to that extent. The repayment of off-budget borrowings (₹ 43.01 crore) was 3.00 *per cent* of own resources (Own Tax Revenue and Non-Tax Revenue) of the State (₹ 1,433.07 crore) and 0.31 *per cent* of Revenue Expenditure (₹ 13,821.75 crore) during the year 2023-24. The repayment of principal and interest resulted in understatement of Revenue Surplus and overstatement of Fiscal Deficit to that extent. As these borrowings are not disclosed in the budget, the Legislature is unaware of creation of such liabilities. Non - disclosure of off-budget borrowings through the State budget led to an understatement of Government liabilities by ₹ 153.07 crore.

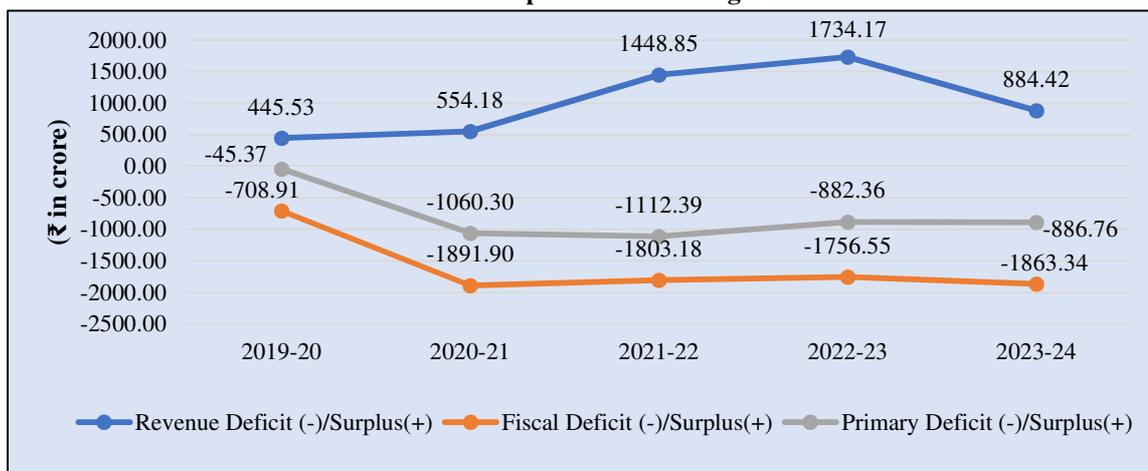
During Exit Conference (April 2025), the Finance Department stated that the borrowings are disclosed in the State Budget and incorporated as a part of the Manipur Fiscal Responsibility and Fiscal Management (MFRBM) documents which are placed in the State Legislature. Further, these Off-budget Borrowings are part of the Net Borrowing Ceiling while deciding the borrowing limits of the State Government by the GoI, under Article 293 (3) of the Constitution of India.

The reply is not acceptable as the Medium Term Fiscal Policy Statement, Fiscal Policy Strategy Statement & Macro Economic Framework Statement And Disclosures, March 2023, reveals that there is no disclosure on Off-Budget Borrowings in the said Budget document.

When a government spends more than it collects by way of revenue, it incurs a deficit. There are various measures that capture government deficit. Three key fiscal parameters *i.e.* Revenue, Fiscal and Primary deficit are usually used to indicate the extent of overall fiscal imbalance in the finances of the State during a specified period. The deficit/ surplus in the Government accounts represents gap between its receipts and expenditures. The nature of deficit/surplus is an indicator of the fiscal prudence of the Government. Further, the ways in which the deficit is financed and the resources mobilised are applied are important pointers to its fiscal health.

The following **Charts 1.4** and **1.5** present the trends in deficit parameters *i.e.* Revenue, Fiscal and Primary and trends in relation to GSDP during the period 2019-24.

**Chart 1.4: Trends in deficit parameters during 2019-20 to 2023-24**



Source: Finance Accounts.

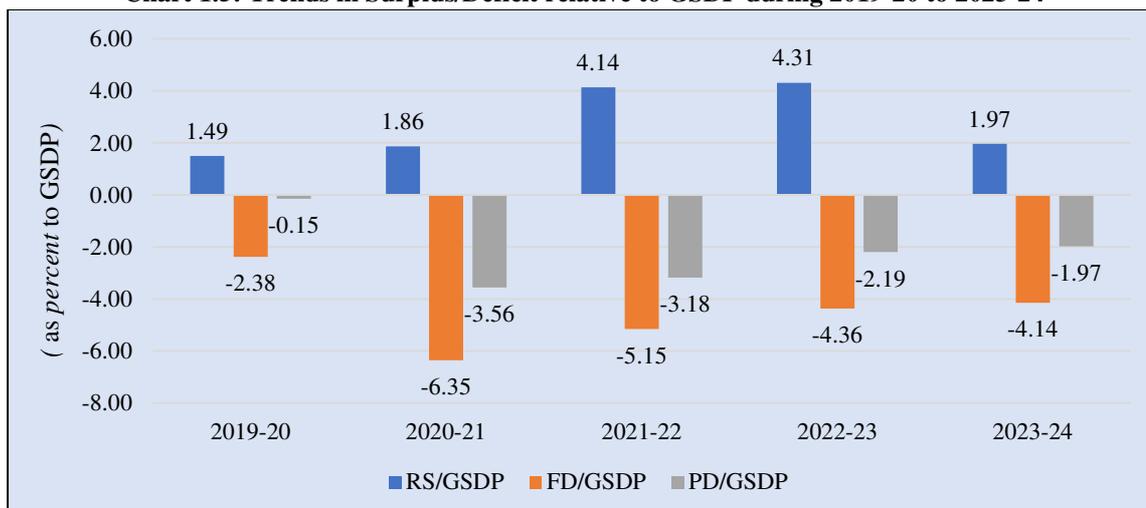
As can be seen from above chart, the State was able to maintain Revenue Surplus during the last five years 2019-24, ranging from ₹ 445.53 crore to ₹ 1,734.17 crore. As compared to 2023-24, Revenue Surplus decreased by ₹ 849.75 crore in 2023-24 mainly due to decrease in Grants-in-aid and Contributions (₹ 1586.62 crore), State’s Own Tax Revenue (₹ 644.40 crore), State’s Non-Tax Revenue (₹ 248.02 crore).

The Fiscal Deficit increased by ₹ 106.79 crore (from ₹ 1,756.55 crore in 2022-23 to ₹ 1,863.34 crore in 2023-24) and the Primary Deficit during the year 2023-24 also increased by ₹ 4.40 crore.

The State maintained the trend of Revenue Surplus in 2023-24 despite decrease of Revenue Receipts over the previous year.

Fiscal Deficit remains significant but has declined as a percentage of GSDP, indicating that borrowing is being managed relative to economic growth.

Prudent fiscal management is needed to ensure that debt-financed spending is focused on asset creation rather than recurring expenditures. A long-term fiscal consolidation roadmap should aim at sustaining Revenue Surplus while reducing Primary and Fiscal Deficits through enhanced revenue mobilization and expenditure efficiency.

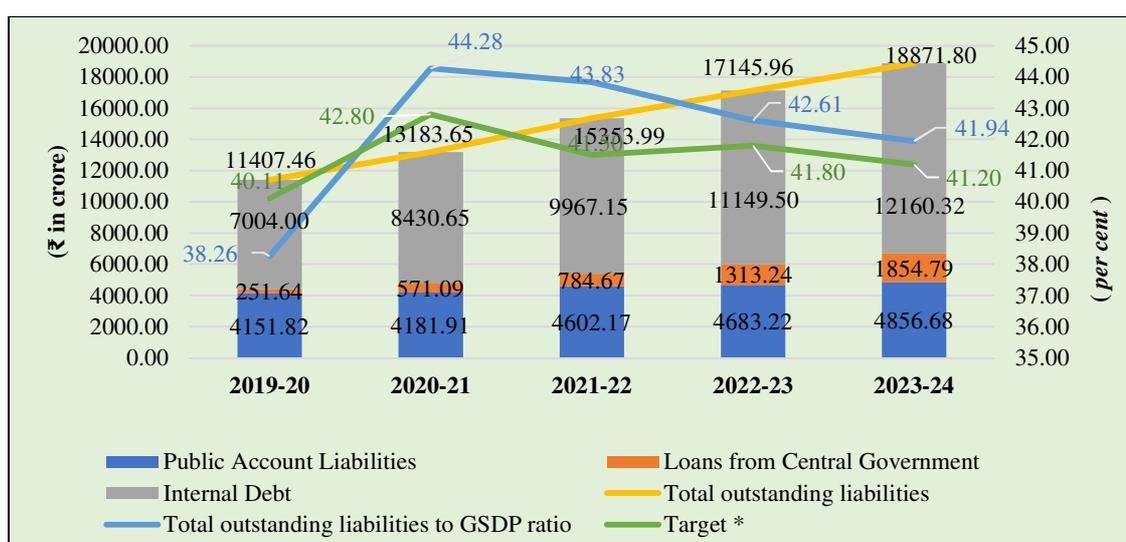
**Chart 1.5: Trends in Surplus/Deficit relative to GSDP during 2019-20 to 2023-24**

Source: Finance Accounts and Directorate of Economics and Statistics, Manipur.

As can be seen from the above chart, the Revenue Surplus-GSDP ratio depicted a fluctuating trend during 2019-24. The ratio decreased by 2.34 per cent as compared to the previous year. Both Fiscal Deficit-GSDP ratio and Primary Deficit-GSDP ratio depicted a fluctuating trend. The ratios decreased in 2023-24 as compared to the previous year, indicating that the expenditure of the State increased at a lower rate as compared to the increase of GSDP of the State.

Fiscal Deficit is usually financed by way of borrowings by the State giving rise to government debt. If the Government continues to borrow year after year, it will lead to accumulation of debt. Government debt is mainly composed of Internal Borrowings (Market loans, Ways and Means Advances *etc.*), Loans and Advances from GoI and receipts on Public Account (Small savings, Provident fund, *etc.*).

**Chart 1.6** depicts the trends in the components of liabilities.

**Chart 1.6: Trends in Fiscal Liabilities and GSDP**

\*As per XIV/XV FC projections.

The overall fiscal liabilities of the State increased steadily during 2019-20 to 2023-24, from ₹ 11,407.46 crore in 2019-20 to ₹ 18,871.80 crore in 2023-24 (excluding off-budget

borrowings of ₹ 153.07 crore). Fiscal liabilities increased by 10.07 per cent (₹ 1,725.84 crore) in 2023-24 over the previous year which was mainly due to increase in Internal Debt (₹ 1,010.82 crore) and Loans and Advances from Central Government (₹ 541.55 crore). Such a trend puts pressure on the State Government for meeting the burden on repayment of debt and interest thereon.

## 1.7 Constitution and Implementation of State Finance Commission

Article 243 I of the Constitution of India makes it mandatory for the State Government to constitute a Finance Commission on expiry of every five years for reviewing the financial position of the local bodies, for boosting their financial conditions, distributing net proceeds of the taxes, fees, tolls and duties, and allocating funds from the State Consolidated Fund as part of devolution of fiscal and financial powers and financial resources.

The Fourth State Finance Commission (FSFC) was already due since April 2018, but it was constituted only in October 2019 after a delay of 18 months. The recommendations of the FSFC cover the five years period from 2021 to 2026.

### 1.7.1 Status of implementation of recommendations on fiscal devolution

As per the recommendations of the FSFC, the State Government is required to transfer 10 per cent of the State's Own Tax Revenue to the local bodies including the Autonomous District Councils (ADCs). Out of this allocation, 35.28 per cent was to be transferred to Panchayati Raj Institutions (PRIs), 22.49 per cent to the Urban Local Bodies (ULBs) and the remaining 42.23 per cent to the Autonomous District Councils (ADCs). The position of funds released under the Third SFC and Fourth SFC to PRIs, ULBs and ADCs during the five years' period 2019-20 to 2023-24 is shown in the following table:

**Table 1.8: Statement showing funds released to ADCs, PRIs and ULBs under SFC**

(₹ in crore)

Year	State's Own Tax Revenue	Amount to be released to Local Bodies including ADCs (10 per cent)	Amount to be released to PRIs (35.28 per cent)	Amount actually transferred to PRIs (per cent of short release)	Amount to be released to ULBs (22.49 per cent)	Amount actually transferred to ULBs (per cent of short release)	Amount to be released to ADCs (42.23 per cent)	Amount actually transferred to ADCs (per cent of short release)
2019-20	1201.12	120.11	42.38	38.74 (8.58)	27.01	24.69 (8.60)	50.72	46.37 (8.58)
2020-21	1294.49	129.45	45.67	46.73 -	29.11	29.79 -	54.67	55.94 -
2021-22	1648.50	164.85	58.16	46.73 (19.65)	37.07	29.79 (19.65)	69.62	55.94 (19.65)
2022-23	1867.90	186.79	65.90	0.00	42.01	0.00	78.88	0.00
2023-24	1223.50	122.35	43.17	0.00	27.52	0.00	51.67	0.00

Source: Finance Accounts, Government of Manipur and Finance Department, GoM.

Note: Figures in brackets indicate short release in per cent.

During 2023-24, the State Government did not transfer any fund to the ULBs, PRIs and ADCs. The State Government in their reply stated that the terms of all local bodies had come to an end during 2022-23 and no fund was transferred to these bodies. However, elections for the local bodies were not held and thus the mandatory transfer of fund to

PRIs, ULBs and ADCs as per the recommendations of the SFCs or as a part of fiscal devolution and component of local bodies did not take place. Further, it is evident from the above table that during the years 2019-20 and 2021-22, actual release of funds by the State Government to the PRIs was lower than that recommended by the SFCs. Short release of fund to the PRIs ranged from 8.58 to 19.65 *per cent*. Similarly, there was short release of funds to ULBs ranging from 8.60 to 19.65 *per cent* during the same period. In the case of ADCs, the shortfall in the release of fund ranged from 8.58 to 19.65 *per cent* during the same period. Such shortfall would ultimately impede the development works in the PRIs, ULBs and ADCs of the State. However, during 2020-21, actual release to PRIs, ULBs and ADCs was more than the recommended amount.

## 1.8 Impact on Revenue and Fiscal Deficit, Post Audit

As per the FRBM Act, the State Government must ensure compliance to the targets fixed for the fiscal indicators such as deficits, ceiling on debt and on guarantees, *etc.* The Revenue Deficit and the Fiscal Deficit as worked out for the State gets impacted due to various circumstances such as misclassification of Revenue Expenditure as Capital Expenditure. Besides, Non-payment of interest in Defined Contribution Pension Scheme for Government Employees, Non-adjustment of interest on balances in State Compensatory Afforestation Fund, Short Transfer of Employer's share to Defined Contribution Pension Scheme, Non-transfer of Central share of SDRF to Public Account under MH 8121, *etc.* also impact the Revenue Surplus and Fiscal Deficit figures resulting in inaccurate surplus/deficit figure. **Table 1.9** shows the operation of the State which impacted Revenue Surplus and Fiscal Deficit during the year 2023-24.

**Table 1.9: Impact on Revenue Surplus and Fiscal Deficit**

(₹ in crore)

Particulars	Impact on Revenue Surplus		Impact on Fiscal Deficit	
	Overstated (-)	Understated (+)	Overstated (-)	Understated (+)
Misclassification between Revenue and Capital Expenditure.	-26.89	0.00	0.00	0.00
Non-payment of interest in Defined Contribution Pension Scheme for Government Employees	-13.63	0.00	0.00	13.63
Non-adjustment of interest on balance in State Compensatory Afforestation Fund	-8.40	0.00	0.00	8.40
Non-payment of interest in 8336-Civil Deposits/ 800 - Other Deposit	-0.06	0.00	0.00	0.06
Non-payment of interest in State Disaster Response Fund	-5.32	0.00	0.00	5.32
General and Other Reserve Funds 130 - State Disaster Mitigation Fund (SDMF)	-0.21	0.00	0.00	0.21
Repayment of Principal and interest on off-budget borrowing	0.00	43.01	-43.01	0.00
Short transfer of Employer's share to Defined Contribution Pension Scheme.	-41.35	0.00	0.00	41.35
Non-contribution of State matching share in State Disaster Response Fund (SDRF)	-2.09	0.00	0.00	2.09
Non-transfer of Central share of SDRF to Public account under MH 8121	-18.80	0.00	0.00	18.80

Particulars	Impact on Revenue Surplus		Impact on Fiscal Deficit	
	Overstated (-)	Understated (+)	Overstated (-)	Understated (+)
Non-transfer of the Manipur Building and Other Construction Workers' Welfare Cess	-0.55	0.00	0.00	0.55
Non-transfer of Grants to the Central Road and Infrastructure Fund	-146.98	0.00	0.00	146.98
<b>Total Impact</b>	<b>-264.28</b>	<b>43.01</b>	<b>-43.01</b>	<b>237.39</b>
<b>Total Net Impact</b>	<b>-221.27</b>		<b>194.38</b>	

Source: Finance Accounts.

It is evident from the table above that Revenue Surplus was overstated by ₹ 221.27 crore and Fiscal Deficit was understated by ₹ 194.38 crore. If the figures are adopted, the correct figure of the Revenue Surplus would be ₹ 663.15 crore<sup>5</sup> and Fiscal Deficit would be ₹ 2,057.72 crore<sup>6</sup> for the year 2023-24 (Reference Table no. 1.2).

## 1.9 Conclusion

The GSDP at current price increased by ₹ 4,752 crore (11.81 per cent) from ₹ 40,243 crore in 2022-23 to ₹ 44,995 crore in 2023-24, which was higher than the GDP growth rate of 9.60 per cent. The growth rate of GSDP showed a fluctuating trend during 2019-20 to 2023-24.

The State's Revenue Receipts decreased by 7.47 per cent (₹ 1,186.98 crore) over the previous year. Total Expenditure also decreased by 6.12 per cent (₹ 1,080.21 crore) over the previous year.

During 2023-24, the State's Revenue Surplus was ₹ 884.42 crore, decreased by 49.00 per cent (₹ 849.75 crore) over the previous year mainly due to decrease in Grants-in-aid and Contributions (₹ 1,586.62 crore), State's Own Tax Revenue (₹ 644.40 crore), State's Non-Tax Revenue (₹ 248.02 crore).

The Fiscal Deficit during 2023-24 was 4.14 per cent of GSDP and could not achieve the projection of the Manipur FRBM Act during the year. State Government did not fix targets for Outstanding Debt-GSDP ratio in the MFRBM Act after 2014-15. However, outstanding Debt-GSDP ratio was above the limit of the XIV and XV Finance Commission's projections during 2020-21 to 2023-24.

During the year 2023-24, two financial institutions availed loan of ₹ 153.07 crore for implementation of various Government projects which was not reflected in the budget document. The borrowings by these Institutions had not formed part of the outstanding liabilities of the State Government during the year. During the year, the State Government repaid ₹ 43.01 crore (Principal amount: ₹13.08 crore and Interest amount: ₹ 29.93 crore) from the State budget.

Post audit, the Revenue Surplus was overstated by ₹ 221.27 crore and Fiscal Deficit was understated by ₹ 194.38 crore due to non-contribution to Consolidated Sinking Fund, short transfer of Employer's share to Defined Contribution Pension Scheme, non-transfer of

<sup>5</sup> ₹ 884.42 crore – ₹ 221.27 crore = ₹ 663.15 crore.

<sup>6</sup> ₹ 1,863.34 crore + ₹ 194.38.00 crore = ₹ 2,057.72 crore.

Central share of SDRF to Public Account under MH 8121, Non-payment of interest in Defined Contribution Pension Scheme for Government Employees, non-adjustment of interest on balance in State Compensatory Afforestation Fund, Non-payment of interest in State Disaster Response Fund, non-contribution of State matching share in State Disaster Response Fund (SDRF), Non-transfer of the Manipur Building and Other Construction Workers' Welfare Cess, etc.

### **1.10 Recommendations**

- *The State Government needs to take steps to increase collection of Own Tax and Non-tax Revenue by focusing on other potential areas apart from State Goods and Services Tax.*
- *The State Government needs to increase its Capital Expenditure and give more impetus to asset creation for sustained economic growth.*
- *The State Government needs to keep up the trend of achieving the projections on major fiscal parameters made in the Manipur FRBM Act through prudent financial management and increase their Revenue Surplus and to keep fiscal deficit within the limit of the projection of the Manipur FRBM Act.*



## **CHAPTER-II**

# **FINANCES OF THE STATE**



## CHAPTER II

### FINANCES OF THE STATE

#### 2.1 Introduction

This Chapter provides a broad perspective of the finances of the State, analyses the critical changes in major fiscal aggregates relative to the previous year, overall trends during the five-year period from 2019-20 to 2023-24, debt sustainability of the State and key Public Account transactions based on the Finance Accounts of the State. Information was also obtained from the State Government wherever necessary.

#### 2.2 Major changes in Key Fiscal Aggregates during 2023-24 vis-à-vis 2022-23

**Table 2.1** gives a bird's eye view of the major changes in key fiscal aggregates of the State during 2023-24 as compared to the previous year.

**Table 2.1: Changes in Key Fiscal Aggregates in 2023-24 compared to 2022-23**

<b>Revenue Receipts</b>	<ul style="list-style-type: none"> <li>✓ Revenue receipts of the State decreased by 7.47 per cent</li> <li>✓ Own Tax receipts of the State decreased by 34.50 per cent</li> <li>✓ Non-Tax receipts decreased by 54.20 per cent</li> <li>✓ State's Share of Union Taxes and Duties increased by 19.01 per cent</li> <li>✓ Grants-in-Aid from Government of India decreased by 23.43 per cent</li> </ul>
<b>Revenue Expenditure</b>	<ul style="list-style-type: none"> <li>✓ Revenue expenditure decreased by 2.38 per cent</li> <li>✓ Revenue expenditure on General Services increased by 8.62 per cent</li> <li>✓ Revenue expenditure on Social Services decreased by 6.91 per cent</li> <li>✓ Revenue expenditure on Economic Services decreased by 26.90 per cent</li> <li>✓ Expenditure on Grants-in-Aid increased by 36.90 per cent</li> </ul>
<b>Capital Receipts</b>	<ul style="list-style-type: none"> <li>✓ Debt Capital Receipts decreased by 12.23 per cent</li> <li>✓ Non-debt Receipts decreased by 1.82 per cent</li> </ul>
<b>Capital Expenditure</b>	<ul style="list-style-type: none"> <li>✓ Capital expenditure decreased by 21.11 per cent</li> <li>✓ Capital expenditure on General Services increased by 47.76 per cent</li> <li>✓ Capital expenditure on Social Services decreased by 34.55 per cent</li> <li>✓ Capital expenditure on Economic Services decreased by 15.10 per cent</li> </ul>
<b>Loans and Advances</b>	<ul style="list-style-type: none"> <li>✓ Recoveries of Loans and Advances decreased by 1.82 per cent</li> <li>✓ Disbursement of Loans and Advances decreased by 96.70 per cent.</li> </ul>
<b>Public Debt</b>	<ul style="list-style-type: none"> <li>✓ Public Debt Receipts decreased by 12.23 per cent</li> <li>✓ Repayment of Public Debt decreased by 12.77 per cent</li> </ul>
<b>Public Account</b>	<ul style="list-style-type: none"> <li>✓ Public Account Receipts decreased by 6.41 per cent</li> <li>✓ Public Account Disbursement decreased by 11.47 per cent</li> </ul>
<b>Cash Balance</b>	<ul style="list-style-type: none"> <li>✓ Cash Balance decreased by 15.66 per cent</li> </ul>

Source: Finance Accounts.

Analysis of the above key fiscal aggregates is given in the succeeding paragraphs.

#### 2.3 Sources and Application of Funds

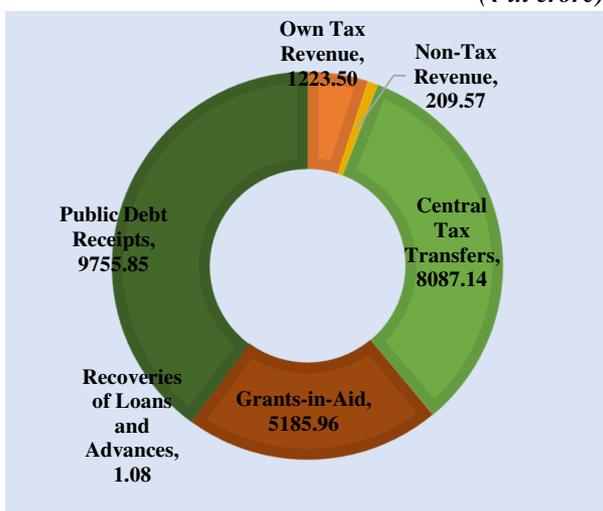
Comparison of components of the sources and application of funds of the State during the current year with those of the previous year is given in **Table 2.2**.

Table 2.2: Details of Sources and Application of funds during 2022-23 and 2023-24

		(₹ in crore)		
	Particulars	2022-23	2023-24	Increase (+)/Decrease (-)
Sources	A. Opening Cash Balance with RBI	1,073.19	1,004.11	-69.08
	B. Revenue Receipts	15,893.15	14,706.17	-1,186.98
	C. Recoveries of Loans and Advances	1.10	1.08	-0.02
	D. Public Debt Receipts (Net)	1,710.93	1,552.37	-158.56
	E. Public Account Receipts (Net)	-23.46	153.68	177.14
	<b>Total</b>		<b>18,654.91</b>	<b>17,417.41</b>
Application	A. Revenue Expenditure	14,158.98	13,821.75	-337.23
	B. Capital Expenditure	3,484.24	2,748.59	-735.65
	C. Disbursement of Loans and Advances	7.58	0.25	-7.33
	D. Closing Cash Balance with RBI	1,004.11	846.82	-157.29
	<b>Total</b>		<b>18,654.91</b>	<b>17,417.41</b>

Chart 2.1: Composition of Resources

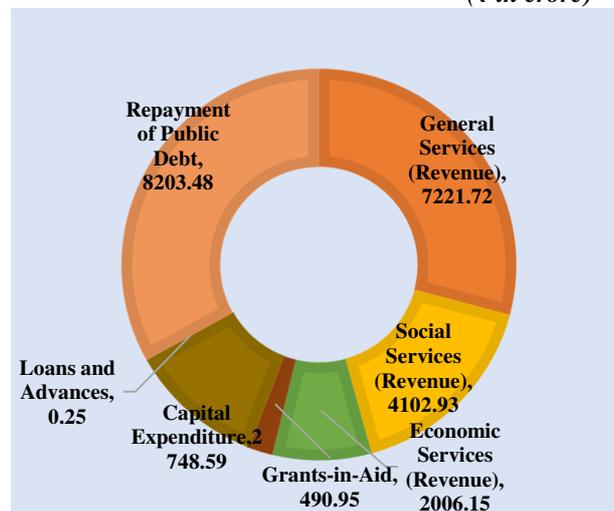
(₹ in crore)



Source: Finance Accounts.

Chart 2.2: Application of Resources

(₹ in crore)



Source: Finance Accounts.

## 2.4 Resources of the State

The resources of the State are described below:

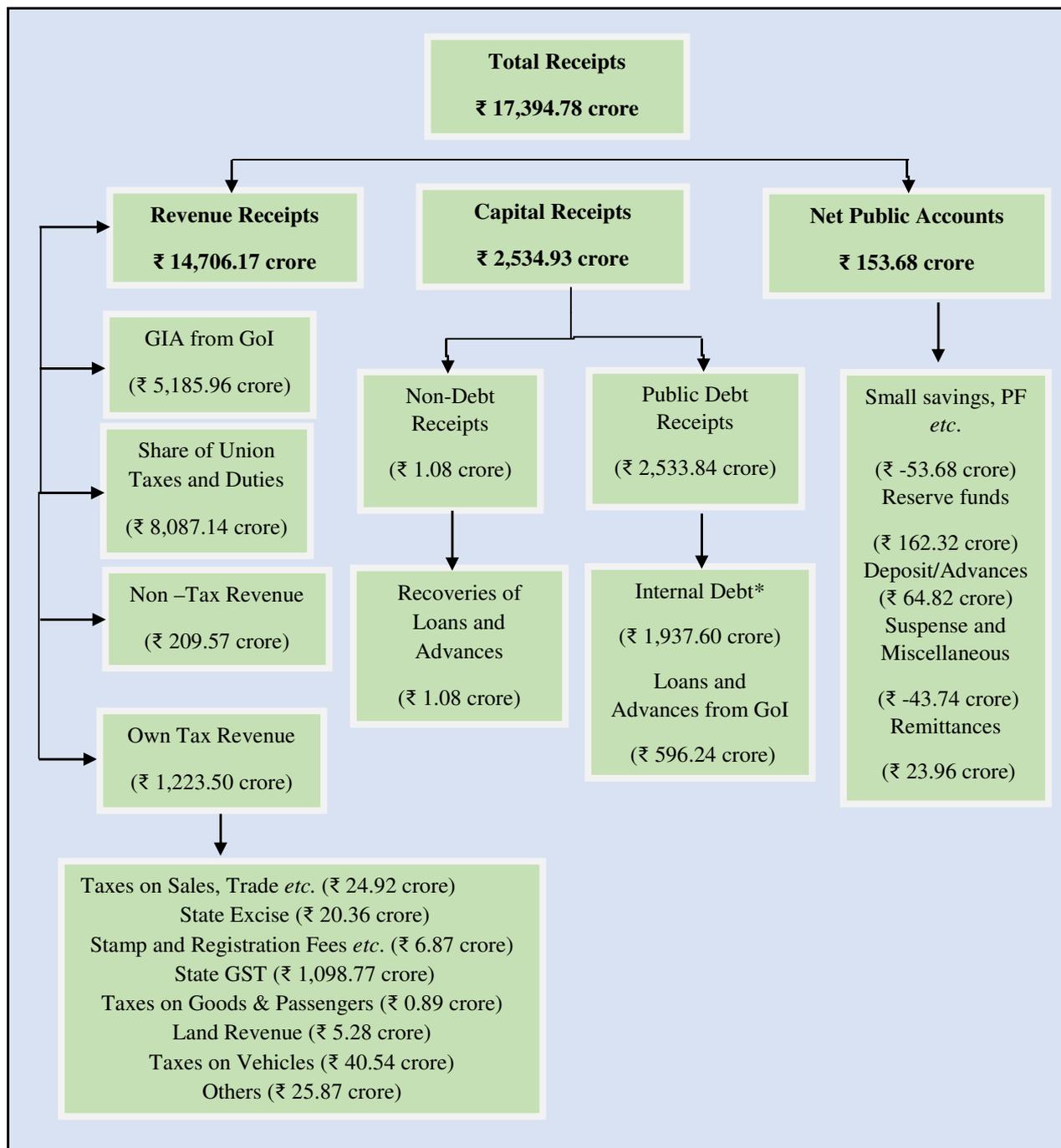
- Revenue receipts** consist of tax revenue (Own Tax revenue plus share of Union taxes/duties), non-tax revenue and Grants-in-aid from the Government of India (GoI).
- Capital receipts** (debt and non-debt capital receipts) comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GoI. Both revenue and capital receipts form part of the Consolidated Fund of the State.
- Net Public Account receipts:** There are receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances, *etc.* which do not form part of the Consolidated Fund. These are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature. Here, the Government acts as a

banker. The balance after disbursements is the fund available with the Government for use.

#### 2.4.1 Receipts of the State

This paragraph provides the composition of the overall receipts. Besides, the Revenue and Capital Receipts, funds available in the Public Account (net of disbursement made from it) are also utilised by the Government to finance its deficit. The composition of total receipts of the State is depicted in **Chart 2.3**.

**Chart 2.3: Composition of Receipts of the State during 2023-24**



Source: Finance Accounts.

\*Including net of Ways and Means Advances amounting to ₹369.53 crore (OB ₹ 453.65 crore + WMA Receipts ₹7,591.54 crore)-WMA Repayment ₹ 7,675.66 = ₹ 369.53 crore)

## 2.5 Revenue Receipts

### 2.5.1 Trends and growth of Revenue Receipts

Table 2.3 provides the trends and growth of Revenue Receipts as well as Revenue Buoyancy with respect to GSDP over the period 2019-24. Further, trends in Revenue Receipts relative to GSDP and composition of Revenue Receipts are given in Charts 2.4 and 2.5 respectively.

Table 2.3: Trends in Revenue Receipts

Parameters	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Revenue Receipts (RR)</b>	10,684.16	12,982.65	14,091.00	15,893.15	14,706.17
Rate of growth of RR (per cent)	1.16	21.51	8.54	12.79	-7.47
<b>Tax Revenue</b>	5,248.89	5,566.46	7,658.15	8,662.98	9,310.64
Own Tax Revenue	1,201.12	1,294.49	1,648.50	1,867.90	1,223.50
State's share of Union taxes and duties	4,047.77	4,271.97	6,009.65	6,795.08	8,087.14
<b>Non-Tax Revenue</b>	134.53	148.07	108.13	457.59	209.57
<b>Grants-in-aid (GIA) from GoI</b>	5,300.74	7,268.12	6,324.72	6,772.58	5,185.96
Own Revenue (Own Tax and Non tax Revenue)	1,335.65	1,442.56	1,756.63	2,325.49	1,433.07
Rate of growth of Own Revenue (per cent)	10.18	8.00	21.77	32.38	-38.38
Gross State Domestic Product (2011-12 Series)	29,813	29,776	35,027	40,243 (Q)	44,995 (A)
Rate of growth of GSDP (per cent)	8.85	-0.12	17.63	14.89	11.81
RR/GSDP (per cent)	35.84	43.60	40.23	39.49	32.68
<b>Buoyancy Ratios<sup>7</sup></b>					
Revenue Buoyancy w.r.t GSDP	0.13	*	0.48	0.86	*
State's Own Revenue Buoyancy w.r.t GSDP	1.15	*	1.23	2.17	*

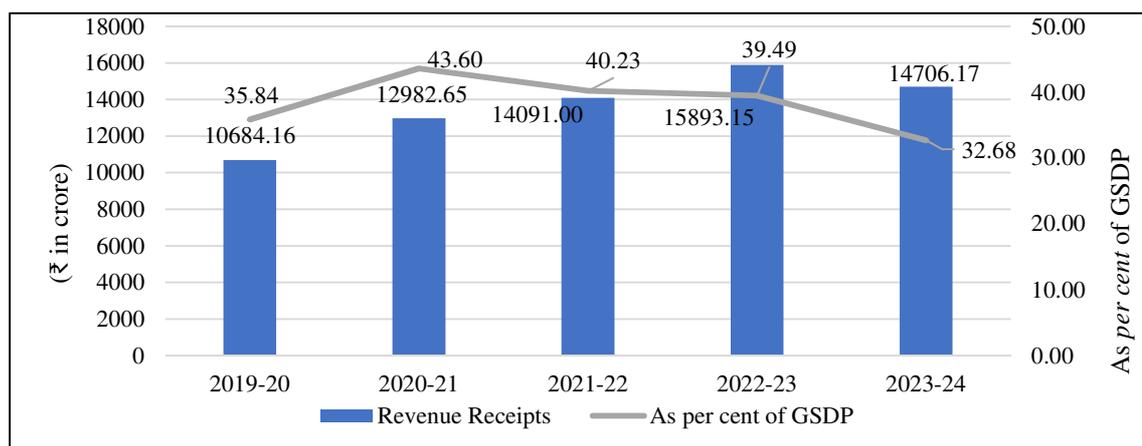
Source: Finance Accounts & Directorate of Economics and Statistics, Manipur.

Q: Quick Estimates, A: Advanced Estimates.

\* Buoyancy ratios have not been shown where growth is negative.

Chart 2.4 shows the trends of Revenue Receipts and its growth rates during 2019-20 to 2023-24.

Chart 2.4: Trends of Revenue Receipts

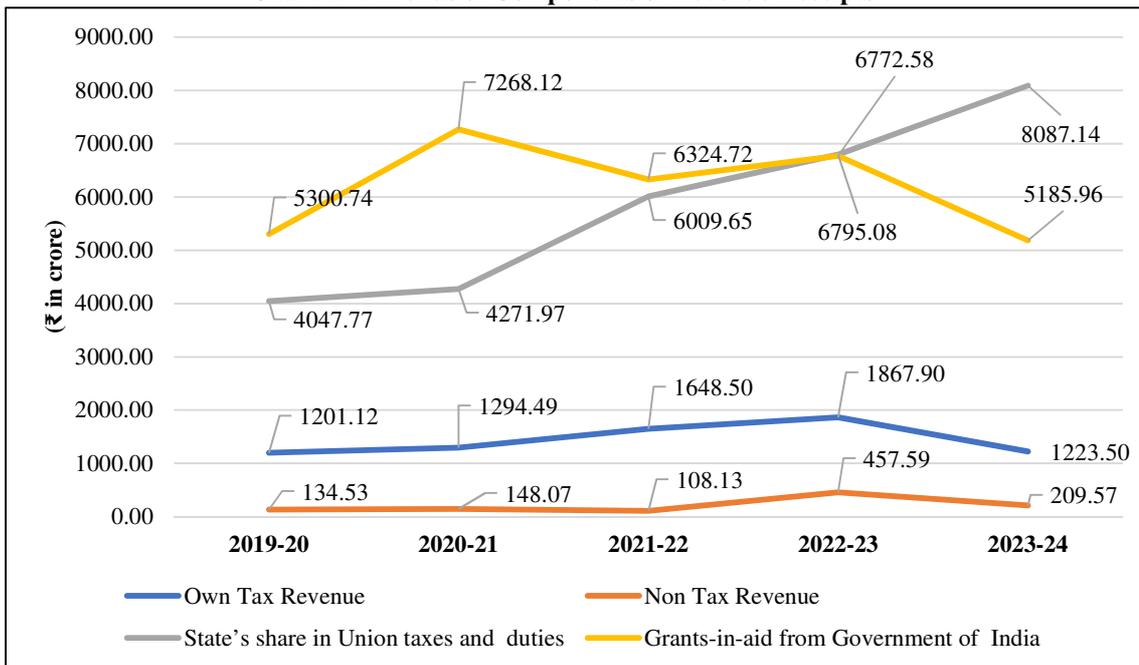


Source: Finance Accounts.

Chart 2.5 shows the trends of components of Revenue Receipts during 2019-20 to 2023-24.

<sup>7</sup> Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable.

Chart 2.5: Trends of Components of Revenue Receipts



Source: Finance Accounts.

#### General trends relating to Revenue Receipts of the State are as follows:

- During the period 2019-24, Revenue Receipts increased by ₹ 4,022.01 crore (37.64 per cent) from ₹ 10,684.16 crore in 2019-20 to ₹ 14,706.17 crore in 2023-24. During 2023-24, Revenue Receipts decreased by ₹ 1,186.98 crore (7.47 per cent) over the previous year. The decrease in Revenue Receipts was mainly due to decrease in Grants-in-aid and Contributions (₹ 1,586.62 crore) and Own Tax Revenue (₹ 644.40 crore) as compared to 2022-23.

Grants-in-aid from GoI decreased by ₹ 114.78 crore (2.17 per cent) from ₹ 5,300.74 crore in 2019-20 to ₹ 5,185.96 crore in 2023-24. In 2023-24, it decreased by ₹ 1,586.62 crore (23.43 per cent) over the previous year.

- About 9.74 per cent of the Revenue Receipts during 2023-24 came from State's Own Resources while Central Tax Transfer and Grants-in-Aid together contributed 90.26 per cent. Contribution of State's Own Revenue to Revenue Receipts was in the range of 8.32 per cent (2023-24) and 11.75 per cent (2022-23) during the period 2019-24, which shows that there is scope for substantial improvement. The Central Tax Transfer and GIA from GoI contributed 85.37 to 90.26 per cent to the Revenue Receipts and remained the main contributors of Revenue Receipts of the State during 2019-24.
- In 2023-24, the Revenue Receipts buoyancy with respect to GSDP and State's Own Revenue Buoyancy w.r.t GSDP were negative.

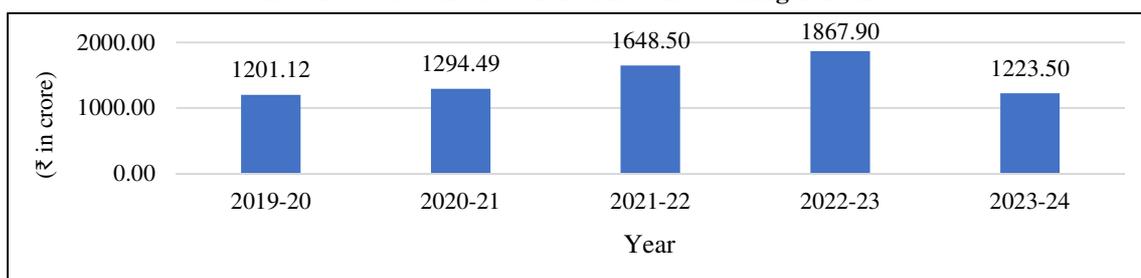
## 2.5.2 State's Own Resources

The gross collections in respect of Tax and Non-Tax Revenue during 2019-24 are given in *Appendix 2.1*.

### 2.5.2.1 Own Tax Revenue

Own Tax Revenue of the State consists of State Goods and Service Tax (SGST), State Excise, Taxes on Vehicles, Stamps Duty and Registration Fees, Land Revenue, Taxes on Goods and Passengers, etc. The gross collections of Own Tax Revenue of the State during the period 2019-24 are given in the Chart below:

**Chart 2.6: Growth of Own Tax Revenue during 2019-24**



Source: Finance Accounts.

The component-wise details of Own Tax Revenue collected during 2019-24 are given in the following table:

**Table 2.4: Components of State's Own Tax Revenue**

Revenue Head	2019-20	2020-21	2021-22	2022-23	2023-24	
					B.E.	Actual
Sales Tax	235.53	336.45	411.66	288.89	540.00	24.92
SGST	852.58	866.51	1,125.56	1,426.15	2,374.56	1,098.77
State excise	11.60	11.85	16.00	19.24	20.52	20.36
Taxes on vehicles	47.70	37.96	56.67	83.21	132.00	40.54
Stamp duty and Registration fees	16.60	8.66	7.98	13.95	27.36	6.87
Land revenue	4.10	3.81	3.36	6.58	7.98	5.28
Taxes on goods and passengers	1.60	0.42	0.47	1.37	5.70	0.89
Other taxes	31.41	28.83	26.80	28.51	91.88	25.87
<b>Total</b>	<b>1,201.12</b>	<b>1,294.49</b>	<b>1,648.50</b>	<b>1,867.90</b>	<b>3,200.00</b>	<b>1,223.50</b>

Source: Finance Accounts.

As can be seen from the table above, Own Tax Revenue of the State increased by ₹ 22.38 crore from ₹ 1,201.12 crore in 2019-20 to ₹ 1,223.50 crore in 2023-24. During the year 2023-24, State GST (₹ 1,098.77 crore) and Taxes on Vehicles (₹ 40.54 crore) were the main contributors of the State's Own Tax Revenue and these two together accounted for 93.12 per cent of the Own Tax Revenue. Further, Own Tax Revenue showed a negative growth rate of 34.50 per cent in 2023-24 over the previous year 2022-23. However, actual Own Tax Revenue collection was 38.23 per cent against the budget estimates during 2023-24.

### Analysis of arrears of revenue and arrears of assessment

The arrears of revenue indicate delayed realisation of revenue due to the Government. Similarly, arrear of assessment indicates potential revenue which is blocked due to

delayed assessment. Both deprive the State of potential revenue receipts and affect ultimately the revenue deficit/surplus.

The arrears of revenue of the State as on 31 March 2024 are detailed in the following table:

Table 2.5: Arrears of Revenue

(₹ in crore)

Sl. No.	Head of revenue	Total amount outstanding as on 31 March 2024	Amount outstanding for more than 5 years as on 31 March 2024
1	Manipur Value Added Tax	0.56	Nil
2	Goods and Services Tax	1.13	Nil
	<b>Total</b>	<b>1.69</b>	Nil

Source: Department of Taxes, Manipur.

It can be seen from the table above that as on 31 March 2024, there were arrears of revenue on Manipur Value Added Tax amounting to ₹ 0.56 crore and GST amounting to ₹ 1.13 crore.

#### Details of evasion of tax detected by Department, refund cases, etc.

The cases of evasion of tax detected by the Taxation Department, cases finalised and the demands for additional tax raised are important indicators of revenue collection efforts of the State Government. Promptness in disposal of refund cases is an important indicator of performance of the Department. Details of evasion of tax detected and refund cases are given in the following tables:

Table 2.6: Evasion of Tax Detected

(₹ in crore)

Sl. No.	Head of revenue	Cases pending as on 31 March 2023	Cases detected during 2023-24	Total	No. of cases in which assessment/investigation completed and additional; demand with penalty etc. raised		No. of cases pending for finalization as on 31 March 2024
					No. of cases	Amount of demand	
1	Taxes/VAT on sales, Trade	6	8	14	8	4.8	6
2	GST	17	26	43	33	5.18	10

Source: Department of Taxes, Manipur.

Table 2.7: Details of Refund Cases

(₹ in crore)

Sl. No.	Particulars	GST		Sales Tax/VAT	
		No. of cases	Amount	No. of cases	Amount
1	Claims outstanding at the beginning of the year	90.00	20.88	0.00	0.00
2	Claims received during the year	35.00	17.71	0.00	0.00
3	Refunds made during the year	11.00	11.79	0.00	0.00
4	Refunds rejected during the year	0.00	0.00	0.00	0.00
5	Balance outstanding at the end of year	114.00	26.80	0.00	0.00

Source: Department of Taxes, Manipur.

### 2.5.2.2 Non-Tax Revenue

Non-Tax Revenue consists of interest receipts, dividends and profits, etc. Component-wise details of Non-Tax Revenue collected during the period 2019-24 is given in the following table:

Table 2.8: Components of State's Non-Tax Revenue during 2019-24

Revenue head	2019-20	2020-21	2021-22	2022-23	2023-24	
					B.E.	Actual
Interest Receipts	6.39	2.25	1.36	3.15	2.00	5.20
Dividends and Profits	0.00	0.00	0.00	21.62	0.00	0.00
Other non-tax receipts	128.14	145.82	106.77	432.82	398.00	204.37
a) Misc. General Services	101.13	123.77	84.23	81.44	206.61	82.58
b) Forestry and Wildlife	9.70	6.65	7.76	27.52	150.00	31.76
c) Water Supply and Sanitation	3.48	4.52	3.36	31.27	4.00	3.18
d) Education, Sports, Art and Culture	2.06	0.46	0.55	98.08	0.70	67.24
e) Social Security and Welfare	0.00	0.00	0.00	166.91	0.00	0.00
f) Other or misc	11.77	10.42	10.87	27.60	36.69	19.61
<b>Total</b>	<b>134.53</b>	<b>148.07</b>	<b>108.13</b>	<b>457.59</b>	<b>400.00</b>	<b>209.57</b>

Source: Finance Accounts.

Non-Tax Revenue (₹ 209.57 crore), which ranged between 0.77 (2021-22) to 2.88 per cent (2022-23) of Revenue Receipts of the State during the period 2019-24, decreased by ₹ 248.02 crore (54.20 per cent) during 2023-24 over the previous year. The decrease was mainly due to decrease in receipts under Social Security and Welfare (₹ 166.91 crore), Education, Sports, Art and Culture (₹ 30.84 crore) and Water Supply and Sanitation (₹ 28.09 crore). Collections from Miscellaneous General Services remained the main contributor to Non-Tax Revenue during 2019-24. In the current year, ₹ 82.58 crore was collected under Miscellaneous General Services, followed by Education, Sports, Art and Culture (₹ 67.24 crore) and Forestry and Wildlife (₹ 31.76 crore). The actual Non-Tax Revenue collection during 2023-24 was 52.39 per cent against the Budget Estimates.

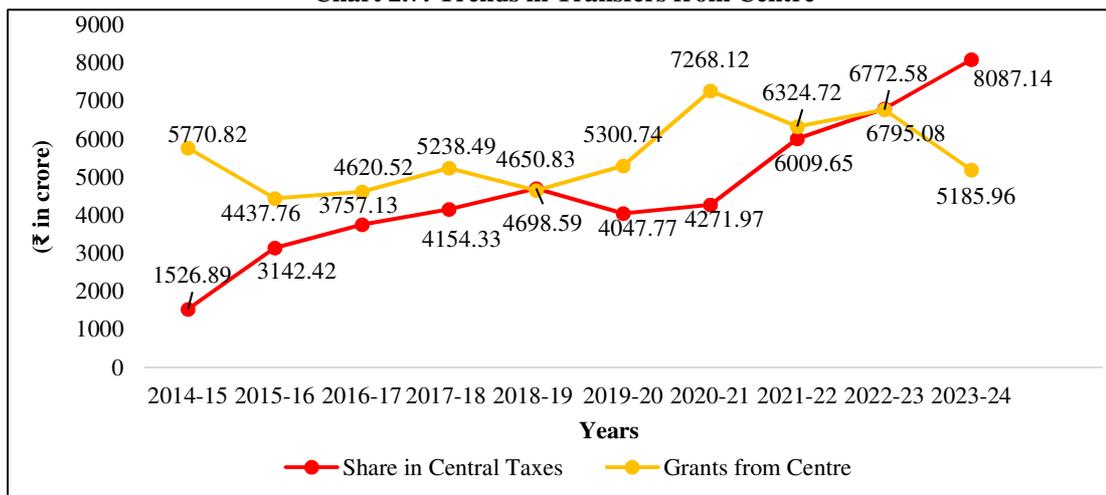
### 2.5.3 Transfers from the Centre

State's share in Central taxes is determined on the basis of recommendations of the Finance Commission. GIA from Central government is determined by the quantum of collection of Central tax receipts and anticipated Central assistance for schemes.

The GoI accepted the recommendations of XIII and XIV FCs to increase the States' share in the divisible pool of taxes from 30.50 per cent to 32 per cent and 32 per cent to 42 per cent respectively. This significant increase in the State's share altered the composition of central transfers in favour of statutory transfers from discretionary transfers made earlier. It also led to greater predictability and certainty in the quantum of funds being transferred to the States. However, the XV FC recommends that aggregate share of States may be reduced by one percentage point to 41 per cent of the divisible pool during the year 2023-24.

The trends in transfers from Centre for the last 10 years are given in the following chart:

Chart 2.7: Trends in Transfers from Centre



Source: Finance Accounts.

During the period 2019-24, Central transfers increased by ₹ 3,924.59 crore from ₹ 9,348.51 crore in 2019-20 to ₹ 13,273.10 crore in 2023-24. In the current year, there was a decrease of ₹ 294.56 crore over the previous year.

### 2.5.3.1 Central Tax transfers

The details of the Central Tax transfers *vis-à-vis* Finance Commission projections and State Government's projections as per Finance Commission Report (FCR) for the last 10 years are given in the table below:

**Table 2.9: State's Share in Union Taxes and Duties: Actual devolution *vis-à-vis* Finance Commission projections**

(₹ in crore)				
Year	Finance Commission Projections	Projections in FCR	Actual Tax Devolution	Difference
1	2	3	4	5(4-3)
2014-15	0.451 per cent of net proceeds of all shareable taxes excluding service tax and 0.458 per cent of net proceeds of shareable service tax (As per recommendations of XIII FC)	1,770.00	1,526.89	-243.11
2015-16	0.617 per cent of net proceeds of all shareable taxes excluding service tax and 0.623 per cent of net proceeds of shareable service tax (As per recommendations of XIV FC)	3,579.00	3,142.42	-436.58
2016-17		4,131.00	3,757.13	-373.87
2017-18		4,774.00	4,154.33	-619.67
2018-19		5,522.00	4,698.59	-823.41
2019-20		6,393.00	4,047.77	-2,345.23
2020-21	0.718 per cent of net proceeds of total shareable taxes	6,140.00	4,271.97	-1,868.03
2021-22	0.716 per cent of net proceeds of total shareable taxes	4,716.00	6,009.65	1,293.65
2022-23		5,246.00	6,795.08	1,549.08
2023-24		5,903.00	8,087.14	2,184.14

Source: Reports of the XIII, XIV & XV FCs, Finance Accounts.

The details of Central Tax transfers to the State during 2019-24 are given in the following table:

Table 2.10: Central Tax Transfers

(₹ in crore)

Head	2019-20	2020-21	2021-22	2022-23	2023-24	
					B.E.	Actual
Central Goods and Services Tax (CGST)	1,148.62	1,278.63	1,821.06	1,921.28	2,364.86	2,454.35
Integrated Goods and Services Tax (IGST)	0.00	0.00	0.00	0.00	0.00	0.00
Corporation Tax	1,380.12	1,282.37	1,678.44	2,275.34	2,340.82	2,427.40
Taxes on Income other than Corporation Tax	1,081.42	1,313.84	1,853.03	2,225.47	2,277.31	2,803.32
Customs	256.57	232.98	405.39	267.30	232.00	283.41
Union Excise Duties	178.41	144.48	192.20	83.86	97.17	107.25
Service Tax	0.00	16.92	53.01	10.64	1.47	1.52
Other Taxes	2.63	2.75	6.52	11.19	-0.06	9.89
<b>Central Tax transfers</b>	<b>4,047.77</b>	<b>4,271.97</b>	<b>6,009.65</b>	<b>6,795.08</b>	<b>7,313.57</b>	<b>8,087.14</b>
Percentage of increase over previous year	-13.85	5.54	40.68	13.07	25.08	19.01
Percentage of Central tax transfers to Revenue Receipts	37.89	32.91	42.65	42.75	26.55	54.99

Source: Finance Accounts.

Over the five-year period 2019-24, Central Tax transfers increased by 99.79 per cent (₹ 4,039.37 crore) from ₹ 4,047.77 crore in 2019-20 to ₹ 8,087.14 crore in 2023-24. During the current year, there was an increase of ₹ 1,292.06 crore (19.01 per cent) over the previous year. The increase was mainly due to increase in CGST (₹ 533.07 crore) and Taxes on Income other than Corporation Tax (₹ 577.85 crore). Central Tax transfers constituted 54.99 per cent of the total Revenue Receipts during 2023-24. Against the Budget Estimates for the year 2023-24, for Central Tax transfer, the actual transfer was 110.58 per cent.

### 2.5.3.2 Grants-in-Aid from Government of India

Grants-in-Aid (GIA) received by the State Government from GoI during 2019-24 are given in the following table:

Table 2.11: Grants-in-Aid from Government of India

(₹ in crore)

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24	
					B.E.	Actual
Centrally Sponsored Schemes	2,769.20	3,917.27	3,459.37	4,354.00	14,188.78	2,641.62
Finance Commission Grants	2,117.13	3,085.47	2,674.37	2,387.70	2,405.00	2,122.80
Other transfer/Grants to State	414.41	265.39	190.98	30.88	40.18	421.54
<b>Total</b>	<b>5,300.74</b>	<b>7,268.13</b>	<b>6,324.72</b>	<b>6,772.58</b>	<b>16,633.96</b>	<b>5,185.96</b>
Percentage of increase (+)/decrease (-) over previous year	13.97	37.12	-12.98	7.08	5.27	-23.43
Total grants as a percentage of Revenue receipts	49.61	55.98	44.88	42.61	60.38	35.26

Source: Finance Accounts.

During 2019-24, GIA from GoI showed a fluctuating trend. In 2023-24, GIA from GoI decreased by ₹ 1,586.62 crore (23.43 per cent) from ₹ 6,772.58 crore in 2022-23 to ₹ 5,185.96 crore in 2023-24. GIA constituted 35.26 per cent of Revenue Receipts and

remained the second largest component of the Revenue Receipts. However, the actual GIA was 31.18 per cent against the Budget Estimate during 2023-24.

**Single Nodal Agency**-The Government of India, Ministry of Finance, Department of Expenditure, New Delhi vide Office Memorandum No. 1(13)/PFMS/FCD/2020 dated 8 December 2021 provided that every State Government is required to designate a Single Nodal Agency (SNA) for implementing each Centrally Sponsored Scheme (CSS). The Single Nodal Agency will open Single Nodal Account for each CSS at the State level in a Scheduled Commercial Bank authorised to conduct business by the State Government. Further, as per the new procedure, it is the responsibility of State Government concerned to ensure that the entire unspent amount is returned by all the Implementing Agencies (IAs) to the SNA Account. During 2023-24, the State Government transferred ₹ 2,295.13 crore to the SNA Account. The whole amount was transferred through Abstract Contingent Bills.

**Table 2.12: Details of release of fund to Single Nodal Agency**

(₹ in crore)

Amount released by GoI to State	Central Share released from treasury to SNA	State share released from Treasury to SNA	Total released by Treasury to SNA	Total Expenditure	Balance in the Account of SNA
1,793.30	1,975.13	320.00	2,295.13	2,910.93	619.46

Source: Public Finance Management System, 2023-24.

As on 31 March 2024, an amount of ₹ 619.46 crore, including both Central and State shares, were parked in SNA bank account of 77 schemes as detailed in **Appendix 2.4**.

Details of schemes where ₹ 10.00 crore and above were lying unspent in SNA bank accounts are shown in the following table:

**Table 2.13: Details of schemes where ₹ 10 crore and above were parked in SNA bank account**

(₹ in crore)

Sl. No.	Particulars of the CSS Scheme	Balance in the Bank Account of SNA
1	9145 - Rashtriya Krishi Vikas Yojna	21.75
2	4048 - Assistance to State Agencies for intra-state movement of foodgrains and FPS dealers margin under NFSA	11.11
3	9157 - Human Resources for Health and Medical Education	137.20
4	9158 - National AYUSH Misson (NAM)	10.03
5	3194 - Modernisation of Police Forces	10.16
6	9150 - Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission	31.08
7	9151 - SBM-Rural (DWS)	15.22
8	9556 - Urban Rejuvenation Mission-500 Cities	24.38
9	9757 - Swachh Bharat Mission (SBM) - Urban	18.97
10	9179 - Pradhan Mantri Gram Sadak Yojna	47.28
11	9181 - National Rural Livelihood Mission	28.15
12	9219 - Mahatma Gandhi National Rural Guarantee Programme	93.08
13	3667 - Samagra Shiksha	23.16
14	4145 - PM Schools for Rising India (PM SHRI)	10.86
15	9494 - Post Matric Scholarship for OBCs, EBCs and DNTs- PM YASASVI	16.96
16	3976 - Mission Vatsalya (Child Protection Services and Child Welfare Services)	12.07

Source: Public Finance Management System, 2023-24.

As could be seen from the above table, 22.15 per cent and 15.03 per cent of the balance in the bank account of SNA were parked under two schemes viz. Human Resources for Health and Medical Education and Mahatma Gandhi National Rural Guarantee Programme respectively.

### 2.5.3.3 Fifteenth Finance Commission Grants

Fifteenth Finance Commission (XV FC) grants were provided to the States for local bodies and State Disaster Response Fund (SDRF). The Grants-in-aid recommended by the XV FC are shown in the following table:

Table No. 2.14: Recommended Amount and Actual Release of Grants-in-Aid

(₹ in crore)

Grants	Recommendations of the XV FC		Actual Release by GOI		Release by the State Government		
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	
<b>(i) Grants to PRIs</b>	<b>135.00</b>	<b>137.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
(a) Performance/Tied Grants#	81.00*	82.20	NA	0.00	NA	0.00	
(b) Untied Grants	54.00*	54.80	NA	0.00	NA	0.00	
<b>(ii) Grants to ULBs</b>	<b>67.00</b>	<b>71.00</b>	<b>42.50</b>	<b>0.00</b>	<b>18.07</b>	<b>0.00</b>	
(i) Performance/ Tied Grant	Non-Million Plus Cities	40.20	42.60	NA	0.00	NA	0.00
(ii) General Basic/ Untied Grant	Non-Million Plus Cities#	26.80	28.40	NA	0.00	NA	0.00
<b>(iii) Grants for Health Sector</b>	<b>44.00</b>	<b>46.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Grants for Local Bodies (i+ii+iii)</b>	<b>246.00</b>	<b>254.00</b>	<b>42.50</b>	<b>0.00</b>	<b>18.07</b>	<b>0.00</b>	
<b>SDRF</b>	Centre share	<b>44.00</b>	<b>47.00</b>	<b>35.20</b>	<b>18.80</b>	<b>20.00</b>	<b>0.00</b>
<b>SDMF</b>		<b>44.00</b>	<b>47.00</b>	<b>35.20</b>	<b>18.80</b>	<b>0.00</b>	<b>0.00</b>
<b>Post Devolution Deficit Grant</b>		<b>2,310.00</b>	<b>2,104.00</b>	<b>2,310.00</b>	<b>2,104.00</b>	<b>2,310.00</b>	<b>2,104.00</b>

\* Figures are modified due to miscalculation in the previous year's Report.

NA: Not Available.

# For drinking water, rainwater harvesting, SWS and Sanitation.

Source: Report of the 15<sup>th</sup> Finance Commission.

In 2023-24, the Grants recommended by the XV FC for Panchayati Raj Institutions (PRIs) was ₹ 137.00 crore (₹ 82.20 crore under Performance/Tied Grants and ₹ 54.80 crore under Untied Grants) and for ULBs, the recommended amount was ₹ 71.00 crore (₹ 42.60 crore under Performance/ Tied Grants and ₹ 28.40 crore under General Basic/Untied Grants). With respect to Health Sector and SDRF, the recommended amounts to be released by the GoI were ₹ 46 crore and ₹ 47 crore respectively. The total amount recommended for Local Bodies during 2023-24 was ₹ 254.00 crore as against ₹ 246.00 crore during the previous year.

As can be seen from the table above, during the year 2023-24, out of the amount of ₹ 254.00 crore recommended by the XV FC for grants to Local bodies for the State, both the GoI and the State Government did not release any fund. During 2023-24, the GoI released ₹ 18.80 crore (40 per cent) of the amount recommended by the XV FC (₹ 47.00 crore) for SDRF while the State Government did not make any transfer to the fund.

During the Exit Conference (April 2025), the Finance Department stated that during the year, funds to Local Bodies were not released due to litigation and non-conduct of elections of the Local Bodies.

#### 2.5.3.4 State's Performance in Mobilisation of Resources

State's performance in mobilisation of resources is assessed in terms of its own resources comprising Own-Tax and Non-Tax sources. The trends of State's Own Resources for the last five years 2019-24 are given in the following table:

**Table 2.15: Tax and Non-Tax receipts vis-à-vis projections**

	FC projections	Budget Estimates	Actual	Percentage variation of actual over	
				FC projections	Budget estimates
<b>Own Tax revenue</b>	1,775.00	3,200.00	1,223.50	-31.07	-61.77
<b>Non-tax revenue</b>	244.00	400.00	209.57	-14.11	-47.61

(₹ in crore)

Source: XV FC Report, Annual Financial Statement and Finance Accounts.

In 2023-24, Own Tax Revenue was lower than the XV FC projection by ₹ 551.50 crore (31.07 per cent) and lower than the Budget Estimates by ₹ 1,976.50 crore (61.77 per cent). Non-Tax Revenue was also lower than the XV FC projection and the Budget Estimates by ₹ 34.43 crore (14.11 per cent) and ₹ 190.43 crore (47.61 per cent) respectively.

## 2.6 Capital Receipts

Capital Receipts comprise of Miscellaneous Capital Receipts such as proceeds from disinvestments, recoveries of Loans and Advances, Debt Receipts from internal sources (Market Loans, Borrowings from financial institutions/commercial banks) and Loans and Advances from GoI. The trends in growth and composition of Capital Receipts during 2019-24 are given in the following table:

**Table 2.16: Trends in Growth and Composition of Capital Receipts**

Sources of State's Receipts	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Capital Receipts</b>	<b>1,209.42</b>	<b>1,854.70</b>	<b>1,954.52</b>	<b>2,652.09</b>	<b>2,534.93</b>
Miscellaneous Capital Receipts	0.00	0.00	0.00	0.00	0.00
Recovery of Loans and Advances	0.80	3.30	2.39	1.10	1.08
<b>Public Debt Receipts</b>	<b>1,208.62</b>	<b>1,851.40</b>	<b>1,952.13</b>	<b>2,650.99</b>	<b>2,533.84</b>
Internal Debt*	1,200.71	1,484.03	1,698.27	2,075.65	1,937.60
Growth rate (per cent)	-6.36	23.60	14.44	22.22	-6.65
Loans and advances from GoI	7.91	367.37	253.86	575.34	596.24
Growth rate (per cent)	#	4544.37	-30.90	126.64	3.63
Rate of growth of Debt Capital Receipts (per cent)	-5.74	53.18	5.44	35.80	-4.42
Rate of growth of non-debt Capital Receipts	35.59	312.50	-27.58	-53.97	-1.82
Rate of growth of GSDP (per cent)	8.85	-0.12	17.63	14.89	11.81
Rate of growth of Capital Receipts (per cent)	-5.72	53.35	5.38	35.69	-4.42

(₹ in crore)

Source: Finance Accounts and Directorate of Economics & Statistics, Manipur.

\* Including net of Ways and Means Advances (WMAs).

# Growth rate cannot be calculated as the value of the previous year was negative.

During the period 2019-24, Capital Receipts increased by ₹ 1,325.51 crore (109.60 per cent) from ₹ 1,209.42 crore in 2019-20 to ₹ 2,534.93 crore in 2023-24 (excluding off-budget borrowings of ₹ 153.07 crore). In 2023-24, Capital Receipts decreased by ₹ 117.16 crore (4.42 per cent) over the previous year. The decrease was mainly due to decrease in Internal Debt (₹ 138.04 crore).

## 2.7 Application of Resources

The State Government is vested with the responsibility of incurring expenditure within the framework of fiscal responsibility legislations, while at the same time ensuring that the ongoing fiscal correction and consolidation process of the State is not at the cost of expenditure directed towards development of capital infrastructure and social sector. Analysis of allocation of expenditure in the State is shown in the following paragraphs.

### 2.7.1 Growth and Composition of Expenditure

**Revenue Expenditure:** 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, shall be classified as revenue expenditure.

**Capital Expenditure:** All charges for the first construction of a project as well as charges for intermediate maintenance of the work while not opened for service and also charges for such further additions and improvements as may be sanctioned under the rules made by competent authority shall be classified as capital expenditure.

**Loans and Advances:** Loans and advances by the Government to Public Sector Undertakings (PSU) and other parties.

The Total Expenditure, its composition and relative share in GSDP during the years 2019-24 is presented in the following table:

Table 2.17: Total Expenditure and its Composition

Parameters	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Total Expenditure (TE)</b>	11,393.87	14,877.85	15,896.58	17,650.80	16,570.59
<b>Revenue Expenditure (RE)</b>	10,238.63	12,428.47	12,642.15	14,158.98	13,821.75
<b>Capital Expenditure (CE)</b>	1,155.24	2,439.18	3,252.80	3,484.24	2,748.59
<b>Loans and Advances</b>	0.00	10.20	1.63	7.58	0.25
<b>As a percentage of GSDP</b>					
<b>TE/GSDP</b>	38.22	49.97	45.38	43.86	36.83
<b>RE/GSDP</b>	34.34	41.74	36.09	35.18	30.72
<b>CE/GSDP</b>	3.87	8.19	9.29	8.66	6.11

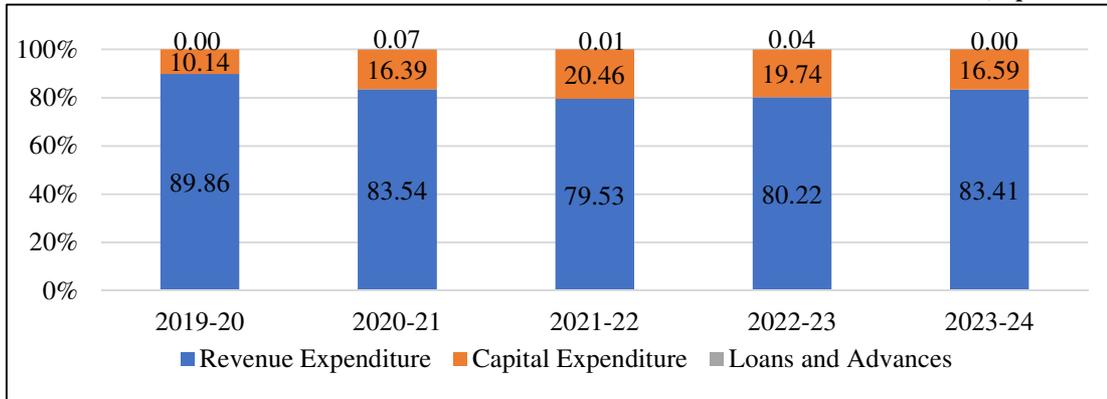
Source: Finance Accounts & Directorate of Economics and Statistics, Manipur.

During the period 2019-24, Total Expenditure of the State increased by ₹ 5,176.72 crore (45.43 per cent) from ₹ 11,393.87 crore in 2019-20 to ₹ 16,570.59 crore in 2023-24. In the year 2023-24, it decreased by 6.12 per cent over the previous year mainly due to decrease in both Revenue Expenditure (₹ 337.23 crore) and Capital Expenditure (₹ 735.65 crore). Both Total Expenditure and Revenue Expenditure as per cent of GSDP increased from 2019-20 to 2020-21 and thereafter continuously decreased from

2021-22 to 2023-24. The trends in ‘Share of Components’ of Total Expenditure during the period 2019-24 is given in **Chart 2.8**:

**Chart 2.8: Total Expenditure - Trends in Share of its Components**

(in per cent)



Source: Finance Accounts.

As is evident from above, both Revenue Expenditure and Capital Expenditure exhibited a fluctuating trend during 2019-24. Capital Expenditure showed a decreasing trend in 2023-24. Capital Expenditure as a percentage of Total Expenditure decreased from 19.74 per cent in 2022-23 to 16.59 per cent in 2023-24. The Revenue Expenditure as a percentage of Total Expenditure increased from 80.22 per cent in 2022-23 to 83.41 per cent in 2023-24.

Details for the year 2023-24 are shown in **Appendix 2.1**. Relative shares of these components in the Total Expenditure during 2019-24 are given in the following table:

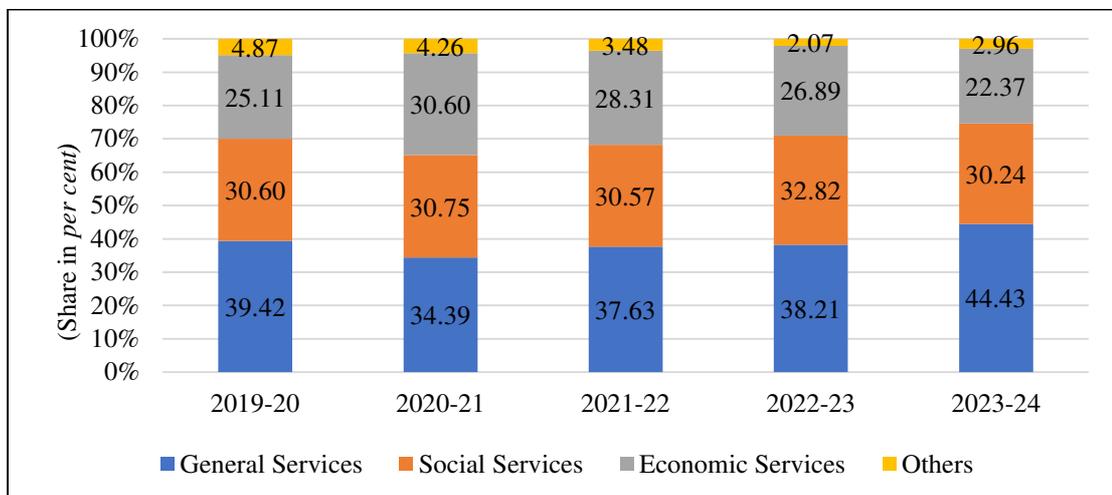
**Table 2.18: Relative share of various sectors of expenditure**

(in per cent)

Parameters	2019-20	2020-21	2021-22	2022-23	2023-24
General Services	39.42	34.39	37.63	38.21	44.43
Social Services	30.60	30.75	30.57	32.82	30.24
Economic Services	25.11	30.60	28.31	26.89	22.37
Others (Grants to Local Bodies and Loans and Advances)	4.87	4.26	3.48	2.07	2.96

Source: Finance Accounts.

**Chart 2.9: Total Expenditure - Expenditure by activities**

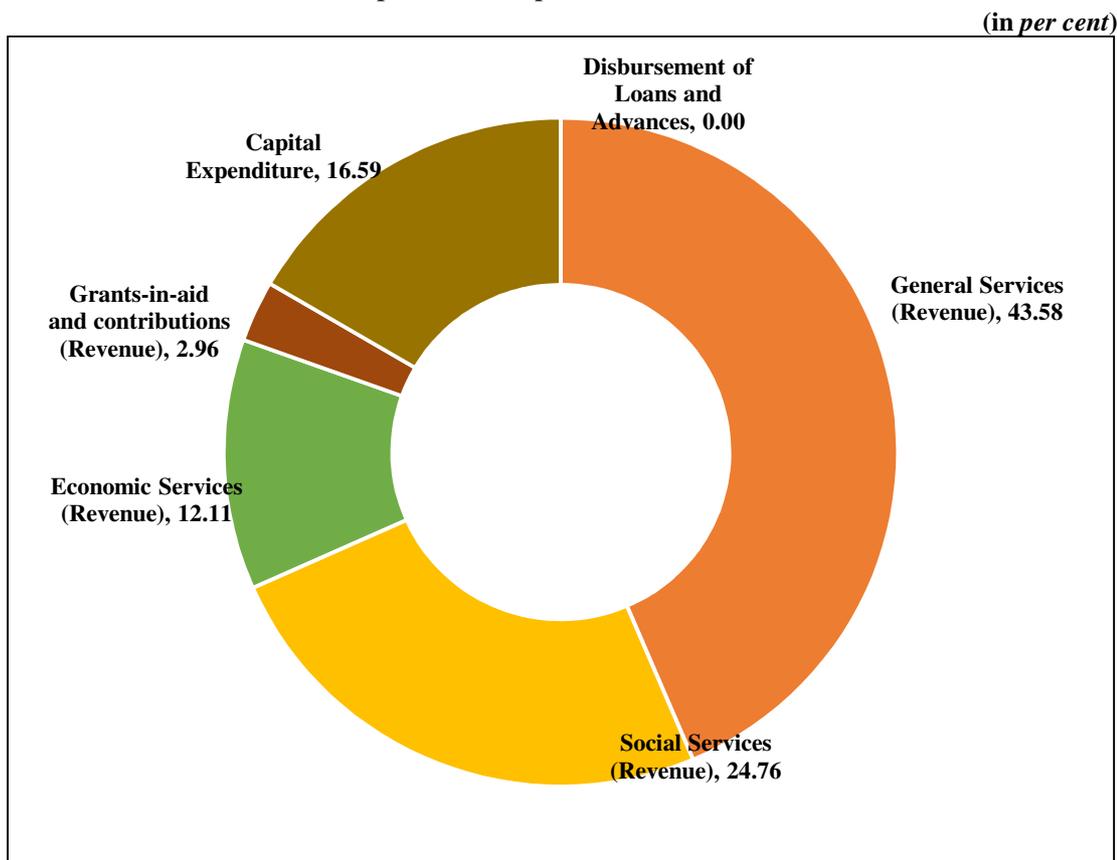


Source: Finance Accounts.

The relative shares of Social Services and Economic Services decreased by 2.58 per cent and 4.52 per cent respectively in 2023-24 over the previous year. These decreases were, however, offset by increases in relative shares under General Services by 6.22 per cent and Others by 0.89 per cent.

The composition of Total Expenditure out of Consolidated Fund of the State for the year 2023-24 is depicted in the following chart:

Chart 2.10: Composition of Expenditure out of Consolidated Fund



Source: Finance Accounts.

### 2.7.2 Revenue Expenditure

Revenue expenditure is incurred to maintain the current level of services and payments for the past obligations. As such, it does not result in any addition to the State's infrastructure and service network.

Revenue Expenditure constitutes, on an average, 83.31 per cent (ranging from 79.53 per cent to 89.86 per cent) of the Total Expenditure during the period 2019-24. Rate of growth of Revenue Expenditure had wide fluctuation during the five-year period 2019-24. The overall Revenue Expenditure, its rate of growth, its ratio to Total Expenditure and buoyancy vis-à-vis GSDP and Revenue Receipts are indicated in **Table 2.19** and the sectoral distribution of Revenue Expenditure pertaining to 2023-24 is given in **Chart 2.11**.

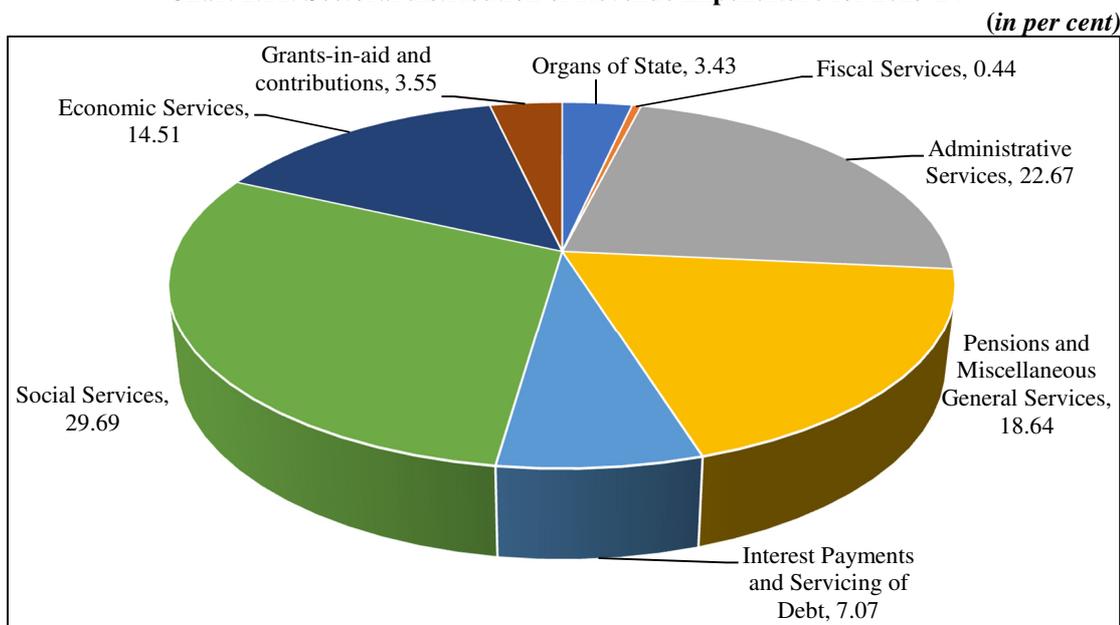
Table 2.19: Revenue Expenditure – Basic Parameters

Parameters	2019-20	2020-21	2021-22	2022-23	2023-24
Total Expenditure (TE)	11,393.87	14,877.85	15,896.58	17,650.80	16,570.59
Revenue Expenditure (RE)	10,238.63	12,428.47	12,642.15	14,158.98	13,821.75
Rate of Growth of RE ( <i>per cent</i> )	5.03	21.39	1.72	12.00	-2.38
Revenue Expenditure as percentage of TE	89.86	83.54	79.53	80.22	83.41
RE/GSDP ( <i>per cent</i> )	34.34	41.74	36.09	35.18	30.72
Revenue Receipts (RR)	10,684.16	12,982.65	14,091.00	15,893.15	14,706.17
Rate of growth of Revenue Receipts ( <i>per cent</i> )	1.16	21.51	8.54	12.79	-7.47
RE as percentage of RR	95.83	95.73	89.72	89.09	93.99
Rate of Growth of GSDP ( <i>per cent</i> )	8.85	-0.12	17.63	14.89	11.81
<b>Buoyancy of Revenue Expenditure with</b>					
GSDP (ratio)	0.57	#	0.10	0.81	#
Revenue Receipts (ratio)	4.33	0.99	0.20	0.94	#

Source: Finance Accounts.

# Buoyancy ratio is not calculated where growth is negative.

Chart 2.11: Sectoral distribution of Revenue Expenditure for 2023-24



Source: Finance Accounts.

Revenue Expenditure as a percentage of GSDP increased from 2019-20 to 2020-21 and thereafter decreased from 2021-22 to 2023-24. In the year 2023-24, it decreased by 4.46 *per cent* over the previous year.

### 2.7.2.1 Major changes in Revenue Expenditure

There were significant variations under various Heads of Account with regard to Revenue Expenditure of the State during the current year and the previous year as given below:

**Table 2.20: Variation in Revenue Expenditure during 2023-24 compared to 2022-23**

(₹ in crore)

Major Heads of Account	2022-23	2023-24	Increase (+)/ Decrease (-)
2055-Police	2,119.91	27,90.90	670.99
2202-General Education	2,043.72	2,261.61	217.89
3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	358.63	490.95	132.32
2801-Power	311.39	423.18	111.79
2049-Interest Payment	874.19	976.58	102.39
2015-Elections	14.53	94.00	79.47
2505-Rural Employment	1,197.91	625.46	-572.45
2071-Pensions and other Retirement Benefits	2,880.43	2,576.25	-304.18
2235-Social Security and Welfare	585.68	348.69	-236.99

Source: Finance Accounts.

The reasons for increase/decrease during 2023-24 over the previous year are shown below:

- increase of ₹ 670.99 crore (31.65 per cent) under 'Police', which was mainly due to increase of ₹ 420.71 crore in 'Direction and Administration', ₹ 154.75 crore in 'Special Police' and ₹ 84.26 crore in 'District Police'.
- increase of ₹ 217.89 crore (10.66 per cent) under 'General Education', which was mainly due to increase of ₹ 123.24 crore in 'Government Primary Schools', ₹ 64.42 crore in 'Assistance of Universities' and ₹ 60.67 crore in 'Government Secondary Schools'.
- increase of ₹ 132.32 crore (36.90 per cent) under 'Compensation and Assignments to Local Bodies and Panchayati Raj Institutions', which was due to increase of ₹ 132.32 crore in 'Other Miscellaneous Compensations and Assignments'.
- increase of ₹ 111.79 crore (35.90 per cent) under 'Power', which was due to increase of ₹ 113.03 crore in 'Other Expenditure' partially offset by decrease of ₹ 74.14 crore in 'Direction and Administration'.
- increase of ₹ 102.39 crore (11.71 per cent) under 'Interest Payment', which was mainly due to increase of ₹ 97.38 crore in 'Interest on Market Loan', ₹ 16.25 crore in 'Interest on Loans for State/Union Territory Plan Schemes' and ₹ 3.27 crore in 'Interest on other Internal Debts'.
- increase of ₹ 79.47 crore (546.94 per cent) under 'Election', which was mainly due to increase of ₹ 70.16 crore in 'Charges for conduct of elections to State/Union Territory Legislature', ₹ 6.03 crore in 'Issue of Photo Identity Cards to Voters' and ₹ 2.94 crore in 'Election Commission'.
- decrease of ₹ 572.45 crore (47.79 per cent) under 'Rural Employment, which was mainly due to decrease of ₹ 570.94 crore in 'National Rural Employment Guarantee Scheme'.
- decrease of ₹ 304.18 crore (10.56 per cent) under 'Pensions and other Retirement Benefits', which was mainly due to decrease of ₹ 204.80 crore in 'Commutated value of Pensions', ₹ 142.50 crore in 'Gratuities' and ₹ 20.85 crore in 'Leave Encashment Benefits'.

- decrease of ₹ 236.99 crore (40.46 per cent) under ‘Social Security and Welfare’, which was due to decrease of ₹ 196.12 crore in ‘Child Welfare’, ₹ 23.89 crore in ‘National Old Age Pension Scheme’ and ₹ 14.63 crore in ‘Correctional Services’.

### 2.7.3 Committed Expenditure

The committed expenditure of the State Government on revenue account consists of interest payments, expenditure on salaries and wages, and pensions. It has first charge on Government Resources.

Apart from the above, there are certain items of inflexible expenditure which cannot be ordinarily altered or varied or are statutorily required on an annual basis, unlike for variable transactions such as capital expenditure, *etc.* For example, the following items may be considered as inflexible expenditure:

- Devolution to local bodies-statutory devolutions to local bodies for pay and allowances (devolution/transfer for capital expenditure).
- Statutory requirements of contribution to Reserve Funds - Contribution to Consolidated Sinking Fund (CSF), Guarantee Redemption Fund (GRF), State Disaster Mitigation/Response Fund (SDMF/SDRF), *etc.*
- Recoupment of Contingency Fund-Amount recouped within the year.
- Transfer of cess to Reserve Funds/other body, which are statutorily required.
- Share contribution of CSS against the Central Fund received - Amount of State share to be transferred to SNAs/spent by the State.
- Payment of interest on the balances of the interest-bearing funds as if they could have been invested and payment of interest on public debt as charged expenditure-Interest Payment.

Upward trend on committed expenditure leaves the Government with lesser flexibility for development sector. The trends in the components of committed and inflexible expenditure along with percentage of committed expenditure to Revenue Receipts and Revenue Expenditure during 2019-24 are given in the following table and chart:

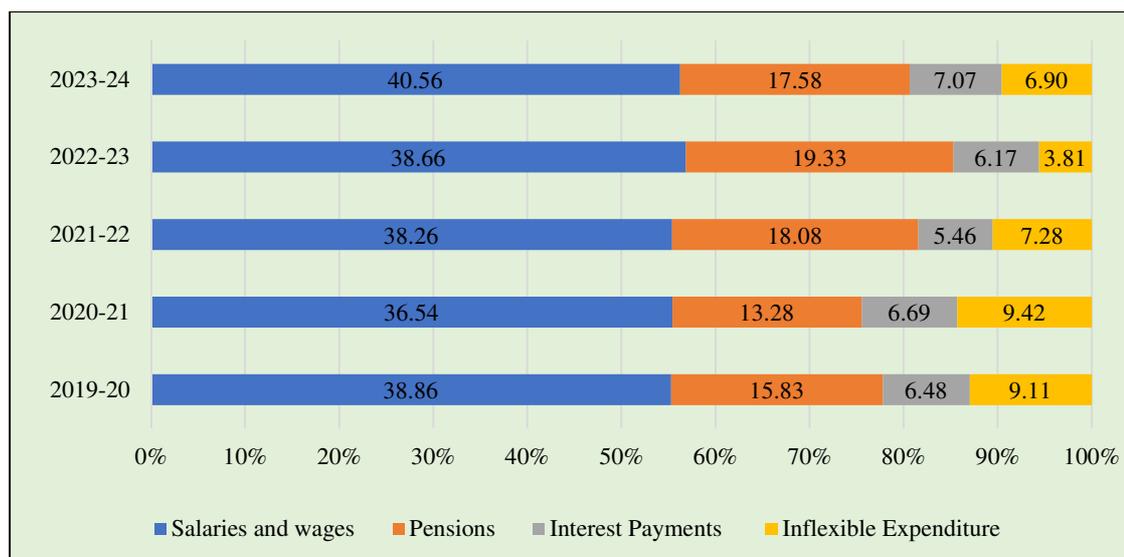
Table 2.21: Components of Committed and Inflexible Expenditure

(₹ in crore)					
Components of Committed Expenditure	2019-20	2020-21	2021-22	2022-23	2023-24
Salaries and wages	3,978.35	4,541.55	4,837.40	5,473.87	5,606.08
Expenditure on Pensions	1,620.80	1,650.43	2,286.13	2,737.45	2,429.87
Interest Payments	663.54	831.60	690.80	874.19	976.58
<b>Total</b>	<b>6,262.69</b>	<b>7,023.58</b>	<b>7,814.33</b>	<b>9,085.51</b>	<b>9,012.53</b>
Components of Inflexible Expenditure					
Statutory devolution to local bodies (MH-3604)	555.12	623.39	551.66	358.63	490.95
Contribution to Reserve Funds	2.00	31.13	2.50	0.00	0.50
SDRF (2245-05-101) Non-Development	2.00	0.00	2.50	0.00	0.00
SDMF (2245-08-101) Non-Development	0.00	31.13	0.00	0.00	0.50
Consolidated Sinking fund	0.00	0.00	0.00	0.00	0.00
Guarantee Redemption Fund	0.00	0.00	0.00	0.00	0.00

Components of Committed Expenditure	2019-20	2020-21	2021-22	2022-23	2023-24
Recoupment of Contingency Fund	0.00	0.00	0.00	0.00	0.00
Transfer of cess to Reserve Funds/other body	0.00	0.00	0.00	0.00	0.00
Share contribution of CSS against the Central Fund received	375.42	516.29	365.71	180.84	461.61
Payment of interest on the balances of the interest bearing funds as if they could have been invested and payment of interest on public debt as charged expenditure-Interest payment	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>932.54</b>	<b>1,170.81</b>	<b>919.87</b>	<b>539.47</b>	<b>953.06</b>
<b>As a percentage of Revenue Receipts (RR)</b>					
Salaries & Wages	37.24	34.98	34.33	34.44	38.12
Expenditure on Pensions	15.17	12.71	16.22	17.22	16.52
Interest Payments	6.21	6.41	4.90	5.50	6.64
<b>Total</b>	<b>58.62</b>	<b>54.10</b>	<b>55.46</b>	<b>57.17</b>	<b>61.28</b>
Inflexible expenditure	8.73	9.02	6.53	3.39	6.48
<b>Total</b>	<b>67.34</b>	<b>63.12</b>	<b>61.98</b>	<b>60.56</b>	<b>67.76</b>
<b>As a percentage of Revenue Expenditure (RE)</b>					
Salaries & Wages	38.86	36.54	38.26	38.66	40.56
Expenditure on Pensions	15.83	13.28	18.08	19.33	17.58
Interest Payments	6.48	6.69	5.46	6.17	7.07
<b>Total</b>	<b>61.17</b>	<b>56.51</b>	<b>61.81</b>	<b>64.17</b>	<b>65.21</b>
Inflexible expenditure	9.11	9.42	7.28	3.81	6.90
<b>Total</b>	<b>70.28</b>	<b>65.93</b>	<b>69.09</b>	<b>67.98</b>	<b>72.10</b>
Non-committed RE	3,975.94	5,404.89	4,827.82	5,073.47	4,809.22
Percentage of RE	38.83	43.49	38.19	35.83	34.79
Percentage of TE	34.90	36.33	30.37	28.74	29.02
Subsidies	120.11	120.08	120.31	120.18	358.24
Subsidies a percentage of non-committed expenditure	3.02	2.22	2.49	2.37	7.45

Source: Finance Accounts.

Chart 2.12: Committed Expenditure as per cent of Revenue Expenditure



Source: Finance Accounts.

Thus, the Committed Expenditure constituted 50 per cent or more of Revenue Expenditure during the five-year period from 2019-20 to 2023-24.

During the period 2019-24, both the committed expenditure and inflexible expenditure as a percentage of Revenue Expenditure showed fluctuating trends. In the current year, there was an increase of ₹ 413.59 crore (76.67 *per cent*) over the previous year mainly due to increase in Share contribution of CSS against the Central Fund received (₹ 280.77 crore).

### **2.7.3.1 Salaries and Wages**

Expenditure on Salaries and Wages showed an increasing trend from ₹ 3,978.35 crore in 2019-20 to ₹ 5,606.08 crore in 2023-24. In 2023-24, the Salaries and Wages component increased by ₹ 132.21 crore (2.42 *per cent*) over the previous year and accounted for 40.56 *per cent* of Revenue Expenditure.

### **2.7.3.2 Interest Payments**

Interest Payments showed a fluctuating trend during 2019-24. During the current year, Interest on Internal Debt (₹ 847.10 crore) constituted the major component of Interest Payments and accounted for 86.74 *per cent* followed by Small Savings, Provident Fund, *etc.* 10.70 *per cent* (₹ 104.51 crore) and Loans & Advances from GoI 2.55 *per cent* (₹ 24.93 crore).

### **2.7.3.3 Pension Payments**

During the period 2019-24, expenditure on Pension Payments increased from ₹ 1,620.80 crore in 2019-20 to ₹ 2,429.87 crore in 2023-24. During the current year, Pension Payments decreased by 11.24 *per cent* (₹ 307.58 crore) over the previous year. The decrease was mainly due to decrease in payment of Commuted value of Pensions by 55.94 *per cent* (₹ 204.80 crore) and Gratuities by 48.21 *per cent* (₹ 142.51 crore).

### **2.7.3.4 Undischarged liabilities in National Pension System**

State Government employees recruited on or after 01 January 2005 are covered under the National Pension System (NPS), which is a defined contributory pension scheme. Under this system, employees contribute 10 *per cent* of basic pay and dearness allowance, which is matched by the State Government and both employee's and employer's contributions (14 *per cent* in case of All India Services and other Central Government Employees working under the State Government) are initially transferred to the Public Account and in turn to be deposited with National Securities Depository Limited (NSDL)/ Trustee bank for further investment as per the guidelines of NPS.

As on 31 March 2024, the total number of State Government employees eligible for NPS was 49,895 and there was 100 *per cent* issuance of Permanent Retirement Account Number (PRAN) to the eligible employees.

The position of contribution made under NPS by the employees and the Government and transfer of funds to NSDL/Trustee Bank during 2019-24 is shown in the following table:

Table 2.22: Contribution made to NPS and Transfer of Funds to NSDL/Trustee Bank

(₹ in crore)

Year	Opening Balance	Details of contribution			Short contribution by Government	Amount transferred to NSDL*	Closing Balance (2+5-7)
		Employee	Government	Total			
1	2	3	4	5(3+4)	6(3-4)	7	8
Upto 2019-20	0.00	705.24	592.23	1,297.47	113.01	1,090.85	206.62
2020-21	206.62	168.34	160.54	328.88	7.80	432.00	103.50
2021-22	103.50	185.62	106.07	291.69	79.55	212.43	182.76
2022-23	182.76	230.07	219.58	449.65	10.49	440.47	191.94
2023-24	191.94	269.06	227.71	496.77	41.35	456.76	231.95
<b>Total</b>		<b>1,558.33</b>	<b>1,306.13</b>	<b>2,864.46</b>	<b>252.20</b>	<b>2,632.51</b>	

\*Includes the amount paid to retired/deceased Government Employees.

Source: Finance Accounts.

In the year 2023-24, total contribution to the NPS which is a Defined Contribution Pension Scheme was ₹ 496.77 crore (Employees' contribution = ₹ 269.06 crore and Government's contribution = ₹ 227.71 crore which includes ₹ 6.79 crore directly deposited by the State Government to NPS without routing through MH-2071). The detailed information on Government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹ 456.76 crore to the NSDL. The Government's contribution to the NPS was less by ₹ 41.35 crore, which resulted in overstatement of Revenue surplus and Fiscal surplus to that extent.

The actual employee contribution and matching share of the Government up to the end of 2023-24 was ₹ 1,558.33 crore and ₹ 1,306.13 crore respectively, resulting in a shortfall of Government's matching share of ₹ 252.20 crore. This short contribution of share resulted in overstatement of Revenue Surplus and understatement of the Fiscal Deficit in the respective years.

Un-transferred balances of ₹ 191.94 crore as on 1 April 2023 attracted interest liabilities of ₹ 13.63<sup>8</sup> crore, which may also have to be included at the time of transferring the employer's contribution to NSDL. As on 31 March 2024, a cumulative balance of ₹ 231.95 crore contributed under the Scheme remained to be transferred to NSDL/Trustee Bank.

Thus, there was a short transfer of funds of ₹ 484.15 crore (short contribution of ₹ 252.20 crore plus ₹ 231.95 crore not transferred) to the NSDL and current liability stands deferred to future year(s). Further, the State Government has created interest liability on the funds not transferred to NSDL. The matter needs to be addressed without further delay to avoid creation of accumulated liabilities in the coming years.

#### 2.7.4 Subsidies

During the period 2019-24, expenditure booked under subsidies depicted a fluctuating trend. However, subsidies as percentages of Revenue Receipts and Revenue

<sup>8</sup> Interest calculated as per the rate of interest notified by the Government to General Provident Fund @7.1 per cent.

Expenditure showed decreasing trends till 2022-23 and thereafter increased in 2023-24. Details are shown in the following table:

Table 2.23: Expenditure on subsidies during 2019-24

	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Subsidies (₹ in crore)</b>	120.11	120.08	120.31	120.18	358.24
<b>Power Subsidy (₹ in crore)</b>	120.00	120.00	120.00	120.00	358.00
<b>Subsidies as a percentage of Revenue Receipts</b>	1.12	0.92	0.85	0.76	2.44
<b>Subsidies as a percentage of Revenue Expenditure</b>	1.17	0.97	0.95	0.85	2.59
<b>Subsidies as a percentage of Total Expenditure</b>	1.05	0.81	0.76	0.68	2.16
<b>Subsidies as a percentage of Revenue Deficit/Surplus</b>	26.96	21.67	8.30	6.93	40.51
<b>Power Subsidy as percentage of Total Subsidy</b>	99.91	99.93	99.74	99.85	99.93

Source: Finance Accounts.

During the current year, the subsidies increased by ₹ 238.06 crore (198.09 per cent) over the previous year. The increase was mainly due to increase in Power Subsidy (₹ 238.00 crore) on account of Financial Assistance to Manipur Stater Power Distribution Corporation (MSPDC) Limited.

Power subsidy constituted 99.93 per cent of the total subsidies.

### 2.7.5 Financial assistance by the State Government to Local Bodies and Other Institutions

Financial assistance is provided by the State Government to local bodies and other institutions by way of grants and loans. The quantum of assistance provided by way of grants and loans to local bodies and others during the period 2019-24 is presented in the table below:

Table 2.24 Financial Assistance to Local Bodies etc.

	(₹ in crore)				
<b>Financial Assistance to Institutions</b>	2019-20	2020-21	2021-22	2022-23	2023-24
<b>(A) Local Bodies</b>					
Municipal Corporations and Municipalities	45.29	117.34	25.67	17.79	13.05
<i>Panchayati Raj</i> Institutions	37.76	116.57	98.51	35.76	1.32
<b>Total (A)</b>	<b>83.05</b>	<b>233.91</b>	<b>124.18</b>	<b>53.55</b>	<b>14.37</b>
<b>(B) Others</b>					
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	318.59	241.03	105.73	94.09	180.68
Hospitals and Other Charitable Institutions	249.88	324.47	339.50	205.99	189.33
Other Institutions	2,000.64	2,947.67	2,336.22	2,281.53	1,532.35
<b>Total (B)</b>	<b>2,569.11</b>	<b>3,513.17</b>	<b>2,781.45</b>	<b>2,581.61</b>	<b>1,902.36</b>
<b>Total (A+B)</b>	<b>2,652.16</b>	<b>3,747.08</b>	<b>2,905.63</b>	<b>2,635.16</b>	<b>1,916.73</b>
<b>GIA for creation of Capital assets</b>	<b>347.31</b>	<b>325.40</b>	<b>347.02</b>	<b>165.75</b>	<b>151.73</b>
<b>GIA for Non-Salary</b>	<b>1,149.94</b>	<b>2,090.03</b>	<b>1,313.11</b>	<b>1,373.07</b>	<b>589.90</b>
<b>GIA given in kind</b>	<b>Information not provided by the state Government</b>				
Revenue Expenditure	10,238.63	12,428.47	12,642.15	14,158.98	13,821.75
Assistance as percentage of Revenue Expenditure	25.90	30.15	22.98	18.61	13.87

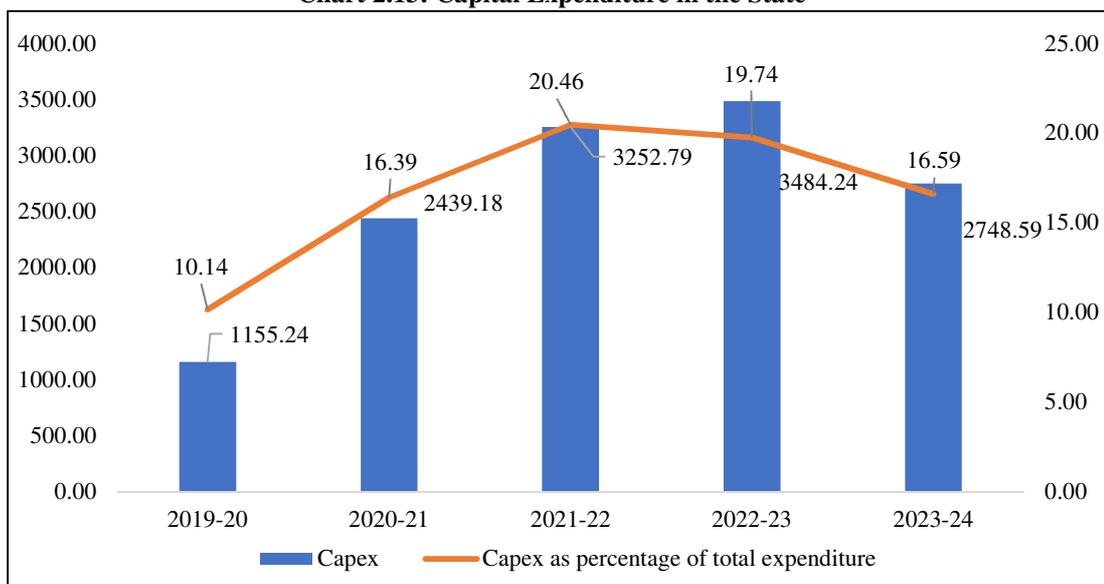
Source: Finance Accounts.

The total financial assistance to Local Bodies and Other Institutions increased from 2019-20 to 2020-21 and thereafter showed a continued decreasing trend. In 2023-24, financial assistance decreased by ₹ 718.43 crore as compared to 2022-23 mainly due to less assistance to Other Institutions and Panchayati Raj Institutions. Financial assistance was 13.87 per cent of Revenue Expenditure as compared to 18.61 per cent in 2022-23.

## 2.7.6 Capital Expenditure

Capital Expenditure (Capex) includes primarily expenditure on creation of fixed infrastructure assets such as buildings, roads, bridges, etc. Details of the Capex and its percentage of total expenditure for the period 2019-24 are given below:

Chart 2.13: Capital Expenditure in the State



Source: Finance Accounts.

In the year 2023-24, Capital Expenditure decreased by ₹ 735.65 crore (21.11 per cent) from ₹ 3,484.24 crore in 2022-23 to ₹ 2,748.59 crore in 2023-24. The State could expend only 27.45 per cent (₹ 2,748.59 crore) of the budget allocation (₹ 10,013.79 crore) during the current year. As compared to the Total Expenditure, the Capital Expenditure showed a fluctuating trend (ranging from 10.14 per cent in 2019-20 to 20.46 per cent in 2021-22) over the period 2019-24. In terms of magnitude of expenditure, Capital Expenditure in 2022-23 was the highest during the last five years.

### 2.7.6.1 Major changes in Capital Expenditure

There were cases of significant changes in various Heads of Account under Capital Expenditure in 2023-24 vis-à-vis the previous year as given in the following table:

Table 2.25: Capital Expenditure in 2023-24 compared to 2022-23

(₹ in crore)

Major Heads of Accounts	2022-23	2023-24	Increase (+)/ Decrease (-)
4055 - Capital Outlay on Police	26.95	111.20	84.25
4711 - Capital Outlay on Flood Control Projects	69.01	137.59	68.58
5054 - Capital Outlay on Roads and Bridges	651.69	714.64	62.95
4702 - Capital Outlay on Minor Irrigation	19.62	62.53	42.91
4216 - Capital Outlay on Housing	2.00	13.04	11.04
4210 - Capital Outlay on Medical and Public Health	194.91	8.66	-186.25
4575 - Capital Outlay on Other Special Areas Programmes	489.82	326.55	-163.27
4515 - Capital Outlay on other Rural Development	497.24	334.98	-162.26
4225 - Capital Outlay of Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities	178.18	29.71	-148.47
4215- Capital Outlay on Water Supply and Sanitation	777.79	691.52	-86.27
4217- Capital Outlay on Urban Development	148.36	85.52	-62.84
4059- Capital Outlay on Public Works	68.13	27.57	-40.56

Source: Finance Accounts.

The decrease in Capital Expenditure in 2023-24 over the previous year was mainly due to decrease in Capital Outlay on Medical and Public Health (₹ 186.25 crore), Capital Outlay on Other Special Areas Programmes (₹ 163.27 crore), Capital Outlay on other Rural Development (₹ 162.26 crore), Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities (₹ 148.47 crore), Capital Outlay on Water Supply and Sanitation ( ₹ 86.27 crore), Capital Outlay on Urban Development ( ₹ 62.84 crore) and Capital Outlay on Public Works ( ₹ 40.56 crore) offset by increase mainly in Capital Outlay on Police (₹ 84.25 crore), Capital Outlay on Flood Control Projects (₹ 68.58 crore), Capital Outlay on Roads and Bridges (₹ 62.95 crore) and Capital Outlay on Minor Irrigation (₹ 42.91 crore).

### 2.7.6.2 Quality of Capital Expenditure

This section presents an analysis of investments and other Capital Expenditure undertaken by the Government during the current year.

#### A. Capital locked in incomplete projects

As per Finance Accounts of the State for the year 2023-24, there were 63 incomplete projects which were due to be completed by 31 March 2024. Age profile of these incomplete projects based on the year of sanction or year of start of these projects as on 31 March 2024 is given in the table below:

Table 2.26: Age profile of incomplete projects as on 31 March 2024

(₹ in crore)

Year	No. of incomplete project	Estimated cost	Expenditure as on 31 March 2024
2018	5	12.32	4.87
2019	3	20.29	8.79
2020	8	204.98	134.12
2021	13	29.10	15.15
2022	7	79.01	36.97
2023	18	165.00	65.06
2024	9	11.30	2.66
<b>Total</b>	<b>63</b>	<b>521.99</b>	<b>267.62</b>

Source: Finance Accounts.

Table 2.27: Department-wise profile of incomplete projects as on 31 March 2024

(₹ in crore)

Sl. No.	Department	No. of incomplete project	Estimate cost/Initial budget cost	Expenditure up to 31 March 2024
1	Power	6	333.66	185.31
2	Public Works Department (PWD)	57	188.33	82.31
<b>Total</b>		<b>63</b>	<b>521.99</b>	<b>267.62</b>

Source: Finance Accounts.

It was further noticed that out of the 63 incomplete projects as on 31 March 2024, the oldest incomplete projects pertain to the year 2017-18.

As on 31 March 2024, there were 63 incomplete projects involving a total budgeted cost of ₹ 521.99 crore on which an expenditure of ₹ 267.62 crore had already been incurred. The 63 incomplete projects pertain to two Departments viz. Power and Public Works Department. Delay in completion of work invites the risk of escalation in cost of the works besides depriving the benefits of the project to the State.

Out of the 63 projects lying incomplete, the highest number of incomplete projects pertains to the Public Works Department (57 projects with an estimated cost/Initial budget cost of ₹ 188.33 crore and expenditure of ₹ 82.31 crore up to 31 March 2024).

Project cost in respect of ten incomplete projects under Public Works Department was revised from ₹ 1,906.30 crore to ₹ 935.18 crore, a decrease of ₹ 971.12 crore from the original estimated cost which was in contradiction to the escalation in cost of works.

Blocking of funds on incomplete projects/works beyond their scheduled date of completion adversely impinged on the quality of expenditure and deprived the State of the intended benefits for prolonged periods. Further, the funds borrowed for implementation of these projects during the respective years proved ineffectual with the State having to bear additional burden in terms of servicing of debt and interest liabilities.

During Exit Conference (April 2025), the Finance Department stated that the delay in completion of the projects was mainly due to delay in payments to the contractors due to poor financial condition of the State Government.

### ***B. Investment and Return in Companies/Corporations, etc.***

#### ***2.7.6.3 Quality of investments in Companies, Corporations and other Bodies***

Investments made and loans given to companies (e.g. DISCOMs), Corporations (e.g. SC & ST Financial Corporations), and Cooperatives (e.g. Sugar mills) which are loss making and those where net worth is completely eroded affect quality of capital expenditure. Return on Investment (RoI) in share capital invested in State Public Sector Undertakings (SPSUs) and history of repayment of loans given to various bodies are important determinants of quality of capital expenditure.

As on 31 March 2024, the State Government had invested ₹ 241.71 crore<sup>9</sup> in two Statutory Corporations, one Rural Bank, 18 SPSUs and 3,135 Co-operative Institutions and Local Bodies.

In 2023-24, an amount of ₹ 4.69 crore was invested in two Government Companies viz. Manipur Handloom and Handicrafts Development Corporation Limited (₹ 2.89 crore) and Manipur Food and Distribution Corporation Limited (₹ 0.20 crore) and one Co-operative institution viz. Manipur Rural Bank (₹ 1.60 crore). Return on investment during 2023-24 is shown in the following table:

**Table 2.28: Return on Investment**

<b>Investment/return/ cost of borrowings</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Investment at the end of the year (₹ in crore)	214.12	227.84	232.02	237.02	241.71
Return (₹ in crore)	0.00	0.00	0.00	21.62	0.00
Return ( <i>per cent</i> )	0.00	0.00	0.00	9.12	0.00
Average rate of interest of Outstanding Public Debt ( <i>per cent</i> )	7.84	8.86	5.84	6.60	6.59
Difference between interest rate and return ( <i>per cent</i> )	7.84	8.86	5.84	-2.52	6.59
<b>Difference between return on investment and interest on Government borrowings (₹ in crore)</b>	<b>-547.53</b>	<b>-720.52</b>	<b>-576.84</b>	<b>-744.70</b>	<b>-872.03</b>

Source: Finance Accounts.

During the five-year period of 2019-24, the State Government's investments had increased by ₹ 35.39<sup>10</sup> crore. In 2023-24, the State Government did not earn any return as dividend. The State Government paid an average interest rate ranging from 5.84 *per cent* (2021-22) to 8.86 *per cent* (2020-21) on its borrowings during the period 2019-20 to 2023-24.

The audit analysis of investments in Public Sector Undertakings (PSUs) and other bodies for 2023-24 highlights serious concerns regarding the sustainability and financial viability of these investments. The erosion of net worth, low returns on investment, and continued losses in state-owned enterprises indicate inefficient capital allocation and potential fiscal risks. The State Government's continued investment in loss-making PSUs with negative net worth represents a significant fiscal risk. The returns on these investments are far below borrowing costs, exacerbating financial inefficiencies.

#### **D. Loans and Advances by the State Government**

In addition to investments in Co-operative Societies, Corporations and Companies, Government has also been providing Loans and Advances to many Institutions/Organisations. The outstanding Loans and Advances as on 31 March 2024 and interest receipts *vis-à-vis* interest payments during 2019-24 is given in the following table:

<sup>9</sup> Investment/Share as featured in Statement 8 of Finance Accounts has been adopted.

<sup>10</sup> Investment at the beginning of the year 2019-20 was ₹ 206.32 crore.

**Table 2.29: Quantum of loans disbursed and recovered during 2019-24.**

(₹ in crore)

Quantum of loans disbursed and recovered	2019-20	2020-21	2021-22	2022-23	2023-24
Opening Balance of loans outstanding	199.11	198.31	205.21	204.45	210.93
Amount advanced during the year	0.00	10.20	1.63	7.58	0.25
Amount recovered during the year	0.80	3.30	2.39	1.10	1.08
Closing Balance of the loans outstanding	198.31	205.21	204.45	210.93	210.10
<b>Net addition</b>	<b>-0.80</b>	<b>6.90</b>	<b>-0.76</b>	<b>6.48</b>	<b>-0.83</b>
Interest received	0.06	0.17	0.04	0.02	0.0007
Percentage of Interest earned on outstanding Loans and Advances given by the Government	0.03	0.08	0.02	0.01	0.0003
Rate of Interest paid on the outstanding borrowings of the Government	5.82	6.31	4.50	5.10	5.17
Difference between the rate of interest paid and interest received ( <i>per cent</i> )	5.79	6.22	4.48	5.09	5.17

Source: Finance Accounts.

The opening balance of outstanding Loans and Advances as on 01 April 2023 was ₹ 210.93 crore and with the repayment of ₹ 1.08 crore and disbursement of ₹ 0.25 crore during 2023-24, the closing balance stood at ₹ 210.10 crore. The rate of interest on Loans and Advances given by the Government decreased from 0.01 *per cent* in 2022-23 to 0.0003 *per cent* in 2023-24. Recovery of the outstanding Loans and Advances decreased from ₹ 1.10 crore in 2022-23 to ₹ 1.08 crore in 2023-24.

### 2.7.7 Expenditure Priorities

Enhancing human development levels requires the States to step up their expenditure on key social services like education, health *etc.* Low fiscal priority (ratio of expenditure under a category to aggregate expenditure) is attached to a particular sector if the allocation is below the respective national average. The higher the ratio of these components to Total Expenditure (TE), the better the quality of expenditure. Fiscal priority<sup>11</sup> given by the Manipur Government with regard to Health and Family Welfare, Education and Capital Expenditure is given in the following table:

**Table 2.30: Expenditure priority of the State with regard to Health, Education and Capital Expenditure**

(in per cent)

	TE/ GSDP	CE/TE	Education/ TE	Health & FW/TE
<b>NE and Himalayan States Average (2019-20)</b>	26.21	14.94	17.08	6.37
<b>Manipur State (2019-20)</b>	38.22	10.14	12.90	5.82
<b>NE and Himalayan States Average (2023-24)</b>	25.19	17.61	15.93	6.43
<b>Manipur (2023-24)</b>	36.83	16.59	14.64	5.66

Source: Finance Accounts and Economic Advisor wing.

TE -Total Expenditure; CE- Capital Expenditure.

\* Expenditure on Education includes expenditure on Sports, Art and Culture.

The audit analysis of fiscal priorities in Education, Health, and Capital Expenditure (CE) compared to the North-Eastern & Himalayan (NE&H) States' average for 2023-24 highlights inadequate social sector funding, improved capital expenditure allocation,

<sup>11</sup> Ratio of expenditure in that category to Total Expenditure (TE).

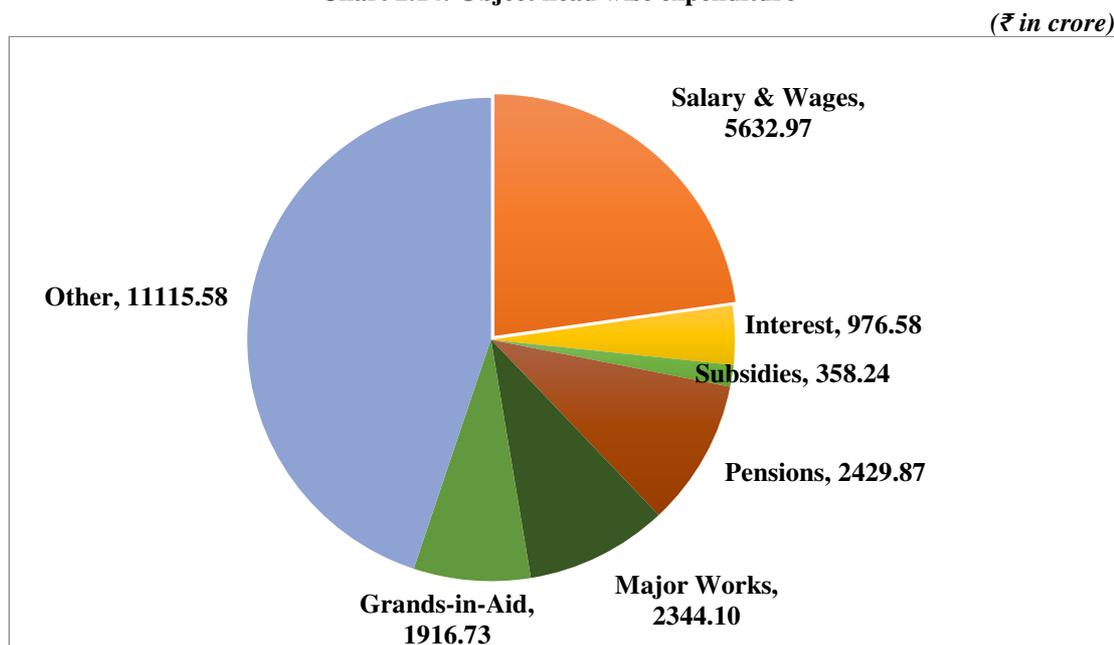
and the need for greater investment in human capital formation. However, in 2023-24, the ratio of TE to GSDP of the State stood at 36.83 *per cent*. This was comparatively higher than that of the average of the North-Eastern and Himalayan (NE&H) States (25.19 *per cent*).

### 2.7.8 Object Head wise Expenditure

Finance Accounts depict transactions only up to the Minor Head level. Object head wise expenditure gives information about the object/ purpose of the expenditure.

Some of the important object head wise expenditure as depicted in the Finance Accounts for the year 2023-24 is given in the following chart:

Chart 2.14: Object head wise expenditure



Source: Finance Accounts.

## 2.8 Contingency Fund

There is no Contingency Fund of the Government of Manipur.

## 2.9 Public Account

Receipts and Disbursements in respect of certain transactions such as Small Savings, Provident Funds, Reserve Funds, Deposits, Suspense, Remittances, *etc.* which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature. The balance after disbursements during the year is the fund available with the Government for various purposes.

### 2.9.1 Net Public Account Balances

The component-wise net balances in Public Account of the State as on 31 March 2024 are given in the following table and the yearly changes in composition of balances in Public Account over the five-year period 2019-24 are given in **Chart 2.15**:

Table 2.31 Component wise net Public Account Receipts during 2019-24

(₹ in crore)

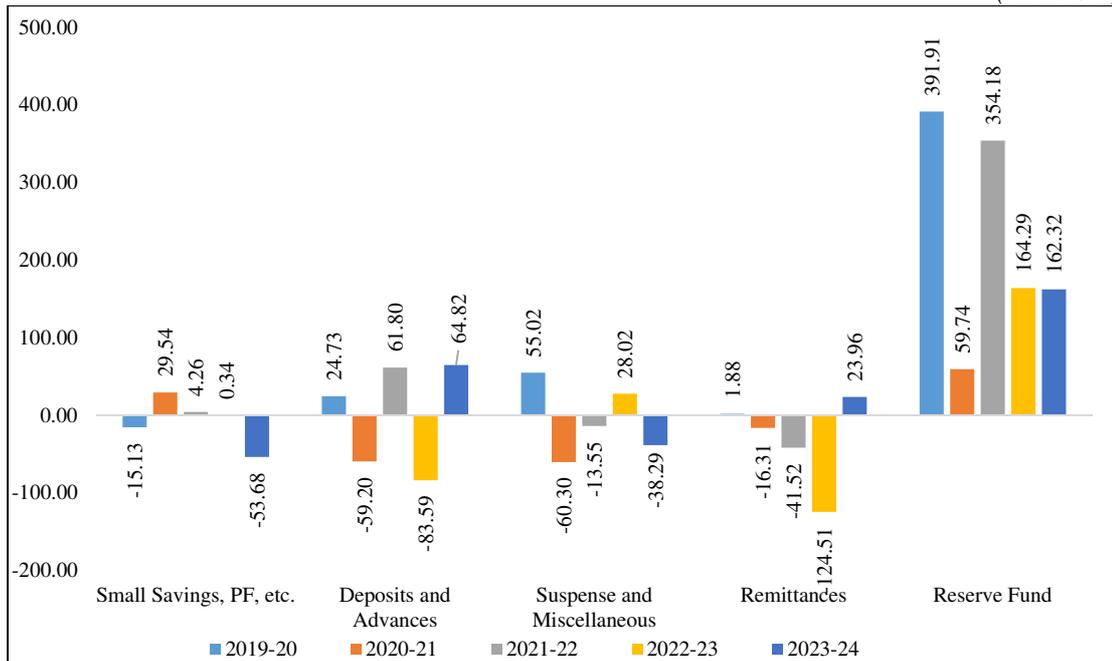
Sector	Sub Sector	2019-20	2020-21	2021-22	2022-23	2023-24
I. Small Savings, provident Funds, etc.	Small Savings, provident Funds, etc.	-15.13	29.54	4.27	0.35	-53.68
J. Reserve Funds	(a) Reserve Funds bearing Interest	318.43	20.14	-14.73	-33.61	-22.22
	(b) Reserve Funds not bearing Interest	73.48	39.59	368.91	197.90	184.54
K. Deposits and Advances	(a) Deposits bearing Interest	70.58	-103.12	79.26	9.18	40.00
	(b) Deposits not bearing Interest	-45.85	43.93	-17.45	-92.77	24.82
	(c) Advances	0.00	0.00	0.00	0.00	0.00
L. Suspense and Miscellaneous	(a) Suspense	0.16	-11.08	-13.19	19.99	-43.74
	(b) Other Accounts	54.86	-49.22	-0.36	8.03	5.45
	(c) Accounts with Governments of Foreign Countries	0.00	0.00	0.00	0.00	0.00
	(d) Miscellaneous	0.00	0.00	0.00	0.00	0.00
M. Remittances	(a) Money Orders, and other Remittances	1.88	-16.30	-41.52	-124.50	23.97
	(b) Inter-Government Adjustment Account	0.00	0.00	0.00	0.00	0.00
<b>Total</b>		<b>458.41</b>	<b>-46.52</b>	<b>365.19</b>	<b>-15.43</b>	<b>159.14</b>

Source: Finance Accounts.

Net Public Account Receipts increased by ₹ 174.57 crore over the previous year. The increase was mainly due to increase in Remittances (₹ 148.47 crore) and Deposits and Advances (₹ 148.41 crore), partly offset by decrease in Suspense and Miscellaneous (₹ 66.31 crore) and Small Savings Provident Funds (₹ 54.03 crore).

Chart 2.15: Yearly changes in composition of Public Account balances

(₹ in crore)



Source: Finance Accounts.

## 2.9.2 Reserve Funds

Reserve Funds are created for specific and defined purposes under the Public Account of the State Government. These funds are met from contributions or grants from the Consolidated Fund of the State.

The State has four active Reserve Funds namely, State Disaster Response Fund, Consolidated Sinking Fund, State Compensatory Afforestation Fund and Guarantee Redemption Fund and one inoperative Reserve Fund *i.e.* Depreciation/Renewal Reserve Fund. The total accumulated balance at the end of 31 March 2024 in the four active Reserve Funds was ₹ 1,951.31 crore out of which ₹ 294.77 crore was under Reserve Funds bearing interest and ₹ 1,656.54 crore under Reserve Funds not bearing interest. The fund balances lying in these Reserve Funds as on 31 March 2024 are given in the following table:

Table 2.32 Details of Reserve Funds

(₹ in crore)

Sl. No.	Name of Reserve Fund	Balance as on 31 March 2024
<b>A</b>	<b>Reserve Funds bearing Interest</b>	
1	State Disaster Response Fund	60.17
3	National Compensatory Afforestation Fund (NCAF)	1.22
4	State Compensatory Afforestation Fund (SCAF)	230.39
5	State Disaster Mitigation Fund	3.00
<b>B</b>	<b>Reserve Funds not bearing Interest</b>	
1	Sinking Funds	1,369.32
3	Depreciation Reserve Funds of Government Commercial Departments/Undertakings	0.24
4	Guarantee Redemption Fund Investment Account	286.97
	<b>Grand Total</b>	<b>1,951.31</b>

Source: Finance Accounts.

### 2.9.2.1 Consolidated Sinking Fund

The State created a Consolidated Sinking Fund in 2008-09 for amortisation of market borrowings, other loans and debt obligation liabilities, as recommended by the XII Finance Commission. As per the Fund Guidelines, the State Government may contribute a minimum of 0.50 *per cent* of its outstanding liabilities (*i.e.* Internal Debt *plus* Public Account) at the end of the previous year with the condition that the Government shall not fund its contribution to the Fund out of the borrowings from the Reserve Bank.

Accordingly, the contribution due from the State in 2023-24 was ₹ 85.73 crore which was 0.50 *per cent* of the outstanding liabilities of ₹ 17,145.96 crore as on 31 March 2023. However, against this, the State Government did not make any contribution to the fund during 2023-24.

Further, in 2023-24, an interest of ₹ 148.10 crore was earned from the investment of balance of the Reserve Fund. Accordingly, the corpus of the Fund (including accumulated interest) amounting to ₹ 1,369.32 crore as on 31 March 2024 was invested by the RBI in Government of India Securities.

### 2.9.2.2 State Disaster Response Fund

Government of India (GoI) replaced the erstwhile Calamity Relief Fund with the State Disaster Response Fund (SDRF) with effect from 01 April 2010. The State

Governments are required to pay interest to the SDRF at the rate applicable to overdrafts under overdraft Regulation Guidelines of the RBI. The interest is to be credited on a half yearly basis.

In accordance with the Government of India's OM (28 September 2010), the State has commenced operation of the SDRF in 2010-11<sup>12</sup>. The flow of the Fund, during the last five-year period, is given below.

Table 2.33: Flow of State Disaster Response Fund during the year 2019-24

(₹ in crore)

Year	Opening balance (01 April)	Contribution by Centre	State's Share	Additional assistance from NDRF	Accrued interest (on investment of Fund)	Total availability during the year	Amount spent (MH 2245-05)	Closing balance	Investment during the year
1	2	3	4	5	6	7=(2+3+4)	8	9=7-8	10
2019-20	26.74	47.70	2.00	35.59	0.00	76.44	10.67	65.77	0.00
2020-21	65.77	41.70	0.00	0.00	0.00	107.47	5.30	102.17	0.00
2021-22	102.17	0.00	0.00	0.00	0.00	102.17	28.58	73.59	0.00
2022-23	73.59	0.00	0.00	0.00	0.00	73.59	10.98	62.62	0.00
2023-24	62.62	0.00	2.00	0.00	0.00	64.62	4.46	60.16	0.00

Source: Finance Accounts.

During the year 2023-24, the State received ₹ 18.80 crore from the Central Government under the Major Head 1601-07-104. However, the State Government did not transfer Central Share of ₹ 18.80 crore to the Fund. As against the mandated State share of ₹ 2.09 crore, the State Government did not transfer any amount to the fund during the current year which was in violation of the SDRF guidelines. However, during the year the State Government transferred ₹ 2.00 crore (Central share ₹Nil crore, State share ₹2.00 crore) to the Fund under Major Head 8121-122 SDRF pertaining to the financial year 2021-22. The State Government incurred an expenditure of ₹ 4.46 crore on account of Natural Calamities<sup>13</sup>.

Further, opening balance of the Fund as on 01 April 2023 was ₹ 62.62 crore of which no amount was invested. The State Government was liable to provide interest of ₹ 5.32 crore at the rate of Ways and Means Advance (8.50 per cent) on the un-invested funds in terms with the SDRF guidelines, which was not done. Thus, non-transfer of Central Share of ₹ 18.80 crore, State matching share of ₹ 2.09 crore and non-payment of interest of ₹ 5.32 crore to the Fund by the State Government lead to overstatement of Revenue Surplus and understatement of Fiscal Deficit to that extent.

### 2.9.2.3 Guarantee Redemption Fund

The State Government constituted 'Guarantee Redemption Fund' for meeting the payment obligations arising out of the guarantees issued by the Government in respect of bonds issued and other borrowings by the State Public Sector Undertakings or other

<sup>12</sup> Under Major Head - '8121-General and Other Reserve Funds, 122-State Disaster Response Fund'.

<sup>13</sup> Major Head - '2245 (Relief on account of Natural Calamities) - 02 (Floods, Cyclones, etc.) - 101 (Gratuitous Relief)'.

Bodies and invoked by the beneficiaries. The accumulations in the Fund are to be utilised only towards payment of the guarantees issued by the Government and not paid by the institutions on whose behalf guarantee was issued.

Consequent to the enactment of Manipur Ceiling on Government Guarantees Act, 2004, the State created a Guarantee Redemption Fund in 2008-09 with an initial corpus of ₹ one crore. The latest amendment to the Fund notification <sup>14</sup> issued by the State Government, effective from the year 2013-14, stipulates that the State Government shall initially contribute a minimum of one *per cent* of the outstanding guarantees at the end of the previous year and thereafter a minimum of 0.50 *per cent* every year to achieve a minimum level of 3 *per cent* in the next five years. The fund shall be gradually increased to a desirable level of 5 *per cent*. If guarantees have been invoked or likely to be invoked, additional Funds (over and above 5 *per cent*) shall be maintained.

For the year, the opening balance of the Fund was ₹ 250.53 crore. An interest of ₹ 36.45 crore earned on investment in 2023-24 was credited to the Fund. Accordingly, the corpus of the Fund (including accumulated interest) as on 31 March 2024 was ₹ 286.98 crore and the amount was invested by the RBI in Government of India Securities.

During the year, the State Government did not contribute the mandated amount of ₹ 5.89 crore<sup>15</sup> to the Fund. However, the State could achieve the minimum level of 5 *per cent* of the outstanding guarantees<sup>16</sup> at the end of the previous year. No guarantee was invoked during the year 2023-24.

#### **2.9.2.4 State Compensatory Afforestation Fund**

In compliance to the instructions issued (28 April 2009) by the Ministry of Environment and Forests, Government of India and guidelines of State Compensatory Afforestation Fund Management and Planning Authority (State CAMPA), the State Governments are required to establish the State CAMPA in the State, which will administer the funds received and utilise the monies collected for undertaking compensatory afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto. The Authority will set up the State Compensatory Afforestation Fund for this purpose under Public Account of the State.

Under this, the monies received by the State Governments from the User Agencies need to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Account under MH 8336-Civil Deposits. As per Section 3 (4) of the Compensatory Afforestation Fund Act, 2016, 90 *per cent* of the Fund was to be transferred to the MH 8121-General and Other Reserve Funds, 129- State Compensatory Afforestation Fund in Public Account and the remaining 10 *per cent* was to be credited into the National Fund on yearly basis.

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<sup>14</sup> Notification No. 6/7/2006\_FC (II) dated 18 December 2013

<sup>15</sup> 0.5 *per cent* of outstanding guarantees as on 31.03.2023 (₹ 1,177.16 crore) = ₹ 5.89 crore.

<sup>16</sup> 5 *per cent* of outstanding guarantees as on 31.03.2023 (₹ 1,177.16 crore) = ₹ 58.86 crore.

The applicable rate of interest on balances available under ‘State Compensatory Afforestation Deposits’ under MH 8336-Civil Deposits and ‘State Compensatory Afforestation Fund’ under MH 8121-General and other Reserve Funds was to be declared by the Central Government on year to year basis. As it is an interest-bearing reserve fund, the State Government was liable to provide for interest if the balances available in the fund was not invested.

In the year 2023-24, the State Government disbursed an amount of ₹ 20.26 crore under MH-8121- General and other Reserve Funds and was utilised in developmental works of State Compensatory Afforestation. The Government did not receive any amount from the user agencies and the National Compensatory Afforestation Deposit. The fund balance under Major Head 8121-129 as on 01 April 2023 was ₹ 250.65 crore. The State Government was liable to pay ₹ 8.40 crore as interest (@ 3.35 per cent<sup>17</sup>) to the fund as the balance amount was not invested by the State Government. However, the State Government did not provide the interest during the year. The total balance in the State Compensatory Afforestation Fund as on 31 March 2024 was ₹ 230.39 crore. Non-payment of interest liability of ₹ 8.40 crore by the State Government leads to overstatement of Revenue Surplus and understatement of Fiscal Deficit to that extent.

## **2.10 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 March 2018. The CRIF will be used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructure, *etc.*

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

In the year 2023-24, the State Government received grants of ₹146.98 crore towards CRIF. The State Government did not transfer ₹146.98 crore to the Fund in the Public Account as on 31 March 2024. Non-transfer of ₹146.98 crore understated the Revenue Expenditure and overstated the Revenue Surplus.

During the Exit Conference (April 2025), the Finance Department stated that instructions on the requirement to transfer funds received under the Central Road and Infrastructure Fund (CRIF) to the Public Account under Major Head-8449-103 before utilisation were not received from the Ministry of Road Transport and Highways. However, the State Government will get in touch with the Public Works Department of the State and also GoI to get a clarity on the matter.

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<sup>17</sup> As per circular issued by Ministry of Environment, Forest & Climate Change.

## 2.11 Building and Other Construction Workers' Welfare Cess

The GoI had levied a cess under Building and Other Construction Workers' Welfare Cess Act, 1996 at the rate of one *per cent* of the cost of construction incurred by an employer or any executing agency as the case may be. Rule 5 of the Cess Rules, 1998 provides that the proceeds of the cess collected shall be transferred by such Government office/Establishment, as the case may be, to the Building and Other Construction Workers' Welfare Board (the Board) within 30 days of its collection. Further, the State Government instructed (November 2017) all the departments of the State to deduct at source and transfer the component of one *per cent* Labour Cess collected from the construction works by challan in the bank account of the Board.

In the year 2023-24, an amount of ₹ 0.55 crore (2022-23: ₹ 0.82 crore) as Labour Cess was collected by the Departments of Government of Manipur and accounted under Major Head 0045-112 and no amount was transferred to the Building and Other Construction Workers Welfare Board as required under Rule 5 of Cess Rules, 1998. The total untransferred amount as on 31 March 2024 which is lying with the State Government stands at ₹ 39.94 crore.

The details of amount collected and actual expenditures incurred during the period from 2019-20 to 2023-24 are shown in the following table:

**Table 2.34: Position of cess collection and expenditure of the Board during 2019-20 to 2023-24**

(₹ in crore)

Year	Opening balance (as per Bank Statement)	Cess collection during the year	Misc. collection during the year*	Interest credit during the year	Available fund	Expenditure			Closing Balance (as per Bank Statement)
						Administrative Expenses (as percentage of TE)	Others	Total Expenditure (TE)	
1	2	3	4	5	6	7	8	9	10
2019-20	39.14	29.23	0.39	0.83	69.59	1.50 (2.93)	49.76	51.26	18.33
2020-21	18.33	74.74	0.59	0.67	94.33	1.08 (5.21)	19.64	20.72	73.61
2021-22	73.61	50.06	-0.31#	2.34	125.7	1.14 (1.67)	67.3	68.44	57.26
2022-23	57.26	65.97	0.36	2.45	125.68	1.26 (1.78)	69.41	70.67	55.01
2023-24	55.01	76.03	0	2.12	133.16	2.23 (2.38)	91.5	93.73	39.43

Source: Information furnished by Manipur Building and Other Construction Workers' Welfare Board.

\* Registration & Renewal Fees and Refund of Cess.

# Refund of Cess exceeded total amount of Registration and Renewal fees.

As per Section 24 (3) of the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996, the administrative expenses of the Board in any financial year shall not exceed five *per cent* of its total expenses during that financial year. However, out of last five years, in one year i.e., 2020-21, the administrative expenses of the Board exceeded the prescribed limit by 0.21 *per cent*.

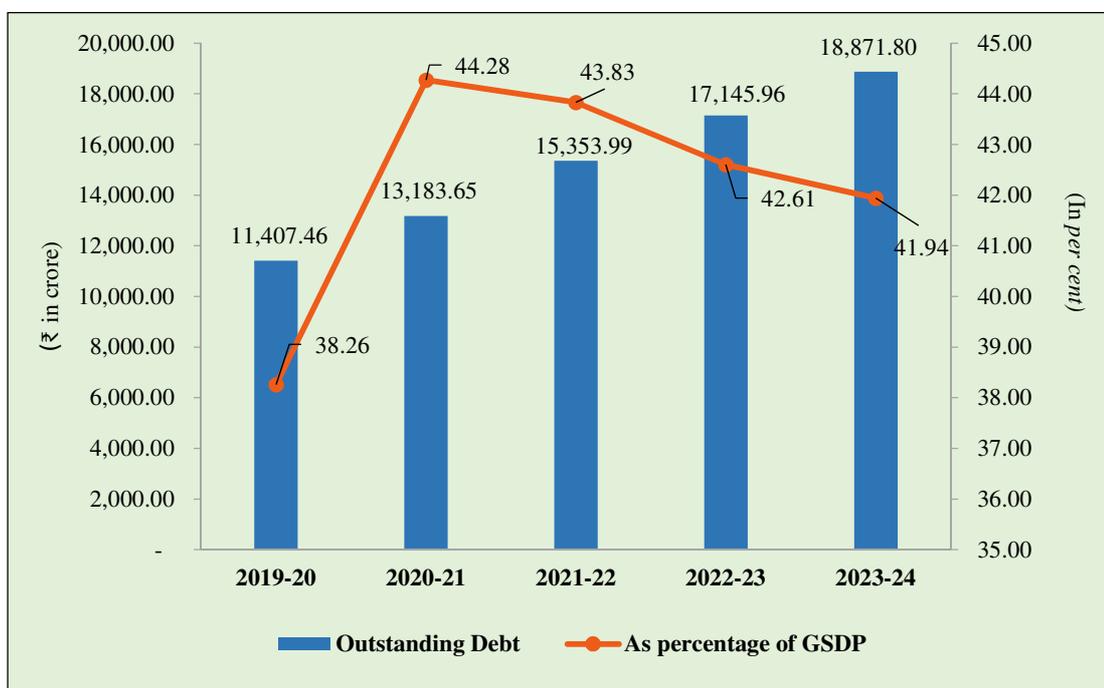
Further, as per sections 26 and 27 of the Act *ibid*, the Board has to prepare its annual report, giving a full account of its activities during the previous financial year and also prepare an annual statement of accounts and submit them to the State Government. The accounts of the Board shall be audited by the Comptroller and Auditor General of India annually and any expenditure incurred in connection with such audit shall be payable

by the Board to the Comptroller and Auditor General of India. Further, the Board has to furnish to the State Government its audited copy of accounts together with the auditor’s report which shall be laid before the State Legislature. The Board, however, has not prepared the annual report and annual accounts till the year 2023-24.

## 2.12 Public Liability Management

Public liability management is the process of establishing and executing a strategy for managing the Government’s liability in order to raise the required amount of funding, achieve its risk and cost objectives and to meet any other sovereign debt management goals that the Government may have set through enactment or any other annual budget announcements. Outstanding liability of the State along with its percentage of GSDP for the year 2019-20 to 2023-24 is given in the following table:

Chart 2.16: Outstanding Public Liability and its percentage to GSDP



Source: Finance Accounts.

### 2.12.1 Liability profile: Components

Total liabilities of the State Government constitute Internal debt of the State (market loans, Ways and Means Advances from RBI, special securities issued to National Small Savings Fund and loans from financial institutions, etc.), and loans and advances from the Central Government and Public Account Liabilities. Some of the important terms are explained in *Appendix 2.2*.

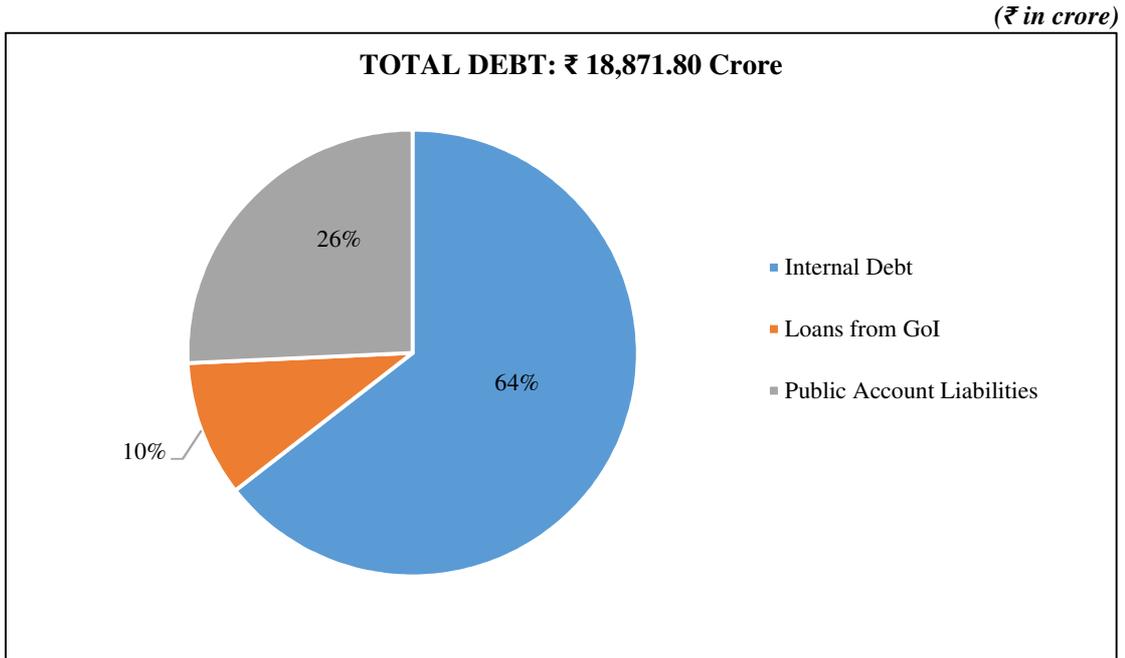
Table 2.35: Component-wise liability trends

(₹ in crore)					
Components of fiscal liability	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Outstanding Total Liability</b>	<b>11,407.46</b>	<b>13,183.65</b>	<b>15,353.99</b>	<b>17,145.96</b>	<b>18,871.80</b>
<b>Public Debt</b>	<b>7,255.64</b>	<b>9,001.74</b>	<b>10,751.82</b>	<b>12,462.74</b>	<b>14,015.11</b>
<i>Internal Debt</i>	7,004.00	8,430.65	9,967.15	11,149.50	12,160.32
<i>Loans from GoI</i>	251.64	571.09	784.67	1,313.24	1,854.79
<b>Public Account Liabilities</b>	<b>4,151.82</b>	<b>4,181.91</b>	<b>4,602.17</b>	<b>4,683.22</b>	<b>4,856.69</b>
<i>Small Savings, Provident Funds, etc.</i>	1,479.29	1,508.83	1,513.10	1,513.45	1,459.77
<i>Reserve Funds bearing Interest</i>	345.17	365.32	350.59	316.98	294.77
<i>Reserve Funds not bearing Interest</i>	865.59	905.19	1,274.10	1,472.00	1,656.54
<i>Deposits bearing Interest</i>	208.98	105.86	185.12	194.30	234.30
<i>Deposits not bearing Interest</i>	1,252.79	1,296.71	1,279.26	1,186.49	1,211.31
<b>Rate of growth of outstanding total liability (per cent)</b>	9.02	15.57	16.46	11.67	10.07
<b>Gross State Domestic Product (GSDP)</b>	29,813.00	29,776.00	35,027.00	40,243.00 (Q)	44,995.00 (A)
<b>Liability/GSDP (per cent)</b>	38.26	44.28	43.83	42.61	41.94
<b>Borrowings and other liabilities as per statement 6 of Finance Accounts</b>					
<b>Total Public Debt Receipts</b>	6,313.67	9,334.05	12,652.37	11,115.65	9,755.85
<b>Total Public Debt Repayments</b>	5,771.64	7,587.95	10,902.29	9,404.72	8,203.48
<b>Net funds Available</b>	542.03	1,746.10	1,750.08	1,710.93	1,552.37
<b>Repayments/ Receipts (per cent)</b>	91.41	81.29	86.17	84.61	84.09

Source: Finance Accounts & Directorate of Economics and Statistics, Manipur. Q-Quick Estimates; A-Advanced Estimates.

As can be seen from the above table, over the last five years from 2019-20 to 2023-24, Total Outstanding Liabilities increased by ₹ 7,464.34 crore in 2023-24 as compared to 2019-20. Public Debt (excluding off-budget borrowings of ₹ 153.07 crore) constituted majority share of the outstanding debt and showed an increasing trend from ₹ 7,255.64 crore in 2019-20 to ₹ 14,015.11 crore in 2023-24 i.e. increase of 93.16 per cent over 2019-20. Internal Debt of the State Government in the year increased by 73.62 per cent as compared to 2019-20. Loans and Advances from GoI also increased by 637.08 per cent in 2023-24 as compared to 2019-20. Funds received under the Scheme for Special Assistance to States for Capital Investment (previously, Scheme for Special Assistance to States for Capital Expenditure) constitute 10.98 per cent of Public Debt and 8.16 per cent of overall liabilities. The Public Account liabilities of the State also increased by 16.98 per cent in the year as compared to 2019-20. The total outstanding overall debt of the State Government at the end of 2023-24 was ₹ 18,871.80 crore. In 2023-24, Internal Debt and Public Account liabilities constituted 64.44 per cent and 25.74 per cent of the total liabilities respectively, as shown in **Chart 2.17**:

Chart 2.17: Break up of Outstanding Liabilities at the end of 31 March 2024



Source: Finance Accounts.

### 2.12.2 Fiscal Deficit Financing

The financing pattern of the Fiscal Deficit has undergone a compositional shift during 2019-24. Details of receipt and disbursement of the components used for financing the Fiscal Deficit for the year 2023-24 are given in the following table

Table 2.36: Components of fiscal deficit and its financing pattern

(₹ in crore)

Particulars		2019-20	2020-21	2021-22	2022-23	2023-24
Composition of Fiscal Deficit		-708.91	-1891.90	-1,803.18	-1,756.55	-1,863.34
1	Revenue Deficit/Surplus	445.53	554.18	1,448.85	1,734.17	884.42
2	Net Capital Expenditure	-1,155.24	-2,439.18	-3,252.79	-3,484.24	-2,748.59
3	Net Loans and Advances	0.80	-6.90	0.76	-6.48	0.83
<b>Financing Pattern of Fiscal Deficit/Surplus</b>						
1	Market Borrowings	1,255.43	1,154.03	1,218.82	1,147.00	1,076.00
2	Loans from GoI	-36.13	319.44	213.58	528.58	541.55
3	Special Securities issued to NSSF	-54.15	-54.15	-54.16	-54.15	-54.02
4	Loans from Financial Institutions & Other loans	-4.95	112.53	111.17	110.76	72.96
5	Ways and Means Advances (Net)	-618.16	214.24	260.67	-21.26	-84.12
6	Small Savings, PF, etc.	-15.13	29.54	4.27	0.35	-53.68
7	Deposits and Advances	24.73	-59.20	61.81	-83.59	64.82
8	Suspense and Miscellaneous	0.16	11.08	-13.19	19.99	-43.74
9	Remittances	1.88	-16.31	-41.52	-124.50	23.97
10	Reserve Fund	391.91	59.74	354.18	164.29	162.32
<b>11</b>	<b>Overall Deficit</b>	<b>945.59</b>	<b>1,770.94</b>	<b>2,115.63</b>	<b>1,687.47</b>	<b>1,706.05</b>
12	Increase (-)/Decrease (+) in cash balance	(-)236.68	120.96	-312.45	69.08	157.29
<b>13</b>	<b>Gross Fiscal Deficit</b>	<b>708.91</b>	<b>1,891.90</b>	<b>1,803.18</b>	<b>1,756.55</b>	<b>1,863.34</b>

Source: Finance Accounts.

The Fiscal Deficit of ₹ 1,863.34 crore in 2023-24 was mainly due to excess of expenditure in Capital account partially reduced by the Revenue Surplus. The deficit was primarily financed by Market Borrowings (₹ 1,076.00 crore), Loans and Advances from the Government of India (₹ 541.55 crore), Reserve Fund (₹ 162.32 crore) and Loans from Financial Institutions and Other Loans (₹ 72.96 crore) and partially offset by the outflow of Ways and Means Advances (₹ 84.12 crore), Special Securities issued to NSSF (₹ 54.02 crore) and Small Savings, Provident Funds, etc. (₹ 53.68 crore).

The decrease in net capital expenditure during the year indicated that borrowed funds were being utilised more for productive uses than in the previous year. The solution to the prudential management of Government debt lies in the productive application of borrowed funds to provide returns directly or result in increased productivity of the economy. This would also result in increased government revenues in future, thereby, making debt payments easier.

### 2.12.3 Debt Profile: Maturity and Repayment

Debt maturity and repayment profile indicate commitment on the part of the Government for debt repayment or debt servicing. The details of the outstanding debt of the State and maturity profile of debt (excluding off-budget borrowings of ₹ 153.07 crore) of the State are shown in the following table and chart:

**Table 2.37: Debt Maturity profile of repayment of State debt**

	Period of repayment (Years)	Internal Debt	Loans and Advances	Principal Amount (3+4)	Interest Amount	Public Debt (including interest)	Percentage (w.r.t. (Public Debt))
1	2	3	4	5	6	7	8
By 2024-25	0 – 1	562.13	37.68	599.81	1,605.76	2,205.57	11.84
Between 2025-26 & 2026-27	2 – 3	1,386.99	9.08	1,396.07	1,459.27	2,855.34	15.32
Between 2027-28 & 2028-29	4 – 5	1,640.13	1.95	1,642.08	1,285.06	2,927.14	15.71
Between 2029-30 & 2030-31	6 – 7	3,388.10	0.00	3,388.10	915.15	4,303.25	23.08
Between 2031-32 & 2033-34	8 – 10	2,360.16	0.00	2,360.16	626.47	2,986.63	16.03
2033-34 onwards	Above 10 years	2,297.95	265.10	2,563.05	268.93	2,831.98	15.20
Amount for which year of Maturity is not known		524.86	1.06	525.92	0.00	525.92	2.82
<b>Total</b>		<b>12,160.32</b>	<b>314.87</b>	<b>12,475.19</b>	<b>6,160.64</b>	<b>18,635.83</b>	<b>100.00</b>

Source: Finance Accounts.

Table 2.37 indicates that the State Government has to repay 27.16 per cent (₹ 5,060.91 crore) of its public debt (including approximate interest) within the next three years, 15.71 per cent (₹ 2,927.14 crore) between 4-5 years, 23.08 per cent (₹ 4,303.25 crore) between 6-7 years and 16.03 per cent (₹ 2,986.63 crore) between 8-10 years. It signifies that the State has to repay 81.98 per cent of its debt (₹ 15,277.93 crore) in the next ten years. The year-wise details of maturity profile of debt at the end of 31 March 2024 are given in **Appendix 2.3**.

Chart 2.18: Repayment schedule of Public Debt



Source: Finance Accounts.

As can be seen from Chart 2.18, based on the outstanding Public Debtstock as on 31 March 2024, repayment of Public Debt and Interest would increase from ₹ 2,205.57 crore between 0 – 1 year to ₹ 2,831.98 crore above 10 years.

## 2.13 Debt Sustainability Analysis

Debt sustainability analysis has been carried out on the basis of fiscal and debt parameters; Domar approach and compliance of macro-fiscal parameters to the respective FRBM targets. The results of the analysis are given in the following paragraphs:

(A) Debt sustainability refers to the ability of the State to service its debt obligation now and in future. Analysis of variations in debt sustainability indicators is given in the following table and chart:

Table 2.38: Trends in debt Sustainability indicators

(₹ in crore)

Sl. No.	Debt Sustainability Indicators	2019-20	2020-21	2021-22	2022-23	2023-24
1	Overall Liabilities	11407.46	13183.65	15353.99	17145.96	18871.80
2	Rate of Growth of Overall Debt ( <i>per cent</i> )	9.02	15.57	16.46	11.67	10.07
3	GSDP (in nominal terms)	29813	29776	35027	40243	44995
4	Nominal GSDP growth ( <i>per cent</i> )	8.85	-0.12	17.63	14.89	11.81
5	Overall Debt/GSDP ( <i>per cent</i> )	38.26	44.28	43.83	42.61	41.94
6	Maturity profile of all kinds of borrowings (including liabilities under Public Accounts, if any)					
6a	0-2 years	696.72	779.54	868.26	1083.07	1280.79
6b	2-5 years	1398	1666.29	1863.19	1988.59	2357.17
6c	5-10 years	4562.95	5432.25	6277.66	6802.31	5748.26
6d	Over 10 years	30.66	79.92	115.49	6802.31	2563.05
7	Repayment to Gross Borrowings ( <i>per cent</i> )	87.30	82.70	84.28	85.20	83.98
8	Net borrowings available as a percentage of Gross Borrowings	12.70	17.30	15.72	14.80	16.02
9	Interest payments on Overall Debt	663.54	831.60	690.80	874.19	976.58
10	Effective rate of interest on Overall Debt ( <i>per cent</i> )	7.51	8.34	6.02	6.79	6.99
11	Interest payment to Revenue Receipts ( <i>per cent</i> )	6.21	6.41	4.90	5.50	6.64
12	Revenue Deficit/Surplus	445.53	554.18	1448.85	1734.17	884.42
13	Primary Revenue Balance (PRB)	1109	1386	2140	2608	1861.00

Sl. No.	Debt Sustainability Indicators	2019-20	2020-21	2021-22	2022-23	2023-24
14	Primary Balance (PB)	-45	-1060	-1112	-882	-886.76
15	PB/GSDP ( <i>per cent</i> )	-0.15	-3.56	-3.18	-2.19	-1.97
16	Difference between RoI and effective rate of interest on Overall Debt	#	-6.67	-3.57	-6.52	-6.71
17	Liquidity Management (use of financial accommodation instruments available with RBI) (in number of occasions)	4486.88 (85)	7482.66 (113)	10741.47 (61)	8918.31 (69)	7591.54 (71)
18	Debt Stabilisation (Quantum spread + Primary balance)	79.14	-1962.44	312.33	210.94	-189.41
<b>19</b>	<b>Domar Criteria</b>					
a	GSDP (in constant terms)	19187	18073	19981	22256	23661
b	Real Growth (in constant terms)	5.07	-5.81	10.56	11.39	6.31
c	Inflation based on CPI ( <i>per cent</i> )	6.95	5.92	1.41	1.42	9.95
d	Effective Rate of interest	7.51	8.34	6.02	6.79	6.99
e	Real effective rate of interest (Effective rate of interest-Inflation)	0.56	2.42	4.61	5.37	-2.96
f	Growth Interest Differential (Real growth - Real effective rate of interest)	4.50	-8.22	5.94	6.02	9.28

Source: Finance Accounts of respective years

# RoI could not be calculated as Disbursement of Loans and Advances during the year was Nil.

PRB: Revenue Receipts - Revenue Expenditure (net of interest payments), where (-) PB implies Primary Deficit and vice-versa.

PB: Total Receipts (net of borrowings) - Total Expenditure (net of interest payments), where (-) PB implies Primary Deficit and vice-versa.

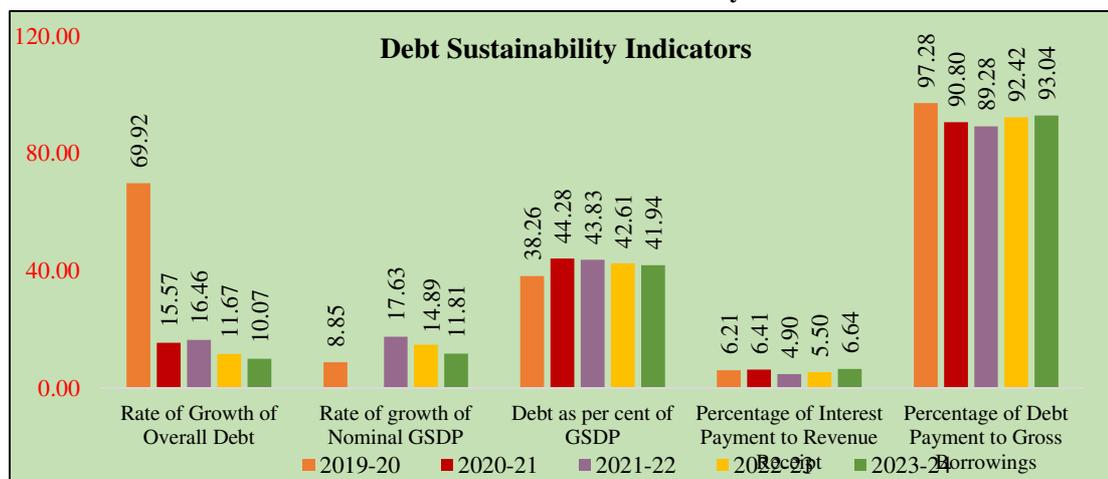
Effective Rate of Interest: Interest Payments/Average Outstanding Debt of Previous and Current Financial Year.

Quantum Spread: Interest Spread\*Debt

RoI: Return on Investment (Effective rate of interest calculated for interest receipts on account of Net Lending)

Liquidity Management: Amount availed against SDF, WMA & OD

Chart 2.19: Trends of Debt Sustainability indicators



Source: Finance Accounts.

Based on the data against each debt sustainability indicators given in **Table 2.40** above, the debt sustainability of the State can be analyzed over the fiscal years 2019-2024 as follows:

#### (i) Debt to GSDP Ratio

A low value of debt to GSDP ratio indicates that the State's economy is vibrant to pay the debt without incurring further debt. A high Debt to GSDP ratio signifies that the State's burden is substantial compared to its economic output and indicates financial vulnerability and reduced fiscal flexibility. This implies that debt-GSDP ratio of the State to follow consistent improvement or remain stable.

During last five years period, the Debt-to-GSDP ratio of the State increased from 2019-20 to 2020-21 and thereafter showed a continued decreasing trend till 2023-24. In the year, however, it decreased marginally by 0.67 percentage points against that of the previous year.

A lower ratio would provide the State with greater fiscal flexibility, allowing it to potentially handle economic shocks better without compromising on development or social spending.

#### **(ii) GSDP/Debt Growth Comparisons**

When rate of nominal growth is more than the rate of growth of debt and rate of real growth is more than real rate of interest, GSDP growth is feasible for debt servicing; when these inequalities are reversed, the debt is on the sustainable path or say GSDP growth should be robust enough to cover debt growth so as to service the debt without using fresh borrowings

During 2019-20 to 2023-24, the State generally satisfied the sustainability conditions, with nominal growth rates above the growth rate of debt in most years except during the years 2019-20 and 2020-21 (growth rate was negative during this year due to COVID pandemic).

#### **(iii) Primary Balances**

A positive primary revenue balance and primary balance indicates that there has been adequate surplus under revenue account to discharge interest obligation or should decline, if in negative territory for sustainable debt path.

During 2019-20 to 2023-24, the State experienced negative primary balances (PB). However, during the period, Primary Revenue balance (PRB) remained positive, suggesting that the State's revenue base can meet most revenue expenditure needs before meeting the Interest Payments. A positive PRB and occasional positive PB indicate that while the debt path has had sustainable moments, persistent negative PB could add stress to debt sustainability if the trend persists.

#### **(iv) Interest Payment Ratios**

A declining trend in interest payment as percentage to revenue receipts and interest payment as percentage to revenue expenditure is an indication of sustainable debt whereas an increasing trend indicates an unsustainable debt trajectory.

During 2019-20 to 2023-24, Interest Payment as a percentage of Revenue Receipts showed a fluctuating trend. Since 2022-23, it showed an increasing trend which indicates that more of the State's revenue was being allocated towards interest payments. This trend, if continued, will lead to unstable and unsustainable debt management.

#### **(v) Maturity Profile**

Composition and average maturity profile shows that the State continued have low redemption pressure (below 30 *per cent*) in short and medium terms compared to long term. Further, 30 *per cent* of public debt for which maturity profile is available is set to redeem over the forthcoming short and medium term. This limits the roll-over risk.

**(vi) Debt Stabilisation Indicator {Fiscal Imbalance (FB)}**

Debt Stabilisation Indicator {Fiscal Imbalance (FB)} equals to zero indicates that Debt/GSDP ratio would remain constant. While positive FB signals fall in Debt/GSDP ratio and vice-versa.

Over the 5-year period (2019-2024) considered for debt sustainability analysis, FB remained positive in 2019-20, 2021-22 and 2022-23, helping the State limit the increase in its debt burden. However, the average debt-GSDP ratio remained over 40 *per cent*, implying that the State needs to exhibit fiscal prudence to keep its debt sustainable, at least to bring it in line with the indicative debt path set by the Finance Commission specially since no targets has been set under State FRBM Act after 2014-15. During 2019-20 to 2023-24, the overall balance remained negative suggesting strain on fiscal sustainability and implying that more attention is needed to achieve a balanced fiscal position. Maintaining a positive FB would contribute positively to debt sustainability.

**Domar Criterion**

Based on the Domar criterion, the State generally maintained sustainable debt practices as the Growth Interest Differential (GID) is positive in four out of five years during 2019-24. It shows that the real growth exceeded the real effective interest rate in four years except during the year 2020-21. A consistently positive GID indicates that the State's economy is growing at a rate higher than the real effective rate of interest enabling the State to meet out its borrowing cost and thus said to be conducive to debt sustainability. A negative GID, as seen in 2020-21 (-8.22 *per cent*) mainly due to COVID pandemic, reflects an unsustainable period, likely due to lower economic output. Maintaining a positive differential through prudent fiscal policies and economic growth can foster a more sustainable debt environment.

Thus, it is observed that following a sharp deterioration in debt sustainability indicators when it hit a five-year low in 2020-21, the debt-GSDP ratio rose to a five-year high of 44.28 *per cent*.

(C) Details of the achievements *vis-à-vis* targets set in the MFRBM Act and Rules and MTFPS are shown below:

**Table 2.39** Achievements *vis-à-vis* targets set in the MTFPS

Fiscal Parameters		Achievement <i>vis-à-vis</i> targets				
		2019-20	2020-21	2021-22	2022-23	2023-24
Revenue Deficit (-) / Surplus (+) (₹ in crore)	T	Revenue Surplus				
	A	445.53	554.18	1,448.85	1,734.17	884.42
Fiscal Deficit (-) / Surplus (+) (as <i>per cent</i> of GSDP)	T	3 <i>per cent</i>				
	A	2.38	6.35	5.15	4.36	4.14
Ratio of total outstanding liability to GSDP (in <i>per cent</i> )	T	MFRBM Act has not provided the targets after 2014-15				
	A	38.26	44.28	43.83	42.61	41.94
Outstanding amount of guarantees as on 01 April of the year	T	2,372.82	3,138.15	3,603.36	3,883.47	4,945.50
	A	410.08	411.63	598.32	868.55	1,177.16

Source: Finance Accounts & Finance Department, Manipur.

\*In terms of the Manipur Ceiling on Government Guarantees Act, 2004, the total outstanding Government Guarantees as on the first day of April of any year shall not exceed thrice the State's Own Tax Revenue Receipts to the second preceding year.

During the period 2019-24, the State could maintain Revenue Surplus. The ratios of fiscal deficit-GSDP and total outstanding liability-GSDP increased from 2019-20 to 2020-21 and thereafter showed a continued decreasing trend. In 2023-24, the State Government was unable to meet the MTFPS targets of FD-GSDP and total outstanding liability-GSDP. However, the guarantees given by the State Government were within the limits of MTFPS targets during 2019-24.

Breaching the level of the fiscal indicators continuously may lead to the risk of the fiscal situation becoming unmanageable especially when the State Government is yet to contribute to the mandatory reserve funds like Guarantee Redemption fund, payment of implicit subsidies *etc.*

Fiscal sustainability risk:

- i) As per various fiscal and debt parameters depicted in Table 2.38, debt stabilization trend is increasing.
- ii) As per the Domar model analysis, the growth of rate of interest is generally higher than the rate of growth of the GSDP. This indicates that the GSDP rate and the interest rate would not converge in the short to medium term.
- iii) As per the macro fiscal parameters, such as ceiling on public debt, revenue and fiscal deficit and ceiling on guarantees given by the State Government in a particular year and as on 31<sup>st</sup> March of that year, the Government's fiscal sustainability is a concern as indicated by the rising ratios of revenue deficit-GSDP, fiscal deficit-GSDP, and outstanding liability-GSDP. Although Revenue Surplus was maintained and the guarantees provided by the government were within the targets fixed, the State Government failed to meet the targets for fiscal deficit-GSDP and outstanding liability-GSDP ratios. These trends highlight the need for the government to address fiscal imbalances and work towards sustainable financial management.

### 2.13.1 Utilisation of borrowed funds

Borrowed funds should ideally be used to fund capital creation and developmental activities. Using borrowed funds for meeting current consumption and repayment of interest on outstanding loans is not sustainable.

The trends of the total borrowing, repayment of earlier borrowings and utilisation during the for the period 2019-24 are given in the following table:

Table 2.40: Utilisation of borrowed funds

Year		2019-20	2020-21	2021-22	2022-23	2023-24
1	Total Borrowings	6,313.66	9,334.05	12,652.37	11,115.64	9,755.85
2	Repayment of earlier borrowings (Principal) (per cent)	5,771.63 (91.41)	7,587.95 (81.29)	10,902.29 (86.17)	9,404.72 (84.61)	8,203.48 (84.09)
3	Borrowings available for Capital Expenditure <i>etc.</i> (1-2)	542.03	1,746.10	1,750.08	1,710.92	1,552.37
4	Net Capital Expenditure	1,155.24	2,439.18	3,252.79	3,484.24	2,748.59
5	Net Loans and Advances	-0.80	6.90	-0.76	-6.48	0.83
6	Portion of Revenue expenditure met out of net available borrowings	0	0	0	0	0

Source: Finance Accounts.

It can be seen that during the period from 2019-24, the State Government utilised 81.29 per cent (2020-21) to 91.41 per cent (2019-20) of its borrowings for repayment of earlier borrowings. During 2023-24, 84.09 per cent of the borrowed fund were utilised for repayment of earlier borrowings. The balance amount of current year's borrowings was not sufficient to meet Capital expenditure in any of the last five years period. The borrowed funds were being used mainly for meeting repayment of earlier borrowings instead of Capital asset creation/development activities.

### 2.13.2 Status of Guarantees – Contingent Liabilities

Guarantees are liabilities contingent on the Consolidated Fund of the State in case of default by the borrower for whom the guarantee had been extended. As per the Manipur FRBM Act 2005 and the Manipur Ceiling on State Government Guarantee Act, 2004, the total outstanding guarantees as on 01 April of any year shall not exceed thrice the State's Own Tax Revenue Receipts of the second preceding year.

The details of outstanding guarantees given by the State Government during the five-year period 2019-24 are shown in the following table:

**Table 2.41: Guarantees given by the State Government**

	(₹ in crore)				
Guarantees	2019-20	2020-21	2021-22	2022-23	2023-24
Ceiling applicable to the outstanding amount of guarantees including interest (Criteria)	2,372.82	3,138.15	3,603.36	3,883.47	4,945.50
Outstanding amount of guarantees as on 01 April of the year	410.08	411.63	598.32	868.55	1,177.16

Source: Finance Accounts.

The total outstanding guarantees as on 01 April 2023 was ₹ 1,177.16 crore, which is significantly less than the limit of ₹ 4,945.50 crore<sup>18</sup> i.e. thrice the State's Own Tax Revenue for the year 2021-22. In 2023-24, the State Government issued fresh guarantees of ₹ 305.40 crore to Urban Development and Housing (₹ 96.00 crore), Power Sector (₹ 133.43 crore) and Manipur Police Housing Corporation MPHC (₹ 75.97 crore). There was an outstanding guarantee of ₹ 1,482.56 crore as on 31 March 2024. The State Government was yet to collect ₹ 3.05 crore as guarantee commission for the additional guarantee given in 2023-24.

### 2.13.3 Management of Cash Balances

As per an agreement with the Reserve Bank of India, State Governments have to maintain a minimum daily cash balance with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary Ways and Means Advances (WMA)/Special Ways and Means Advances (SWMA)/ Special Drawing Facility (SDF)/ Overdrafts (OD) from time to time. The limit for ordinary WMA to the State Government is revised by the RBI from time to time.

<sup>18</sup> Not to exceed thrice the State's Own Tax Revenue Receipts of the second preceding year as on 01 April of that year i.e. ₹ 4,945.50 crore (₹ 1,648.50 crore (in 2021-22) x 3).

The State Government invests its surplus cash balance in short and long-term GoI Securities and Treasury Bills. The cash balances in the earmarked reserve funds such as State Disaster Response Fund, Consolidated Sinking Fund, Guarantee Redemption Fund, etc. are also invested in these instruments. The profits derived from such investments are credited as receipts under the head '0049-Interest Receipts'.

It is not desirable that the State Government take recourse to market loans despite having large cash balances leading to further accretion to cash balances without putting it to productive use.

**Table 2.45** gives the details of cash balances and their investment during the year:

**Table 2.42: Cash Balances and their investments**

(₹ in crore)

	Opening balance on 1 April 2023	Closing balance on 31 March 2024
<b>A. General Cash Balance</b>		
Cash in treasuries	4.63	4.63
Deposits with Reserve Bank of India	-154.59	-490.96
Deposits with other Banks	0.00	0
Remittances in transit – Local	0.00	0
Investments held in Cash Balance Investment Accounts	0.00	0
<b>Total (A)</b>	<b>-149.96</b>	<b>-486.33</b>
<b>B. Other Cash Balances and Investments</b>		
Cash with departmental officers viz., Public Works, Forest Officers	57.72	52.26
Permanent advances for contingent expenditure with department officers	0.02	0.02
Investment in earmarked funds	1,096.33	1,280.87
<b>Total (B)</b>	<b>1,154.07</b>	<b>1,333.15</b>
<b>Total (A + B)</b>	<b>1,004.11</b>	<b>846.82</b>
<b>Interest realized</b>	<b>1.63</b>	<b>2.23</b>

Source: Finance Accounts.

It was noticed that the State Government's opening Cash Balance as on 01 April 2023 was ₹ (-)149.96 crore. The closing Cash Balance as on 31 March 2024 showed an increase of ₹ 336.37 crore and stood at ₹ (-)486.33 crore. The State Government earned an interest of ₹ 2.23 crore from the Cash Balance Investments during 2023-24.

The Cash Balance Investments of the State of Manipur for the last five years (2019-20 to 2023-24) are given in the following table:

**Table 2.43: Cash Balance Investment Account (Major Head-8673)**

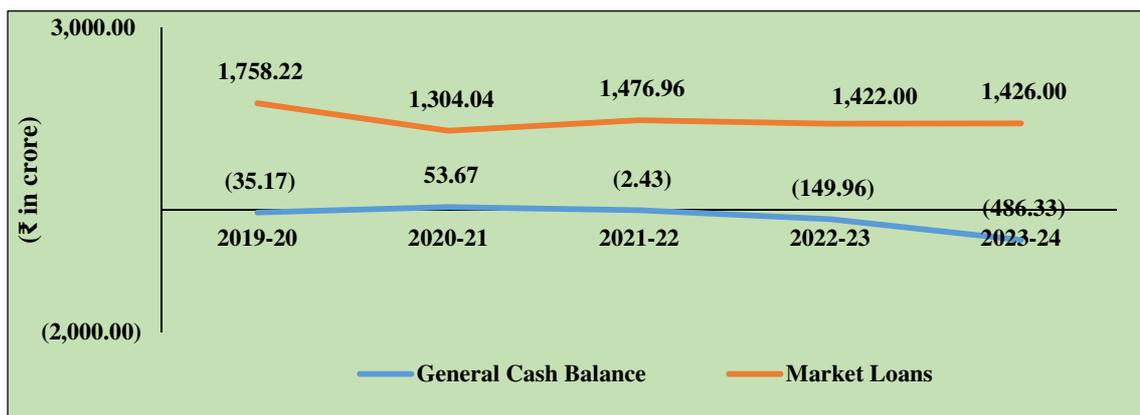
(₹ in crore)

Year	Opening Balance	Closing Balance	Increase (+) / decrease (-)	Interest earned
2019-20	0.00	57.97	57.97	6.19
2020-21	57.97	0	-57.97	2.08
2021-22	0	0	0	0.25
2022-23	0	0	0	1.63
2023-24	0	0	0	2.23

Source: Finance Accounts.

Details of market loans *vis-a-vis* cash balances during the last five years are shown in **Chart 2.20**.

Chart 2.20: Market Loans vis-a-vis Cash Balance



Source: Finance Accounts.

During the period 2019-24, closing Cash Balance of ₹ 57.97 crore was seen only during 2019-20 under Cash Balance Investment Account. The State Government earned an interest of ₹ 2.23 crore from the Cash Balance Investments in 2023-24 as against an interest of ₹ 1.63 crore earned in the previous year.

Ideally, the State's flow of resources should match its expenditure obligations. However, to take care of any temporary mismatch between the flow of resources and expenditure obligations, a mechanism of WMAs from RBI has been put in place. The operative limit for Ordinary WMAs is based on three years' average of Revenue Receipts and the operative limit for Special WMAs/ Special Drawing Facility is fixed by the RBI from time to time, depending on the holding of Government securities. The limit for Ordinary WMAs of the State of Manipur was ₹ 223.00 crore for 2023-24. The position of WMAs and Overdraft during 2019-24 is shown in the following table:

Table 2.44: Ways and Means Advances and Overdrafts

Particulars	(₹ in crore)				
	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Ways and Means Advance</b>					
Availed in the year	4,486.88	7,482.66	10,741.47	8,918.31	7,591.54
Disbursed in the year	5,105.04	7,268.42	10,480.80	8,938.57	7,675.66
Outstanding WMAs	0	214.24	474.91	453.65	369.53
Interest paid	167.16	4.80	17.77	15.39	59.18
Number of days	85	113	61	69	71
<b>Overdraft</b>					
Number of days	56	29	112	93	75

Source: Finance Accounts.

During 2019-24, the State Government resorted to WMAs regularly. In 2023-24, ₹ 7,591.54 crore was availed as WMAs for 71 days which indicated a difficult Cash Balance position of the State Government. After repayment of ₹ 7,675.66 crore, the WMA balance at the end of the year was ₹ 369.53 crore.

## 2.14 Conclusion

Revenue Receipts during the year 2023-24 was ₹ 14,706.17 crore which decreased by ₹ 1,186.98 crore (7.47 per cent) over the previous year. The decrease in

Revenue Receipts was mainly due to decrease in Grants-in-aid and Contributions (₹ 1,586.62 crore) and Own Tax Revenue (₹ 644.40 crore) as compared to 2022-23.

In 2023-24, Capital Receipts decreased by ₹ 117.16 crore (4.42 *per cent*) over the previous year from ₹ 2,652.09 crore in 2022-23 to ₹ 2534.93 crore in 2023-24. The decrease was mainly due to decrease in Internal Debt (₹ 138.04 crore).

Revenue Expenditure in the year 2023-24 was ₹ 13,821.75 crore (83.41 *per cent*) against the Total Expenditure of ₹ 16,570.59 crore. During the year Revenue Expenditure decreased by 2.38 *per cent* over the previous year. Committed Expenditure like salary & wages, pension, interest payments decreased by ₹ 72.98 crore (0.80 *per cent*) from ₹ 9,085.51 crore in 2022-23 to ₹ 9,012.53 crore in 2023-24. The Committed Expenditure in 2023-24 was 61.28 *per cent* of the total Revenue Receipts (₹ 14,706.17 crore) and 65.21 *per cent* of the total Revenue Expenditure (₹ 13,821.75 crore). Inflexible expenditure during the year increased by ₹ 413.59 crore from ₹ 539.47 crore in 2022-23 to ₹ 953.06 crore in 2023-24 which was 6.48 *per cent* of the Revenue Receipts and 6.90 *per cent* of Revenue Expenditure in 2023-24. Under National Pension Scheme (NPS) the actual employee contribution and matching share of the Government up to the end of 2023-24 was ₹ 1,558.33 crore and ₹ 1,306.13 crore respectively, resulting in a shortfall of Government's matching share of ₹ 252.20 crore.

Capital Expenditure is the expenditure incurred for creation of fixed infrastructure assets such as roads, building, *etc.* It is noticed that during the year, Capital Expenditure decreased by ₹ 735.65 crore (21.11 *per cent*) from ₹ 3,484.24 crore during 2022-23 to ₹ 2,748.59 crore during 2023-24.

The Government incurred an expenditure of ₹ 267.62 crore on 63 projects which were due to be completed by 31 March 2024. However, the projects were not completed.

In 2023-24, the State Government invested ₹ 4.69 crore in Government Companies, Statutory Corporation, Co-operative Societies and Joint Stock Companies. As on 31 March 2024, the State Government's investment stood at ₹ 241.71 crore in those Companies/ Corporations and Co-operative Societies. The Government could not earn any return as dividend during 2023-24.

The State Government received ₹ 18.80 crore under State Disaster Response Fund (SDRF) and did not transfer the amount to the Fund. Further, against the mandated State Share of ₹ 2.09 crore, the State Government did not make any contribution during the current year which was in violation of the SDRF guidelines.

In the year 2023-24, an amount of ₹ 0.55 crore as Labour Cess was collected by Departments of Government of Manipur and the amount was not transferred to the Building and Other Construction Workers Welfare Board as required under Rule 5 of Cess Rules, 1998. The total un-transferred amount of ₹ 39.94 crore is lying with the State Government as on 31 March 2024.

Total outstanding Liabilities increased by ₹ ₹ 7,464.34 crore in 2023-24 as compared to 2019-20. Public Debt (excluding off-budget borrowings of ₹ 153.07 crore) constituted majority share of the outstanding debt showed an increasing trend from

increasing trend from ₹ 7,255.64 crore in 2019-20 to ₹ 14,015.11 crore in 2023-24 i.e increase of 93.16 per cent over 2019-20. The Liability/GSDP ratio increased from 38.26 per cent to 41.94 per cent during the same period.

As on 31 March 2024, the maturity profile of outstanding stock of Public Debt was ₹ 18,635.83 crore (including approximate interest) out of which State Government has to repay 27.16 per cent (₹5,060.91 crore) of its public debt (including approximate interest) within the next three years and ₹ 15,277.93 crore (81.98 per cent) was to attain maturity in the coming 10 years. Interest payable on outstanding public debt will be approximately ₹ 6,160.64 crore. Out of this, interest of ₹ 5,891.71 crore (95.63 per cent) was payable during the next 10 years up to 2033-34.

The State Government utilised 84.09 per cent of its borrowings for repayment of earlier borrowings during the year 2023-24. The balance amount of current year's borrowings was not sufficient to meet Capital expenditure. The borrowed funds were being used mainly for meeting repayment of earlier borrowings instead of Capital asset creation/development activities.

During 2019-24, the Debt-to-GSDP ratio of the State increased from 2019-20 to 2020-21 and thereafter showed a continued decreasing trend till 2023-24. During the period, the State experienced negative primary balances (PB). However, Primary revenue balance (PRB) remained positive, suggesting that the State's revenue base could meet most revenue expenditure needs before meeting the Interest Payments. The overall balance remained negative suggesting strain on fiscal sustainability. Based on the Domar criterion, the State generally maintained sustainable debt practices as the Growth Interest Differential (GID) is positive in four out of five years during 2019-24.

## 2.15 Recommendations

- *The State may ensure time bound completion of the incomplete projects.*
- *The State Government should transfer the un-transferred amount of Labour Cess to the Manipur Building and Other Construction Workers' Welfare Board as per the Act.*
- *To avoid possible future liabilities under NPS, the State Government needs to fulfil its obligation by releasing arrears of its contributions and transfer the outstanding funds already accumulated to NSDL.*
- *The State Government should transfer Central Share and its contribution to the State Disaster Response Fund as per the guidelines.*
- *Increasing trend of debt maturity profile vis-à-vis the level of borrowings needs to be reviewed so as to ensure that mobilised financial resources are used adequately for incurring capital expenditure for creation of assets*



**CHAPTER-III**  
**BUDGETARY MANAGEMENT**



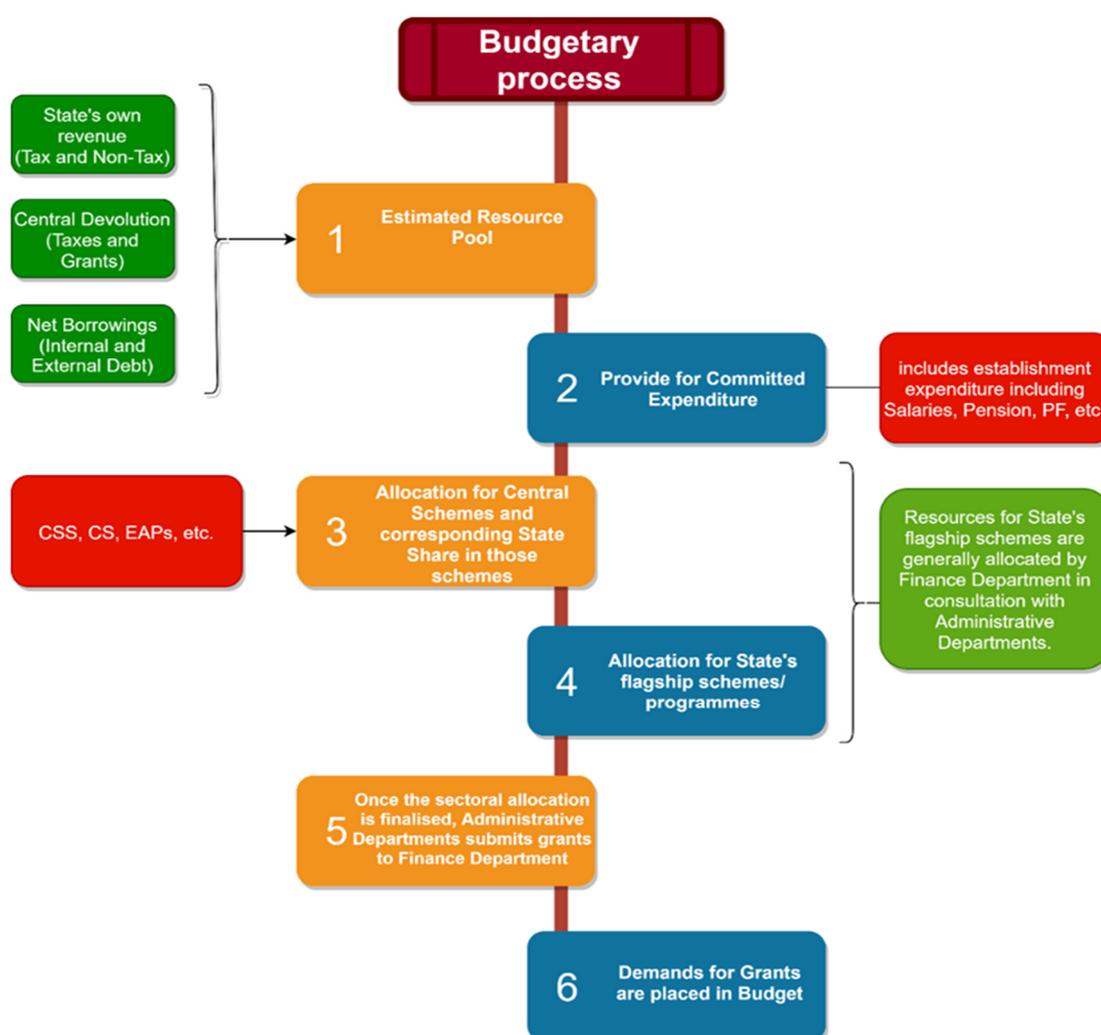
# CHAPTER III

## BUDGETARY MANAGEMENT

### 3.1 Budget Process

The annual exercise of budgeting is a means for detailing the roadmap for efficient use of public resources. The Budget process commences with the issue of the Budget Circular, normally in August each year, providing guidance to the departments in framing their estimates, for the next financial year. A typical budget preparation process in a State is given in **Chart 3.1**.

Chart-3.1



*CSS: Centrally Sponsored Schemes; CS: Central Schemes.*

The Finance Bill, Annual Financial Statement (Budget), and Demands for Grants are mandated by Articles 199, 202 and 203 of the Constitution of India respectively.

Article 202 of Constitution of India requires laying of a statement of estimated receipts and expenditure of the State for that year as the "Annual Financial Statement" before the House or Houses of the Legislature of the State. The Annual Financial Statement

should show expenditure charged on Consolidated Fund and other expenditure separately. It shall also distinguish expenditure on revenue account from other expenditure.

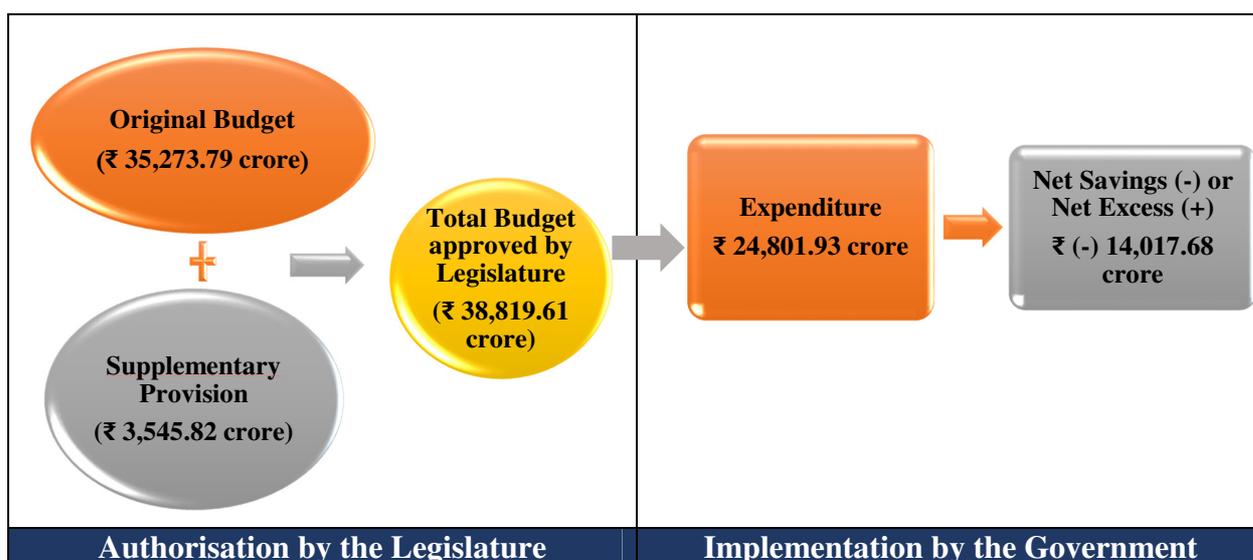
The Annual Financial Statement, also called general budget, is placed prior to the commencement of the financial year in the State Legislature, in accordance with Article 202 of the Constitution. The estimates of receipts and disbursements in the Annual Financial Statement and of expenditure in the Demand for Grants are shown according to the accounting classification under Article 150 of the Constitution.

No money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law passed in accordance with the provisions of Article 204 of the Constitution. Supplementary or Additional Grant or Appropriation is provided during the course of a financial year, in accordance with Article 205 of the Constitution. It is the provision for meeting expenditure in excess of the budgeted amount.

Legislative authorisation is the *sine qua non* for incurrence of all expenditure by the State Government. To guide individual Government Departments, the State Governments frame financial rules and provide for delegation of financial powers. These delegations establish limits for incurrence of expenditure and the levels authorised to sanction such expenditure together with restrictions on appropriation and re-appropriations.

Apart from supplementary grant, Re-appropriation can also be used to re-allocate funds within a Grant. Re-appropriation is the transfer, by competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same section (Revenue-Voted, Revenue-Charged, Capital-Voted, Capital-Charged) of the Grant or Charged Appropriation. The various components of budget are depicted in the **Chart 3.2**.

**Chart 3.2: Summary of Budget and Expenditure during 2023-24**



Source: Appropriation Accounts.

Supplementary grants of ₹ 3,545.82 crore were obtained in February 2024. However, the actual expenditure up to the month of February 2024 was ₹ 19,113.38 crore against the original budget provision of ₹ 35,273.79 crore which was 54.19 *per cent* of the original provision.

The net savings of ₹ 14,017.68 crore was the result of gross savings of ₹ 15,526.92 crore offset by an excess expenditure of ₹ 1,509.24 crore during the year.

The cases of unnecessary/excessive supplementary grants (₹ 10 crore and above in each case) taken during the year have been discussed in detail under **Paragraph 3.3.5**.

### 3.1.1 Summary of total provision, actual disbursements and savings/excess during the financial year 2023-24

A summarised position of total budget provision, disbursement and saving/excess with further bifurcation into voted/charged during 2023-24 for 50 Grants and three Appropriations is given in **Table 3.1**.

**Table 3.1: Budget provision, disbursement and savings/excess during 2023-24**

Description	Total Budget provision		Disbursements		Savings		Excess	
	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged
Revenue	20,761.18	1,031.56	12,809.68	1,039.93	7,952.00	21.37	0.51	29.73
Capital	10,302.38	6,724.49	2,748.84	8,203.48	7,553.55	0.00	0.00	1,479.00
<b>Total</b>	<b>31,063.56</b>	<b>7,756.05</b>	<b>15,558.52</b>	<b>9,243.41</b>	<b>15,505.55</b>	<b>21.37</b>	<b>0.51</b>	<b>1,508.73</b>

Source: Appropriation Accounts.

During the year 2023-24, there was an overall savings of ₹ 15,526.92 crore offset by excess of ₹ 1,509.24 crore resulting in net savings of ₹ 14,017.68 crore which was 36.11 *per cent* of total Grants/Appropriations and 56.52 *per cent* of the expenditure.

The savings are to be seen in the context of over estimation of expenditure as the State had planned to incur an expenditure of ₹ 38,819.61 crore against the total estimated receipts of ₹ 34,131.42 crore. As the actual receipts was limited to ₹ 24,463.10 crore, the actual expenditure was also restricted to ₹ 24,801.93 crore. This was indicative of poor estimation.

### 3.1.2 Budget marksmanship

#### Aggregate Budget Outturn

Aggregate Budget Outturn measures the extent to which the aggregate budget expenditure outturn/actual expenditure reflects the amount originally approved, both in terms of less than approved and in excess of approved. Aggregate Budget Outturn during 2023-24 is shown in **Table 3.2**.

**Table 3.2: Aggregate Budget Outturn during 2023-24**

(₹ in crore)

Description	Original Approved Budget (BE)	Actual Outturn	Difference between Actual and BE*
(1)	(2)	(3)	(4)
Revenue	20,544.07	13,849.61	(-) 6,694.46
Capital	14,729.72	10,952.32	(-) 3,777.40
<b>Total</b>	<b>35,273.79</b>	<b>24,801.93</b>	<b>(-) 10,471.86</b>

\* Excess of actuals over original provision is denoted as (+) figure and shortage of actuals over original provision is denoted as (-) figure.

Source: Appropriation Accounts and Budget documents.

In Revenue section, deviation in outturn compared with Budget Estimates (BE) was (-) 32.59 per cent. This was due to deviation between 0 and  $\pm 25$  per cent in 11 Grants and 01 Appropriation, between  $\pm 25$  per cent and  $\pm 50$  per cent in 20 Grants and 02 Appropriations and between  $\pm 50$  per cent and  $\pm 100$  per cent in 18 Grants and equal to or more than 100 per cent in 01 Grant.

In Capital section, deviation in outturn compared with BE was (-) 25.64 per cent. This was due to deviation between 0 and  $\pm 25$  per cent in 02 Grants, between  $\pm 25$  per cent and  $\pm 50$  per cent in 02 Grants, between  $\pm 50$  per cent and  $\pm 100$  per cent in 19 Grants and 01 Appropriation and equal to or more than 100 per cent in 15 Grants. No provision was, however, made in respect of 12 Grants and 2 Appropriations (Grant nos. 4, 15, 23, 24, 27, 31, 33, 34, 38, 39, 46, 49, Appropriation nos. 1 and 3) of the Capital section.

### Expenditure Composition Outturn

Expenditure Composition Outturn measures the extent to which re-allocations between the main budget categories during execution have contributed to variance in expenditure composition. Expenditure Composition Outturn during 2023-24 is shown in **Table 3.3**.

**Table 3.3: Expenditure Composition Outturn during 2023-24**

(₹ in crore)

Description	Original Approved Budget (BE)	Revised (RE)	Actual Outturn	Difference between BE & RE	Difference between Actual and RE*
(1)	(2)	(3)	(4)	(5)	(6)
Revenue	20,544.07	18,835.95	13,849.61	(-) 1,708.12	(-) 4,986.34
Capital	14,729.72	14,023.65	10,952.32	(-) 706.07	(-) 3,071.33
<b>Total</b>	<b>35,273.79</b>	<b>32,859.60</b>	<b>24,801.93</b>	<b>(-) 2,414.19</b>	<b>(-) 8,057.67</b>

Source: BE & RE from Demand for Grant.

\* Excess of actuals over revised estimate is denoted as (+) figure and shortage of actuals over original provision is denoted as (-) figure.

In Revenue section, deviation in outturn compared with RE was (-) 26.47 per cent. This was due to deviation between 0 and  $\pm 25$  per cent in 18 Grants and 01 Appropriation, between  $\pm 25$  per cent and  $\pm 50$  per cent in 18 Grants and 02 Appropriations, between  $\pm 50$  per cent and  $\pm 100$  per cent in 14 Grants.

In Capital section, deviation in outturn compared with RE was (-) 21.90 per cent. This was due to deviation between 0 and  $\pm 25$  per cent in 08 Grants and 1 Appropriation, between  $\pm 25$  per cent and  $\pm 50$  per cent in 05 Grants, between  $\pm 50$  per cent and  $\pm 100$

per cent in 14 Grants and equal to or more than 100 per cent in 11 Grants. In two Grants (Grant No. 15 and 46) no provision was made in the original budget however, in Revised Estimated, provision was made under Capital section.

### 3.2 Appropriation Accounts

Appropriation Accounts are accounts of the expenditure of the Government for each financial year, compared with the amounts of grants voted and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Act passed under Article 204 of the Constitution of India. Appropriation Accounts are on Gross basis. These Accounts depict the original budget provision, supplementary grants, surrenders and re-appropriations distinctly and indicate actual capital and revenue expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Act in respect of both Charged and Voted items of budget. Appropriation Accounts, thus, facilitate understanding of utilisation of funds, the management of finances and monitoring of budgetary provisions and are, therefore, complementary to the Finance Accounts.

Audit of appropriations by the CAG seeks to ascertain whether the expenditure actually incurred under various Grants is in accordance with the authorisation given under the Appropriation Act and that the expenditure required to be charged under the provisions of the Constitution (Article 202) is so charged. It also ascertains whether the expenditure incurred is in conformity with the laws, relevant rules, regulations and instructions.

### 3.3 Budget Management and Financial Accountability

#### 3.3.1 Summary of total provisions, disbursements and savings/excess

A summarised position of total budget provision, disbursement and savings/excess during 2019-24 with its further bifurcation into voted/charged is shown in **Table 3.4**.

**Table 3.4: Budget provision, disbursement and savings/ excess during 2019-24**

Year	Total Budget provision		Disbursements		Savings (-)/Excess (+)	
	Voted	Charged	Voted	Charged	Voted	Charged
2019-20	16,610.65	4,350.86	10,699.91	6,465.59	(-) 5,910.74	(+) 2,114.73
2020-21	22,345.92	4,411.60	14,058.06	8,447.92	(-) 8,287.86	(+) 4,036.32
2021-22	29,558.78	8,566.65	15,225.14	11,630.81	(-) 14,333.64	(+) 3,064.16
2022-23	29,548.79	8,771.08	16,762.95	10,333.89	(-) 12,785.84	(+) 1,562.81
2023-24	31,063.56	7,756.05	15,558.52	9,243.41	(-) 15,505.04	(+) 1,487.36

Source: Appropriation Accounts.

As can be seen from the above table, there were savings under voted expenditure during the last five years 2019-24 whereas there were also excess under charged expenditure in all the years during the same period.

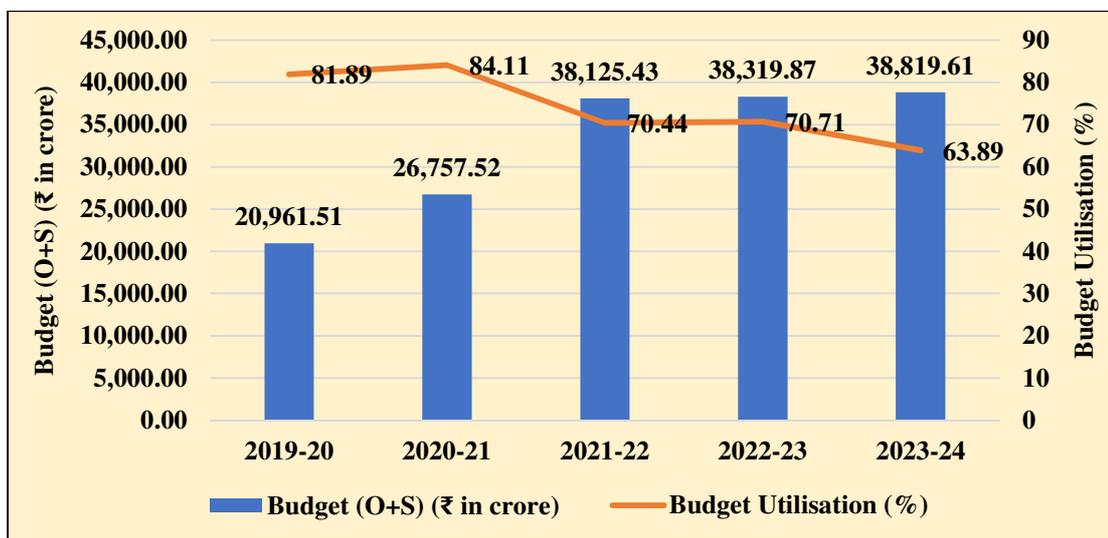
During 2023-24, the net savings of ₹ 14,017.68 crore was the result of overall savings of ₹ 15,526.92 crore in 49 Grants and two Appropriations under Revenue section and 39 Grants under Capital section, offset by an excess of ₹ 1,509.24 crore under Grant No. 1 – State Legislature and Appropriation No. 2 – Interest Payment and Debt Services

in Revenue Section and Appropriation No. 2 – Interest Payment and Debt Services in Capital section.

### 3.3.2 Utilisation of Budgeted Funds

The extent of utilisation of budget during the five-year period 2019-24 is shown in Chart 3.3.

Chart 3.3: Budget Utilisation during 2019-24



Source: Appropriation Accounts.

Review of overall utilisation of budget provisions relating to the period 2019-24 revealed that the Government could utilise between 63.89 per cent (2023-24) and 84.11 per cent (2020-21) of the total allocation during this period. As compared to the previous year, budget utilisation in 2023-24 decreased to 63.89 per cent from 70.71 per cent in 2022-23.

Although the issue of persistent savings is being highlighted in the Reports of the CAG on State Finances every year, no corrective measure has been taken up by the departments concerned. This shows that there is inadequate monitoring as well.

### 3.3.3 Budget projections and gap between expectations and actuals

Budgetary allocations based on unrealistic proposals, poor expenditure monitoring mechanism, weak scheme implementation capacities/ weak internal controls lead to sub-optimal allocation among various developmental needs. Excessive savings in some departments deprive other departments of the funds that they could have utilised.

The summarised position of actual expenditure during 2023-24 against 53 Grants/ Appropriations is given in Table 3.5.

Table 3.5: Summarised position of Actual Expenditure vis-à-vis Budget provisions

(₹ in crore)

Nature of Expenditure	Details of Grant/Appropriation		Total	Actual Expenditure	Savings (-)/Excess (+)	Surrender during March		
	Original	Supplementary				Amount	Per cent	
Voted	I. Revenue	19,525.68	1,235.50	20,761.18	12,809.68	(-) 7,951.50	2,951.98	14.22
	II. Capital	10,019.04	283.34	10,302.38	2,748.84	(-) 7,553.54	3,013.77	29.25
	III. Loans & Advances	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>29,544.72</b>	<b>1,518.84</b>	<b>31,063.56</b>	<b>15,558.52</b>	<b>(-) 15,505.04</b>	<b>5,965.75</b>	<b>19.20</b>
Charged	IV. Revenue	1,018.39	13.17	1,031.56	1,039.93	8.37	4.78	0.46
	V. Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	VI. Public Debt Repayment	4,710.68	2,013.81	6,724.49	8,203.48	1,478.99	0.00	0.00
	<b>Total</b>	<b>5,729.07</b>	<b>2,026.98</b>	<b>7,756.05</b>	<b>9,243.41</b>	<b>1,487.36</b>	<b>4.78</b>	<b>0.06</b>
Appropriation to Contingency Fund (if any)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Grand Total</b>	<b>35,273.79</b>	<b>3,545.82</b>	<b>38,819.61</b>	<b>24,801.93</b>	<b>(-) 14,017.68</b>	<b>5,970.53</b>	<b>15.38</b>	

Source: Appropriation Accounts.

The trends in percentage of savings/excess against overall provision in the budget for the last five years from 2019-24 are shown in the following Table 3.6 and Chart 3.4.

Table 3.6: Original Budget, Revised Estimate and Actual Expenditure during 2019-24

(₹ in crore)

Sl. No.		2019-20	2020-21	2021-22	2022-23	2023-24
1	Original Budget	16,116.72	21,224.30	29,123.51	35,204.61	35,273.79
2	Supplementary Budget	4,844.79	5,533.23	9,001.92 <sup>19</sup>	3,115.26	3,545.82
	<b>Total provision</b>	<b>20,961.51</b>	<b>26,757.53</b>	<b>38,125.43</b>	<b>38,319.87</b>	<b>38,819.61</b>
3	Revised Estimate <sup>20</sup>	20,607.46	25,340.75	32,660.96	35,953.29	32,859.60
4	Actual Expenditure	17,165.50	22,505.98	26,855.94	27,096.84	24,801.93
5	Savings (-) /Excess (+) {4-(1+2)}	(-) 3,796.01	(-) 4,251.55	(-) 11,269.49	(-) 11,223.03	(-) 14,017.68
6	Savings as per cent of total provision	18.11	15.89	29.56	29.29	36.11

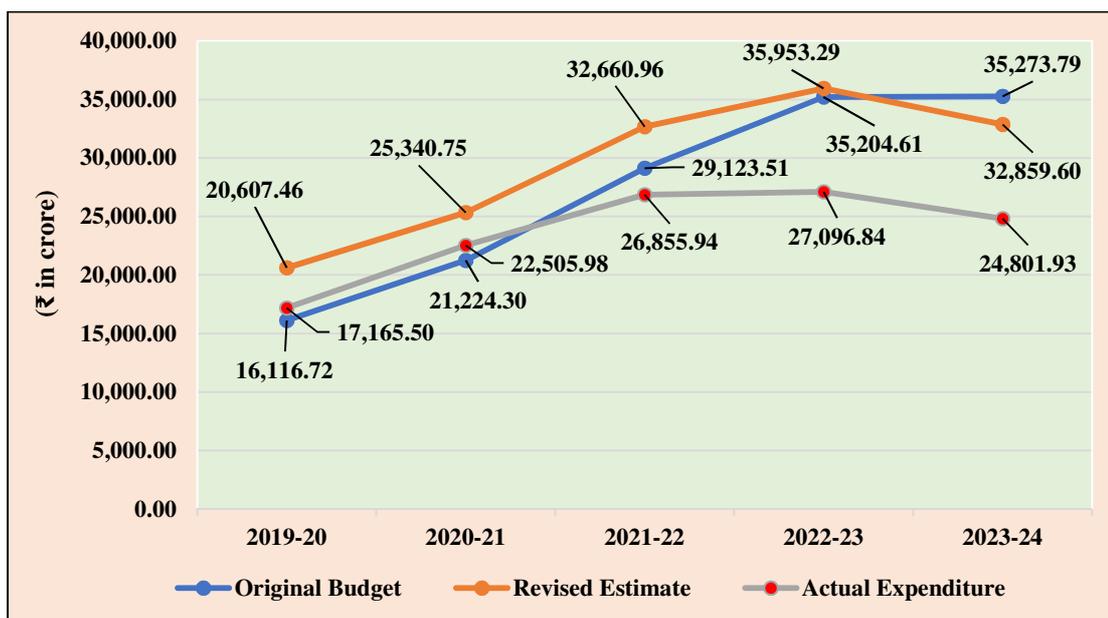
Source: Appropriation Accounts and Demand for Grants

It can be seen from the above table that there were overall savings during the period 2019-24 ranging from 18.11 per cent to 36.11 per cent. Comparative analysis of original Budget, Revised Estimate and Actual Expenditure during 2019-24 is shown in chart below:

<sup>19</sup> Figures changed due to miscalculation in the previous year.

<sup>20</sup> Net figures was taken in the previous year and gross figures is taken in the current year.

Chart 3.4: Comparative analysis of Original Budget, Revised Estimate and Actual Expenditure during 2019-24



Source: Appropriation Accounts and Budget documents.

### 3.4 Integrity of budgetary and accounting process

#### 3.4.1 Expenditure incurred without authority of law

As per Article 204 (3) of the Constitution of India no money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law passed in accordance with the provision. Expenditure on new scheme should not be incurred on a scheme/service without provision of funds.

Scrutiny of Appropriation Accounts revealed that during the year 2023-24 an expenditure of ₹ 273.48 crore was incurred in 17 Grants in 56 cases without any provision in the original estimates or supplementary demands, but through re-appropriation without the knowledge of the State Legislature. The expenditure incurred requires regularisation. The details of the scheme/service where there were instances of incurring expenditure through re-appropriation without the knowledge of the Legislature and which requires regularization are given in **Appendix 3.1**.

There were 25 cases under 11 Grants, where expenditure of more than ₹ one crore in each case was incurred during the year without budgetary provision, of which, in six cases under four Grants, the amount involved in each case was more than ₹ 10 crore. However, Government did not furnish any specific reason for incurring expenditure without budgetary provision.

During Exit Conference (April 2025), Finance Department accepted the Audit observations and stated that many of the head were created and mapped on PFMS without which funds could not be obtained for CSS and hence the 'New Services' and 'New Instrument of Service' cannot be treated as New Services.

The reply of the Finance Department is not acceptable as there was no provision under Original budget provisions and Supplementary grants and provision were created through re-appropriation without knowledge of State Legislature which was in violation of the Constitutional provision.

### 3.4.2 Non-compliance with the Accounting Framework

As per Rule 79 of General Financial Rules, 2017, accounting of transactions is to be as per the list of Major and Minor Heads of Accounts as prepared by the Controller General of Accounts. In case of lower level of classification accounting, such heads of accounts are operated with due approval of the Principal Accountant General (A&E) of the State, including proposal of new scheme in budget.

#### 3.4.2.1 Operation of unauthorised Sub-Major Head/Minor Head

During 2023-24, the State Government of Manipur provided budget provisions under six unauthorised heads (3 Sub-Major Heads and 3 Minor Heads) and incurred an expenditure of ₹ 43.77 crore (₹ 42.99 crore under the Revenue Section and ₹ 0.78 crore under the Capital Section) in these heads. The details are shown in **Table 3.7**.

**Table 3.7: Operation of unauthorized heads and opening of new Sub-Major/Minor Head**

(₹ in crore)

Sl. No.	Grant No.	Head of Account	Minor Head Description	Expenditure
<b>Capital</b>				
1	7	4055-00-115-25	Modernisation of Police Force	0.78
<b>Sub-Total (Capital)</b>				<b>0.78</b>
<b>Revenue</b>				
2	24	2070-00-104-01	Vigilance Department	2.71
3	24	2070-00-104-02	Vigilance Department	1.83
<b>Sub-Major Head Description</b>				
4	20	2501-01-800-03	Integrated Rural Development Programme	16.28
5	20	2501-01-800-17	Integrated Rural Development Programme	5.77
6	20	2501-01-800-20	Integrated Rural Development Programme	16.40
<b>Sub-Total (Revenue)</b>				<b>42.99</b>
<b>Grand Total (Capital + Revenue)</b>				<b>43.77</b>

Source: Appropriation Accounts.

#### 3.4.2.2 Opening of New Sub Head/Detailed Head of Accounts without advice of C&AG

During 2023-24, the State Government of Manipur opened 94 new Sub Heads/Detailed Heads (76 under the Revenue Section, 18 under Capital Section) in the budget, without seeking the advice of the Principal Accountant General (A&E), Manipur as required under the Constitution. The State Government provided budget provisions under these heads and incurred an expenditure of ₹ 344.26 crore (₹ 153.91 crore under the Revenue Section and ₹ 190.35 crore under the Capital Section) during 2023-24. Details are given in **Appendix 3.2**.

### 3.4.3 Parking of Funds in Public Account/Bank Accounts to avoid lapse of budgetary Grants

As per Rule 290 of Central Treasury Rules (CTR), no money shall be drawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw money from the treasury in anticipation of demands or to prevent the lapse of budget grants. Further, as per order<sup>21</sup> of the Finance Department, Manipur, no part of the fund is to be kept in the form of bankers cheque or is to be deposited into Drawing and Disbursement Officer (DDO) account which is solely meant for transaction of salary payment.

#### 3.4.3.1 Parking of Funds in Bank Accounts

A test-check of records revealed that in respect of 152 Drawing and Disbursing Officers (DDOs) out of 1329 DDOs, funds amounting to ₹ 155.80 crore in 226 current/savings bank accounts which pertain to non-salary payments were parked in Commercial/Nationalised Banks which is in contravention of the order of Finance Department. The DDO wise details are shown in *Appendix 3.3*.

Drawal of money from the Consolidated Fund and parking it in Public Accounts and DDOs' bank accounts which is outside the Government account for future utilisation is not only a violation of the Finance Department's order but also is fraught with the risk of mis-utilisation and fraudulent drawals. Booking of such drawals and parking it for future use as expenditure in the accounts only inflated the reported expenditure figures.

### 3.4.4 Misclassification of Revenue Expenditure as Capital Expenditure and vice versa

Misclassification of expenditures and receipts has a great impact on the integrity of the financial statements. Object Heads of capital nature should be booked under Capital Major Heads and that of Object Heads of revenue nature under Revenue Major Heads.

During 2023-24, expenditure of ₹ 26.86 crore under Object Head 02 - Wages was booked under Capital Major Head.

Misclassification of expenditure of Revenue expenditure as Capital expenditure resulted in understatement of Revenue Expenditure and overstatement of Revenue Surplus to the extent of ₹ 26.86 crore. Details are given in *Appendix 3.4*.

### 3.4.5 Unnecessary or excessive supplementary grants

Supplementary provision aggregating to ₹ 458.21 crore in 25 cases under 22 Grants/Appropriation during the year 2023-24 proved unnecessary as the expenditure did not come up even come up to the level of original provision as detailed in *Appendix 3.5*. Out of these, in 09 cases under 09 Grants, the supplementary provision was more than ₹ 10 crore in each case as given in table below:

<sup>21</sup> Order No. 9/2/2007-FR(Misc.) dated 13 March 2008 of Finance Department, Government of Manipur.

Table 3.8: Cases where supplementary provision of ₹ 10 crore or more proved unnecessary

(₹ in crore)

Sl. No.	Number and name of grant or appropriation		Original	Supplementary	Expenditure	Savings out of original provisional
<b>Revenue Voted</b>						
1	5	Finance Department	2,556.72	127.00	2,504.53	52.19
2	10	Education	3,212.16	28.46	2,282.05	930.11
3	14	Department of Tribal Affairs and Hills Development	805.57	61.78	657.23	148.34
4	15	Consumer Affairs Food and Public Distribution	171.70	12.05	70.06	101.64
5	22	Public Health Engineering	164.16	16.48	98.69	65.47
6	48	Relief and Disaster Management	84.76	109.04	9.50	75.26
<b>Sub Total:</b>			<b>6,995.07</b>	<b>354.81</b>	<b>5,622.06</b>	<b>1,373.01</b>
<b>Capital Voted</b>						
7	12	Municipal Administration Housing and Urban Development	618.72	16.40	85.52	533.20
8	19	Environment and Forest	64.23	44.41	26.63	37.60
<b>Sub Total:</b>			<b>682.95</b>	<b>60.81</b>	<b>112.15</b>	<b>570.80</b>
<b>Revenue Charged</b>						
9	26	Administration of Justice	52.01	10.42	48.55	3.46
<b>Sub Total:</b>			<b>52.01</b>	<b>10.42</b>	<b>48.55</b>	<b>3.46</b>
<b>Grand Total:</b>			<b>7,730.03</b>	<b>426.04</b>	<b>5,782.76</b>	<b>1,947.27</b>

Source: Appropriation Accounts 2023-24.

Significant savings in various grants, especially Education, Tribal Affairs Food and Hills Development, Consumer Affairs Food and Public Distribution & Municipal Administration Housing and Urban Development departments indicate misalignment between budget provisions and actual needs. Supplementary allocations were often unnecessary, as the original provisions were sufficient to cover actual expenditures. Further examination of Appropriation Accounts revealed that under three grants i.e. Grant No. 1, 14 and 48 (Capital Voted), there was no expenditure. However, original provision was enhanced through Supplementary grants.

### 3.4.6 Unnecessary or Excessive Re-appropriation

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Injudicious re-appropriation proved excessive, unnecessary or insufficient in 89 sub-heads and resulted in savings and excess (₹ 10 crore or more in each case) of ₹ 5,924.39 crore and ₹ 327.07 crore respectively as detailed in *Appendix 3.6*. This indicates that the availability or requirement of funds was not properly assessed before re-appropriation and proved injudicious.

### 3.4.7 Savings/Surrenders in Grants/Appropriations

#### 3.4.7.1 Substantial Savings

As per Rule 62(1) of General Financial Rules (GFR), 2017 (as adopted by Government of Manipur), Grants/Appropriations which are anticipated to remain unspent must be surrendered as early as possible before the close of the financial year.

Audit noticed that in 77 cases under 45 Grants/Appropriation, savings exceeded by more than 25 per cent of the total provision, as detailed in **Appendix 3.7**. Further, there were 53 cases under 38 Grants where savings were 50 per cent and above of the total provision in each case. Out of these, 100 per cent savings occurred in 13<sup>22</sup> Grants.

There were savings amounting to ₹ 14,325.22 crore in 28 cases under 23 Grants where savings were more than ₹ 100 crore against total provision in each case as shown in table below:

**Table 3.9: List of Grants having savings above ₹ 100 crore during the year**

(₹ in crore)

Sl. No.	Grant No.	Name of Grant	Original	Supple-mentary	Total	Actual	Savings	Surrender	Savings excluding Surrender	Savings (in per cent)
<b>Revenue Voted</b>										
1	5	Finance Department	2,556.72	127.00	2,683.72	2,504.53	179.19	0.00	179.19	6.68
2	7	Police	2,384.50	774.66	3,159.16	2,791.79	367.37	0.00	367.37	11.63
3	10	Education	3,212.15	28.46	3,240.61	2,282.05	958.56	0.00	958.56	29.58
4	11	Medical Health and Family Welfare Services	1,649.31	0.00	1,649.31	929.57	719.74	384.46	1,104.20	43.64
5	12	Municipal Administration Housing and Urban Dev.	419.37	0.00	419.37	109.36	310.01	65.60	375.61	73.92
6	14	Department of Tribal Affairs and Hills Development	805.57	61.78	867.35	657.23	210.12	0.00	210.12	24.23
7	15	Consumer Affairs Food and Public Distribution	171.70	12.05	183.75	70.06	113.69	0.00	113.69	61.87
8	17	Agriculture	325.77	0.00	325.77	82.25	243.52	149.95	393.47	74.75
9	19	Environment and Forest	646.50	0.00	646.50	140.04	506.46	376.13	882.59	78.34
10	20	Community and Rural Development	3,038.08	0.00	3,038.08	870.19	2,167.89	1,436.87	3,604.76	71.36
11	21	Textiles Commerce and Industries	151.58	0.00	151.58	34.99	116.59	61.56	178.15	76.92
12	23	Power	547.75	0.00	547.75	425.04	122.71	10.82	133.53	22.40
13	30	Planning	341.25	0.00	341.25	25.85	315.40	231.96	547.36	92.42
14	38	Panchayat	156.80	0.00	156.80	13.67	143.13	36.83	179.96	91.28
15	44	Social Welfare Department	934.92	0.00	934.92	383.40	551.52	64.74	616.26	58.99
16	48	Relief and Disaster Management	84.76	109.04	193.80	9.50	184.30	0.00	184.30	95.10
<b>Sub-Total (Revenue)</b>			<b>17,426.73</b>	<b>1,112.99</b>	<b>18,539.72</b>	<b>11,329.52</b>	<b>7,210.20</b>	<b>2,818.92</b>	<b>10,029.12</b>	<b>38.89</b>
<b>Capital Voted</b>										
17	7	Police	47.77	204.26	252.03	111.19	140.84	0.00	140.84	55.88
18	8	Public Works Department	1,507.15	0.00	1,507.15	740.05	767.10	156.28	923.38	50.90
19	11	Medical Health and Family Welfare Services	270.36	0.00	270.36	8.66	261.70	34.25	295.95	96.80

<sup>22</sup> (1. State Legislature 2. Council of Ministers, 6. Transport, 13. Labour and Employment, 14. Department of Tribal Affairs and Hills Development, 16. Co-operation, 17. Agriculture, 29. Sales Tax, Other Taxes/Duties on Commodities and Services, 32. Jails, 35. Stationery and Printing, 41. Art and Culture, 43. Horticulture and Soil Conservation and 48. Relief and Disaster Management under Capital Voted).

Sl. No.	Grant No.	Name of Grant	Original	Supplementary	Total	Actual	Savings	Surrender	Savings excluding Surrender	Savings (in per cent)
<b>Revenue Voted</b>										
20	12	Municipal Administration Housing and Urban Development	618.72	16.40	635.12	85.52	549.60	0.00	549.60	86.53
21	20	Community and Rural Development	1,716.50	0.00	1,716.50	334.98	1,381.52	683.00	2,064.52	80.48
22	22	Public Health Engineering	2,059.29	0.00	2,059.29	691.52	1,367.77	331.78	1,699.55	66.42
23	30	Planning	1,140.69	0.00	1,140.69	326.55	814.14	556.82	1,370.96	71.37
24	36	Minor Irrigation	289.08	0.00	289.08	62.53	226.55	181.74	408.29	78.37
25	40	Water Resources Department	775.13	0.00	775.13	208.17	566.96	243.22	810.18	73.14
26	45	Tourism	356.50	0.00	356.50	15.36	341.14	274.51	615.65	95.69
27	47	Minorities and Other Backward Classes and Scheduled Castes Dept.	575.91	0.00	575.91	29.71	546.20	221.82	768.02	94.84
28	50	Information Technology	156.50	0.00	156.50	5.00	151.50	150.70	302.20	96.81
<b>Sub-Total (Capital)</b>			<b>9,513.60</b>	<b>220.66</b>	<b>9,734.26</b>	<b>2,619.24</b>	<b>7,115.02</b>	<b>2,834.12</b>	<b>9,949.14</b>	<b>73.09</b>
<b>Grand Total (Revenue + Capital)</b>			<b>26,940.33</b>	<b>1,333.65</b>	<b>28,273.98</b>	<b>13,948.76</b>	<b>14,325.22</b>	<b>5,653.04</b>	<b>19,978.26</b>	<b>50.67</b>

Source: Appropriation Accounts.

In 23 out of 50 Grants and three Appropriations, utilisation was less than 50 per cent of the budget allocation (Revenue and Capital), as shown in **Appendix 3.8**. In 11 out of these 22 Grants/Appropriations, there was a pattern of low utilisation in four out of the last five years 2019-24, which indicates weak budgetary management.

The above low utilisation against grants mostly relate to developmental schemes such as (i) Municipal Administration, Housing & Urban Development, (ii) Environment and Forest, (iii) Textiles, Commerce and Industries, (iv) Planning and (v) Minorities and Other Backward Classes and Scheduled Castes.

### 3.4.7.2 Persistent Savings

During the last five years from 2019-20 to 2023-24, there were persistent savings of more than ₹ one crore in 68 cases (46 cases in revenue and 22 cases in capital heads of account) under 44 Grants and two Appropriations. The number and name of Grants/Appropriations where persistent savings of more than ₹ one crore occurred in each case during the last five years are shown in **Appendix 3.9**. During the five-year period 2019-20 to 2023-24, savings of more than ₹ 10 crore in each year occurred in 29 cases under revenue heads. In the capital voted, in 14 cases there were persistent savings of more than ₹ 10 crore each year. In 14 cases, the persistent savings were noticed more than ₹ 100 crore (eight under Revenue voted and six under Capital voted). The Grant/Appropriation where persistent savings of more than ₹ 100 crore occurred during 2019-20 to 2023-24 are given in the following table:

**Table: 3.10: Grant having persistent savings more than ₹ 100 crore during 2019-24**

(₹ in crore)							
Sl. No.	Grant No. and Name		2019-20	2020-21	2021-22	2022-23	2023-24
<b>Revenue Voted</b>							
1	10	Education	526.04	819.97	822.93	418.39	958.57
2	11	Medical Health and Family Welfare Services	132.68	115.97	297.23	371.07	719.74

Sl. No.	Grant No. and Name		2019-20	2020-21	2021-22	2022-23	2023-24
3	12	Municipal Administration Housing and Urban Development	103.40	226.40	299.16	147.30	310.01
4	14	Department of Tribal Affairs and Hills Development	239.48	234.50	214.38	320.30	210.12
5	19	Environment and Forest	507.74	557.45	463.29	511.37	506.46
6	20	Community and Rural Development	852.45	1,491.41	3,798.49	1,536.11	2,167.89
7	21	Textiles Commerce and Industries	116.88	122.26	126.72	137.01	116.60
8	44	Social Welfare Department	231.80	270.89	236.11	575.05	551.52
<b>Capital Voted</b>							
9	8	Public Works Department	432.42	243.71	366.43	300.38	767.10
10	12	Municipal Administration Housing and Urban Development	301.69	333.29	207.10	314.25	549.60
11	30	Planning	108.78	314.71	391.03	752.19	814.14
12	36	Minor Irrigation	196.99	130.78	248.87	343.99	226.56
13	40	Water Resources Department	314.07	219.70	411.92	663.96	566.97
14	47	Minorities and Other Backward Classes and Scheduled Castes Department	152.73	421.83	524.99	390.36	546.20

Source: Appropriation Accounts.

Persistent savings over a period of five years or more indicated that the basic assumptions behind the overall budget formulation process were not realistic and that there was lack of proper assessment as well as prudent utilisation of the allocated budgetary provision. The issue of persistent savings is being pointed out every year in the State Finances Audit Report of the Comptroller and Auditor General of India. The departments concerned have not taken any corrective measures for minimising the savings, as savings continued during 2023-24 also.

### 3.4.7.3 Anticipated savings not surrendered

Departments are required to surrender Grants/Appropriations or portion thereof to the Finance Department as and when savings are anticipated. At the close of the year 2023-24, no part of savings in 38 cases (19 under Revenue voted, four under Revenue charged and 15 under Capital voted) was surrendered by the Departments concerned. The amount involved in these cases was ₹ 3,106.56 crore (22.16 per cent of the overall savings of ₹ 14,017.68 crore) (*Appendix 3.10*). It was observed that in eight<sup>23</sup> cases, savings exceeded ₹ 100 crore but were not surrendered.

Besides, in 38 Grants/Appropriations (56 cases), ₹ 5,970.53 crore (₹ 2,951.98 crore under Revenue Voted, ₹ 3,013.77 crore under Capital Voted and ₹ 4.78 crore under Revenue Charged) was surrendered against the savings of ₹ 12,419.86 crore i.e. 48.07 per cent as of 31 March 2024 (*Appendix 3.11*). The inadequate surrender indicates lack of control over the budget provision. Moreover, these funds could not be utilised for the purpose it was sanctioned or for any other purpose.

During Exit Conference (April 2025), Finance Department stated that the department did not have much control over the funds provided under CSS.

<sup>23</sup> Grant. No. (5, 7, 10, 14, 15 and 48 under Revenue Voted; 7 and 12 under Capital Voted)

### 3.4.8 Excess expenditure and its regularisation

#### 3.4.8.1 Excess expenditure during 2023-24

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get the excess over a Grant/Appropriation regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed under the Article, regularisation of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee (PAC). During 2023-24, there was excess over provisions in three cases under one Grant and one Appropriation, amounting to ₹ 1,509.24 crore which required regularisation by the State Legislature. Details are shown in the table below:

**Table 3.11: Excess over provision during 2023-24 requiring regularisation**

(₹ in crore)				
Sl. No.	Number and title of Grant/Appropriation	Total provision	Expenditure	Excess
1	Grant No. 1 - State Legislature ( <i>Revenue Voted</i> )	267.72	268.23	0.51
2	Appropriation No. 2-Interest Payment and Debt Services ( <i>Revenue Charged</i> )	946.84	976.58	29.74
3	Appropriation No. 2-Interest Payment and Debt Services ( <i>Capital Charged</i> )	6724.49	8203.48	1478.99
<b>Total</b>		<b>7,939.05</b>	<b>9,448.29</b>	<b>1,509.24</b>

Source: Appropriation Accounts.

Under Appropriation No. 2 – Interest Payment and Debt Services (Capital Charged), excess expenditure over the budget provision has been observed consistently for the last five years from 2019-24. The persistent excess expenditure indicates poor budgeting especially as the interest payments and debt servicing can be calculated well in advance.

#### 3.4.8.2 Regularisation of excess expenditure of previous financial years

Excess expenditure remaining un-regularised for extended periods dilutes legislative control over the executive. Excess expenditure amounting to ₹ 11,205.82 crore were yet to be examined (February 2025) by PAC. The details of excess expenditure during the period 2019-24 are shown in **Table 3.12**.

**Table 3.12: Excess expenditure relating to previous years requiring regularization**

(₹ in crore)				
Year	Grant/ Appropriation No.	Grant/ Appropriation details	Amount of excess required to be regularised as commented in the Appropriation Accounts	Status of Regularisation
2019-20	Appropriation No. 2 (Revenue Charged)	Interest Payments Debt Services	8.16	Not yet regularised
	Appropriation No. 2 (Capital Charged)	-do-	2,121.77	
2020-21	Appropriation No. 2 (Revenue Charged)	-do-	208.80	
	Appropriation No. 2 (Capital Charged)	-do-	3,876.27	
2021-22	Appropriation No. 2 (Capital Charged)	-do-	3,316.41	
2022-23	-do-	-do-	1,674.41	
<b>Total</b>			<b>11,205.82</b>	

Source: Finance Department, Government of Manipur.

All such cases of excess expenditure over Grants/Appropriations need to be regularised at the earliest. The responsibility of the executive on account of persistent excess expenditure over Grants/Appropriations needs to be fixed as this is contrary to the legislative intent and defeats the objective of ensuring accountability of the executive over utilisation of public funds.

During Exit Conference (April 2025), Finance Department stated that the processes for regularisation of excess expenditure pertaining to the year 2019-23 are yet to be initiated as the report of the PAC is awaited and efforts will be made to carry out the work during the Revised Estimates.

### 3.5 Effectiveness of budgetary and accounting process

#### 3.5.1 Supplementary budget and opportunity cost

During the year 2023-24, in 33 cases under 25 Grants (savings exceeding ₹ 50 crore or more in each grant), the departments could not use either the original budget provision or the entire supplementary provision resulting in un-utilised funds of ₹ 14,705.30 crore as per details given in **Table 3.13**.

**Table 3.13: List of Grants with unutilised fund during 2023-24**

(₹ in crore)

Sl. No.	Grant No. & Name of Grant	Original	Supplementary	Total provisions	Actual Expenditure	Savings
<b>Revenue Voted</b>						
1	5 Finance Department	2,556.72	127.00	2,683.72	2,504.53	179.19
2	7 Police	2,384.50	774.66	3,159.16	2,791.79	367.37
3	10 Education	3,212.15	28.46	3,240.61	2,282.05	958.56
4	11 Medical Health and Family Welfare Services	1,649.31	0.00	1,649.31	929.57	719.74
5	12 Municipal Administration Housing and Urban Development	419.37	0.00	419.37	109.36	310.01
6	14 Department of Tribal Affairs and Hills Development	805.57	61.78	867.35	657.23	210.12
7	15 Consumer Affairs Food and Public Distribution	171.70	12.05	183.75	70.06	113.69
8	17 Agriculture	325.77	0.00	325.77	82.25	243.52
9	18 Animal Husbandry and Veterinary including Dairy Farming	172.58	0.00	172.58	77.05	95.53
10	19 Environment and Forest	646.50	0.00	646.50	140.04	506.46
11	20 Community and Rural Development	3,038.08	0.00	3,038.08	870.19	2,167.89
12	21 Textiles Commerce and Industries	151.58	0.00	151.58	34.99	116.59
13	22 Public Health Engineering	164.16	16.48	180.64	98.68	81.96
14	23 Power	547.75	0.00	547.75	425.04	122.71
15	30 Planning	341.25	0.00	341.25	25.85	315.40
16	38 Panchayat	156.80	0.00	156.80	13.67	143.13
17	43 Horticulture and Soil Conservation	88.51	0.00	88.51	33.77	54.74
18	44 Social Welfare Department	934.92	0.00	934.92	383.40	551.52
19	48 Relief and Disaster Management	84.76	109.04	193.80	9.50	184.30
<b>Sub-Total (Revenue Voted)</b>		<b>17,851.98</b>	<b>1,129.47</b>	<b>18,981.45</b>	<b>11,539.02</b>	<b>7,442.43</b>
<b>Capital Voted</b>						
20	7 Police	47.77	204.26	252.03	111.19	140.84
21	8 Public Works Department	1,507.15	0.00	1,507.15	740.05	767.10
22	11 Medical Health and Family Welfare Services	270.36	0.00	270.36	8.66	261.70

Sl. No.	Grant No. & Name of Grant		Original	Supplementary	Total provisions	Actual Expenditure	Savings
23	12	Municipal Administration Housing and Urban Development	618.72	16.40	635.12	85.52	549.60
24	17	Agriculture	65.84	0.00	65.84	0.00	65.84
25	19	Environment and Forest	64.23	44.41	108.64	26.63	82.01
26	20	Community and Rural Development	1,716.50	0.00	1,716.50	334.98	1,381.52
27	22	Public Health Engineering	2,059.29	0.00	2,059.29	691.52	1,367.77
28	30	Planning	1,140.69	0.00	1,140.69	326.55	814.14
29	36	Minor Irrigation	289.08	0.00	289.08	62.53	226.55
30	40	Water Resources Department	775.13	0.00	775.13	208.17	566.96
31	45	Tourism	356.50	0.00	356.50	15.36	341.14
32	47	Minorities and Other Backward Classes and Scheduled Castes Department	575.91	0.00	575.91	29.71	546.20
33	50	Information Technology	156.50	0.00	156.50	5.00	151.50
<b>Sub-Total (Capital Voted)</b>			<b>9,643.67</b>	<b>265.07</b>	<b>9,908.74</b>	<b>2,645.87</b>	<b>7,262.87</b>
<b>Total:</b>			<b>27,495.65</b>	<b>1,394.54</b>	<b>28,890.19</b>	<b>14,184.89</b>	<b>14,705.30</b>

Source: Appropriation Accounts.

It can be seen from above that there was unutilised fund of ₹ 14,705.30 crore where saving exceeded more than ₹ 50 crore in 25 Grants. Audit observed that in two Grants (Grant Nos. 8, and 23), 63 projects/schemes remained incomplete for lack of fund allocation as discussed in **Paragraph 2.7.6.2(A)**.

### 3.5.2 Missing/Incomplete Explanation for Variation from Budget

Apart from showing the expenditure against the approved budget, Appropriation Accounts also provide explanation for cases where the expenditure varies significantly from the budgeted provision (Original plus Supplementary). The limit beyond which such variation at the Sub-Head/Sub-Sub-Head level (Unit of Appropriation) are to be explained in the Appropriation Accounts is set by the PAC.

Principal Accountant General (A&E) provides the draft Appropriation Accounts to the Controlling Officers of the Departments and seeks the reasons/ explanations for the variations in expenditure with reference to approved budgetary allocation in keeping with the limits set by the PAC.

The current limits, approved by the PAC, are as follows:

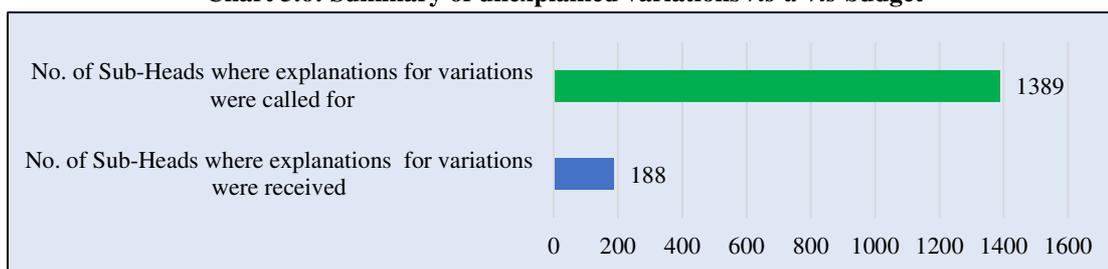
<b>Savings</b>	<ul style="list-style-type: none"> <li>Comments are to be made for overall savings exceeding ₹ 5 lakh of the total provision (Original plus Supplementary).</li> <li>Comments are to be made in individual sub-heads for savings exceeding ₹ 5 lakh in all the Grants/Charged Appropriation.</li> </ul>
<b>Excess</b>	<ul style="list-style-type: none"> <li>General comments are to be made for regularisation of excess over the provision in all cases where there is an overall excess (irrespective of the amount).</li> <li>Comments are to be made in individuals sub-heads for excess exceeding ₹ 2.5 lakh in all the Grants.</li> </ul>
<i>Under Charged Appropriation, comments are to be made in all sub-heads where the variation is more than ₹ 2.5 lakh</i>	

Audit of Appropriation Accounts of 2023-24 and an analysis of the underlying accounting data revealed that the Controlling Officers have provided explanation for

the variations in the expenditure *vis-à-vis* budgeted allocation in about 13.53 *per cent* of cases. Of the 53 Grants/Appropriations, reasons for variation were called for in respect of 1,389 cases. However, reasons for variations in respect of only 188 cases covering savings of ₹ 1,922.08 crore (172 cases) and excess of ₹ 34.50 crore (16 cases) were furnished by the Controlling Officers of Government Departments. For the remaining 1,201 cases covering savings of ₹ 8,124.16 crore (1,113 cases) and excess of ₹ 2267.47 crore (88 cases), the Controlling Officers of Government Departments did not furnish reasons for variations to the Principal Accountant General (A&E).

Summary of unexplained variations over budget provision is given in the following chart.

**Chart 3.6: Summary of unexplained variations *vis-à-vis* budget**



Source: O/o the Pr. AG (A&E), Manipur.

Absence of explanation for variation between the budgeted allocation and its utilisation limits the informational utility of Appropriation Accounts for enabling financial accountability of the Government and legislative control over budget.

### 3.5.3 Rush of expenditure

As per Rule 62 (3) of the GFR, 2017, rush of expenditure in the closing month of the financial year is regarded as a breach of financial propriety. In contravention of this rule, in 16 cases under 12 grants as shown in **Appendix 3.12**, expenditure of more than ₹ 10 crore and 25 *per cent* of the total expenditure for the year was incurred in March 2024. Out of these 16 cases, in six cases under five grants, expenditure figures where more than 50 *per cent* of the total expenditure incurred in March 2024 alone are detailed in **Table 3.14**.

**Table 3.14: Grants with more than 50 *per cent* of expenditure in March alone**

(₹ in crore)

Sl. No.	Grant No.	Description/Major Head	Expenditure in March	Total Expenditure (TE)	Expenditure in March as percentage of TE
1	8	Capital Outlay on Public Works/4059	17.76	20.66	85.96
2	20	Other Rural Development Programme/2515	116.33	203.76	57.09
3	20	Capital Outlay on Other Development Programme/4515	234.98	334.98	70.15
4	27	Election/2015	64.57	89.17	72.41
5	40	Capital Outlay on Flood Control Projects/4711	76.38	137.59	55.51
6	45	Capital Outlay on Tourism/5452	13.62	15.26	89.25
<b>Total</b>			<b>523.64</b>	<b>801.42</b>	<b>65.34</b>

Source: VLC data of O/o the PAG (A&E), Manipur.

A disproportionately high share of expenditures in March reflects rushed utilization of funds, often to avoid lapses. Equally, minimal expenditures in the first three quarters suggest inefficiencies in fund distribution and project execution. Capital-intensive activities like public works, rural development, flood control and tourism raising questions about planning and execution delays.

Thus, contrary to the spirit of financial regulation, a substantial quantum of expenditure was incurred by the Government at the fag end of the year, indicating inadequate control over expenditure.

### 3.5.4 Review of selected grant

A review of budgetary procedure and control over expenditure was conducted in respect of *Grant No. 20 – Community and Rural Development* and *Grant No. 30 - Planning* to review compliance with prescribed budgetary procedures, monitoring of funds, control mechanisms and implementation of schemes within the grant. The following were noticed in Audit:

#### 3.5.4.1 Budget and Expenditure

The summarised position of Budget Provision and Actual Expenditure during 2019-24 of the Grants is given in **Table 3.15**.

**Table 3.15: Summarised position of Budget Provision and Actual Expenditure**

	2019-20	2020-21	2021-22	2022-23	2023-24
<i>(₹ in crore)</i>					
<b>Grant No. 20</b>					
<b>Total Budget Provision</b>	<b>1,869.80</b>	<b>3,409.04</b>	<b>7,217.64</b>	<b>4,758.66</b>	<b>4,754.58</b>
Expenditure	1,017.35	1,917.63	2,129.83	2,003.28	1,205.17
Savings	852.45	1,491.41	5,087.81	2,755.38	3,549.41
Total Surrender	0.77	0.00	2,963.84	20.00	2,119.87
<b>Surrender as a percentage of Savings</b>	<b>0.09</b>	<b>0.00</b>	<b>58.25</b>	<b>0.73</b>	<b>59.72</b>
<b>Savings (in per cent)</b>	<b>45.59</b>	<b>43.75</b>	<b>70.49</b>	<b>57.90</b>	<b>74.65</b>
<b>i) Revenue Provision</b>	<b>1,869.80</b>	<b>3,409.04</b>	<b>5,088.74</b>	<b>3,042.16</b>	<b>3,038.08</b>
Expenditure	1,017.35	1,917.63	1,290.25	1,506.05	870.19
Savings	852.45	1,491.41	3,798.49	1,536.11	2,167.89
Surrender	0.77	0.00	2,963.84	0.00	1,436.87
<b>Surrender as a percentage of Savings</b>	<b>0.09</b>	<b>0.00</b>	<b>78.03</b>	<b>0.00</b>	<b>66.28</b>
<b>Savings (in per cent)</b>	<b>45.59</b>	<b>43.75</b>	<b>74.65</b>	<b>50.49</b>	<b>71.36</b>
<b>ii) Capital Provision</b>	<b>0.00</b>	<b>0.00</b>	<b>2,128.90</b>	<b>1,716.50</b>	<b>1,716.50</b>
Expenditure	0.00	0.00	839.58	497.23	334.98
Savings	0.00	0.00	1,289.32	1,219.27	1,381.52
Surrender	0.00	0.00	0.00	20.00	683.00
<b>Surrender as a percentage of Savings</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.64</b>	<b>49.44</b>
<b>Savings (in per cent)</b>	<b>0.00</b>	<b>0.00</b>	<b>60.56</b>	<b>71.03</b>	<b>80.48</b>
<b>Grant No. 30</b>					
<b>Total Budget Provision</b>	<b>274.60</b>	<b>508.99</b>	<b>1,403.15</b>	<b>1,542.70</b>	<b>1,481.94</b>
Expenditure	63.14	119.72	260.74	535.45	352.40
Savings	211.46	389.27	1,142.41	1,007.25	1,129.54
Total Surrender	103.93	24.42	664.76	134.86	788.79
<b>Surrender as a percentage of Savings</b>	<b>49.15</b>	<b>6.27</b>	<b>58.19</b>	<b>13.39</b>	<b>69.83</b>
<b>Savings (in per cent)</b>	<b>77.01</b>	<b>76.48</b>	<b>81.42</b>	<b>65.29</b>	<b>76.22</b>
<b>i) Revenue Provision</b>	<b>143.63</b>	<b>117.90</b>	<b>780.27</b>	<b>300.69</b>	<b>341.25</b>
Expenditure	40.95	43.34	28.89	45.63	25.85
Savings	102.68	74.56	751.38	255.06	315.40

	2019-20	2020-21	2021-22	2022-23	2023-24
Surrender	12.60	24.42	664.76	134.86	231.97
<b>Surrender as a percentage of Savings</b>	<b>12.27</b>	<b>32.75</b>	<b>88.47</b>	<b>52.87</b>	<b>73.55</b>
<b>Savings (in per cent)</b>	<b>71.49</b>	<b>63.24</b>	<b>96.30</b>	<b>84.82</b>	<b>92.42</b>
<b>ii) Capital Provision</b>	<b>130.97</b>	<b>391.09</b>	<b>622.88</b>	<b>1,242.01</b>	<b>1,140.69</b>
Expenditure	22.19	76.38	231.85	489.82	326.55
Savings	108.78	314.71	391.03	752.19	814.14
Surrender	91.33	0.00	0.00	0.00	556.82
<b>Surrender as a percentage of Savings</b>	<b>83.96</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>68.39</b>
<b>Savings (in per cent)</b>	<b>83.06</b>	<b>80.47</b>	<b>62.78</b>	<b>60.56</b>	<b>71.37</b>

Source: Appropriation Accounts.

Under Grant No. 20, there was unutilised budget provision of ₹ 3,549.41 crore which consists of 74.65 per cent during the year. The unutilised budget provision ranged between 43.75 per cent and 74.65 per cent during the last five year period 2019-24.

Similarly, under Grant No. 30, there was unutilised budget provision of ₹ 1,129.54 crore which consists of 76.22 per cent during the year. The unutilised budget provision ranged between 65.29 per cent and 81.42 per cent during the last five year period 2019-24.

Persistently large savings of budget provision is indicative of incorrect assessment of actual needs and calls for a critical review of budget formulation exercise of the Department.

### 3.5.4.2 Expenditure incurred without authority of law

Article 204 of the Constitution provides that no money shall be withdrawn from the Consolidated Fund except under appropriation made by law by the State Legislature. This vitiates the system of budgetary and financial control and encourages financial indiscipline in management of public resources.

Scrutiny of Appropriation Accounts revealed that an expenditure of ₹ 4,374.81 lakh was incurred in the selected two Grants without any provision in the original estimates or supplementary demands, but through re-appropriation without the knowledge of the Legislature. The details are given in the following table.

**Table 3.16: Expenditure incurred through re-appropriation on new services**

Grant No.	Head of Account	Description of Sub-Head	Expenditure		Expenditure
			Original + Supplementary	Re-Appropriation	
20	2505-60-101-16 (H)	NRLM ST Component (Central Share)	0.00	4,346.77	2,984.77
20	2505-60-101-17 (H)	NRLM ST Component (State Share)	0.00	482.97	331.64
20	2505-60-101-18 (V)	NRLM SC Component (Central Share)	0.00	209.07	143.56
20	2505-60-101-19 (V)	NRLM SC Component (State Share)	0.00	23.23	15.95
<b>Sub Total</b>			<b>0.00</b>	<b>5,062.04</b>	<b>3,475.92</b>
30	2575-02-800-02 (V)	Pradhan Mantri Krishi Sinchayee Yojana 2.0 (Central Share)	0.00	1,168.75	692.00
30	2575-02-800-03 (V)	Pradhan Mantri Krishi Sinchayee Yojana 2.0 (State Share)	0.00	94.77	76.89

Grant No.	Head of Account	Description of Sub-Head	Original + Supplementary	Re-Appropriation	Expenditure
30	3451-00-092-29 (V)	Urban Statistics for HR and Assessments (USHA)	0.00	15.00	15.00
30	4575-60-800-22 (V)	Reclamation work of Moirang River from Thangjing Chingkhong to Kokilon with construction of 1 Slab Culvert to connect Moulhoi village	0.00	35.00	35.00
30	4575-60-800-23 (V)	Land Development of Moirang Kangjeibung, Sendra Road	0.00	80.00	80.00
<b>Sub Total</b>			<b>0.00</b>	<b>1,393.52</b>	<b>898.89</b>
<b>Grand Total</b>			<b>0.00</b>	<b>6,455.56</b>	<b>4,374.81</b>

Source: Detailed Appropriation Accounts.

As can be seen from the above table that during 2023-24, an expenditure of ₹ 3,475.92 lakh was incurred by creating provision of ₹ 5,062.04 lakh through re-appropriation under Grant No. 20. Similarly, an expenditure of ₹ 898.89 lakh was incurred by creating provision of ₹ 1,393.52 lakh through re-appropriation under Grant No. 30 without the knowledge of the State Legislature in violation of Article 204 of the Constitution of India.

### 3.5.4.3 Entire provision under sub-heads remained unutilised during the year

In six cases under six Sub-Heads under Grant No. 20 and 30, though there was nil utilisation of the original budget provision, the amount was neither re-appropriated nor surrendered during the year. The details are given in the following table:

Table 3.17: Budget Provision remained unutilised

(₹ in lakh)

Sl. No.	Head of Account	Description	Total Budget Provision	Re-Appropriation/ surrender	Expenditure	Savings
<b>Grant No. 20</b>						
1	2501-01-800-22 (H)	State Routine Maintenance Fund (DLP) for PMGSY	2,000.00	0.00	0.00	2,000.00
<b>Sub-Total</b>			<b>2,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000.00</b>
<b>Grant No. 30</b>						
2	3451-00-092-10 (V)	Research and Education	6.00	0.00	0.00	6.00
3	3451-00-092-22 (V)	Assistance to NGOs/ Association/Local Bodies	88.00	0.00	0.00	88.00
4	4575-60-800-10 (H)	Completion of Tribal Inclusive Development Project in 27 Blocks (State Component)	1.00	0.00	0.00	1.00
5	4575-60-800-11 (V)	Construction of New Directorate Building with pre-fabricated materials	50.00	0.00	0.00	50.00
6	4575-60-800-19 (H)	Special Development Fund for Border and Under-Development Districts	2,100.00	0.00	0.00	2,100.00
<b>Sub-Total</b>			<b>2,245.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,245.00</b>
<b>Total</b>			<b>4,245.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,245.00</b>

Source: Detailed Appropriation Accounts.

### 3.5.4.4 Withdrawal of entire provision by Surrender:

Scrutiny of Appropriation Accounts for the year 2023-24 revealed that, in four cases, the entire original budget were surrendered/re-appropriated during the year, however, no reasons for surrendered/re-appropriation was furnished by the Departments. The details are given in the following table:

**Table 3.18: Withdrawal of entire provision**

(₹ in lakh)

Sl. No.	Grant No.	Head of Account	Original Provision	Re-Appropriation/ Surrender
1	30	2575-06-102-01 (H)	3,500.00	-3,500.00
2		2575-06-102-02 (H)	200.00	-200.00
3		3451-00-800-23 (V)	1,000.00	-1,000.00
4		3451-00-800-24 (V)	10,000.00	-10,000.00
5		3451-00-800-29 (V)	100.00	-100.00

Source: Appropriation Accounts.

The reasons for the surrender by re-appropriation were not stated by the concerned department.

### 3.5.4.5 Rush of Expenditure

According to Rule 62(3) of GFR 2017, rush of expenditure, particularly in the closing months of the financial year, shall be regarded as breach of financial propriety and should be avoided. The details of quarter-wise expenditure of the Major Heads under the Grant during the year and expenditure was more than 25 per cent in the month of March 2024 are given below:

**Table 3.19: Expenditure pattern during 2023-24**

(₹ in lakh)

Sl. No.	Grant No. and Description	1 <sup>st</sup> Qtr	2 <sup>nd</sup> Qtr	3 <sup>rd</sup> Qtr	4 <sup>th</sup> Qtr	Total Expenditure (TE)	Expenditure during March	Expenditure in March as percentage of TE
1	20 – Other Rural Development Programme/2515	27.87	18.92	28.76	128.21	203.76	116.33	57.09
2	20 – Capital Outlay on Other Development Programme/4515	0.00	100.00	0.00	234.98	334.98	234.98	70.15
3	30 – Capital Outlay on Other Special Area Programme/4575	189.58	1.15	1.70	134.12	326.55	134.12	41.07

Source: VLC data of O/o the PAG (A&E), Manipur.

In both the grants despite there was substantial provision in the original budget there was rush of expenditure ranged between 41.07 per cent to 70.15 per cent in the month of March 2024.

### 3.5.4.6 Insufficient/Excessive Re-Appropriation of Funds

During the year 2023-24, Re-appropriation of Funds proved insufficient/excessive resulting in savings of ₹ one crore or more in each case as per details given in the following table:

Table 3.20: List of Sub Heads with excess/savings during 2023-24

(₹ in crore)

Sl. No.	Grant No.	Head of Account	Original	Supplementary	Re-appropriation	Total	Expenditure	Excess (+)/ Savings (-)
1	20	2501-01-800-01 (V)	2.00	0.00	-0.19	1.81	0.00	-1.81
2		2501-01-800-20 (V)	19.03	0.00	0.09	19.12	16.40	-2.72
3		2505-02-101-02 (H)	899.58	0.00	-499.58	400.00	132.06	-267.94
4		2505-02-101-02 (V)	224.90	0.00	-24.90	200.00	198.08	-1.92
5		2505-02-101-05 (H)	800.00	0.00	-758.40	41.60	0.00	-41.60
6		2505-02-101-05 (V)	200.00	0.00	-189.60	10.40	0.00	-10.40
7		2505-02-101-06 (H)	53.97	0.00	-9.53	44.44	0.00	-44.44
8		2505-02-101-06 (V)	13.49	0.00	-2.38	11.11	0.00	-11.11
9		2505-60-101-09 (H)	19.75	0.00	-12.07	7.68	5.74	-1.94
10		2505-60-101-09 (V)	79.02	0.00	-48.30	30.72	20.64	-10.08
11		2505-60-101-11 (V)	2.41	0.00	9.50	11.91	0.00	-11.91
12		2505-60-101-13 (V)	62.70	0.00	-53.70	9.00	0.00	-9.00
13		2505-60-101-15 (V)	0.52	0.00	0.50	1.02	0.00	-1.02
14		2505-60-101-16 (H)	0.00	0.00	43.47	43.47	29.85	-13.62
15		2505-60-101-17 (H)	0.00	0.00	4.83	4.83	3.32	-1.51
16		2505-60-101-20 (H)	0.00	0.00	3.78	3.78	0.00	-3.78
17		2505-60-101-22 (V)	0.00	0.00	5.22	5.22	0.00	-5.22
18		2505-60-101-24 (H)	0.00	0.00	1.86	1.86	0.00	-1.86
19		2505-60-101-24 (V)	0.00	0.00	1.74	1.74	0.00	-1.74
20		2515-00-001-01 (V)	45.15	0.00	1.42	46.57	39.71	-6.86
21		2515-00-102-02 (H)	27.93	0.00	-1.38	26.55	22.54	-4.01
22		2515-00-800-02 (V)	95.16	0.00	43.37	138.53	89.00	-49.53
23		2515-00-800-03 (V)	2.00	0.00	13.39	15.39	0.00	-15.39
24		2515-00-800-05 (V)	10.87	0.00	-6.54	4.33	0.00	-4.33
25		2515-00-800-06 (V)	6.12	0.00	32.84	38.96	5.63	-33.33
26		2515-00-800-07 (V)	0.45	0.00	3.88	4.33	0.00	-4.33
27		4515-00-103-01 (H)	1,352.50	0.00	-535.75	816.75	197.64	-619.11
28		4515-00-103-01 (V)	364.00	0.00	-147.25	216.75	137.34	-79.41
<b>Sub-Total</b>			<b>4,281.55</b>	<b>0.00</b>	<b>-2,123.68</b>	<b>2,157.87</b>	<b>897.95</b>	<b>-1,259.92</b>
29	30	2575-02-796-01 (H)	35.32	0.00	-7.18	28.14	2.05	-26.09
30		2575-02-800-02 (V)	0.00	0.00	11.69	11.69	6.92	-4.77
31		3451-00-092-03 (V)	8.14	0.00	-2.58	5.56	3.04	-2.52
32		3451-00-092-04 (V)	6.27	0.00	-1.35	4.92	3.40	-1.52
33		3451-00-092-30 (V)	0.00	0.00	10.00	10.00	0.00	-10.00
34		3451-00-800-20 (V)	100.00	0.00	-70.00	30.00	0.00	-30.00
35		3451-00-800-27 (V)	5.00	0.00	-2.47	2.53	0.00	-2.53
36		3451-00-800-30 (V)	12.00	0.00	-11.00	1.00	0.00	-1.00
37		4575-60-800-07 (V)	1,000.00	0.00	-550.00	450.00	262.39	-187.61
38		4575-60-800-15 (V)	119.18	0.00	-11.10	108.08	63.01	-45.07
39		4575-60-800-21 (V)	0.00	0.00	3.13	3.13	0.00	-3.13
<b>Sub-Total</b>			<b>1,285.91</b>	<b>0.00</b>	<b>-630.86</b>	<b>655.05</b>	<b>340.81</b>	<b>-314.24</b>
<b>Grand Total</b>			<b>5,567.46</b>	<b>0.00</b>	<b>-2,754.54</b>	<b>2,812.92</b>	<b>1,238.76</b>	<b>-1,574.16</b>

Source: Detailed Appropriation Accounts.

### 3.6 Conclusion

Against the total budget provision of ₹ 38,819.61 crore, State Government incurred an expenditure of ₹ 24,801.93 crore during 2023-24, resulting in net savings of ₹ 14,017.68 crore. The overall savings was the net result of gross savings of ₹ 15,526.92 crore offset by an excess of ₹ 1,509.24 crore. As compared to the previous year, budget utilisation in 2023-24 slightly decreased to 63.89 per cent from 70.71 per cent in 2022-23.

During 2023-24, an expenditure of ₹ 273.48 crore was incurred under 17 Grants/Appropriations by creating provision through re-appropriation in 56 cases without the knowledge of the State Legislature.

During 2023-24, Supplementary grants of ₹ 458.21 crore provided in 25 cases under 22 Grants/Appropriations proved unnecessary as the expenditure did not come up to the level of original provision, indicating that Supplementary grants were provided in an *ad hoc* manner without adequate review.

In 77 cases under 45 Grants/Appropriations, savings exceeded more than 25 *per cent* of total provision during 2023-24. Out of these, 100 *per cent* savings occurred in 13 Grants.

During 2023-24, there was excess expenditure over provisions under one Grant and one Appropriation, amounting to ₹ 1,509.24 crore, which requires regularisation by the State Legislature. Moreover, excess expenditure of ₹ 11,205.82 crore incurred during the year 2019-20 to 2022-23 were yet to be regularised.

In six cases under five Grants, more than 50 *per cent* of the total expenditure (above 10 crore expenditure) was incurred in March 2024, indicating inadequate control over expenditure.

### **3.7 Recommendations**

- *Excess of expenditure over budgetary provisions under different grants is a serious lapse of budget rules and dilutes legislative approval over budgets. Departments which had incurred excess expenditure persistently should be identified to closely monitor their progressive expenditure and to seek supplementary grants/re-appropriations in time.*
- *State Government may take immediate action to regularise excess expenditure by the Legislature.*
- *Supplementary grants should be provided in such grants only after proper scrutiny and realistic assessment of requirements of the concerned Departments to avoid under or over spending by them.*

## **CHAPTER-IV**

# **QUALITY OF ACCOUNTS AND FINANCIAL REPORTING PRACTICES**



## CHAPTER IV

# QUALITY OF ACCOUNTS AND FINANCIAL REPORTING PRACTICES

A sound internal financial reporting system with relevant and reliable information significantly contributes to efficient and effective governance by the State Government. Compliance with the financial rules, procedures and directives, as well as the timeliness and quality of reporting on the status of such compliances is thus one of the attributes of good governance. The reports on compliance and controls, if effective and operational, assist the State Government to meet its basic stewardship responsibilities, including strategic planning and decision making.

This Chapter provides an overview on the quality of accounts and compliance of the State Government in its financial reporting practices, with prescribed financial rules, procedures and directives with regard to completeness, transparency, measurement and disclosure during the year 2023-24.

### 4.1 Delay in submission of Utilisation Certificates

Rule 238(1) read with Rule 235 of the General Financial Rules (GFR)<sup>24</sup>, 2017 as adopted by Government of Manipur, provides that Utilisation Certificates (UCs) in respect of non-recurring Grants-in-Aid received by the grantee should be submitted to the Grantor within 12 months of the closure of the financial year by the institution or organisation concerned in Form GFR 12-A.

UCs may not be required for the following categories of recurring grants:-

- i. Grants-in-Aid to Local Bodies/Government Aided Schools for salary and wages.
- ii. Salaries and wages to PSUs, temporary grants to Govt. Aided Schools for observing national holidays/annual functions, *etc.*
- iii. Grantee institutions, whose audited financial statements are available as per provision under Rule 230 of General Financial Rules-2017, wherever it is applicable in the State.

It was noticed that 6,599 UCs aggregating to ₹ 15,086.85 crore in respect of grants were in arrears as on 31 March 2024 in respect of 33 departments. During the year 2023-24, ₹ 1,532.27 crore pertaining to 504 outstanding UCs for the period up to 2022-23 was cleared. However, it was also noticed that in the sanction orders, the grants were not segregated into recurring and non-recurring grants and therefore, the outstanding UCs of 6,599 may also include those in respect of grants for which UCs were not required. The Department-wise break-up of outstanding UCs is given in **Appendix 4.1** and the year-wise break-up of outstanding UCs is shown in **Table 4.1**.

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<sup>24</sup> Also, as per Rule 212 (1) and Rule 210 of GFR 2005.

\* CAG Headquarters' letter No. 1032/GA-225/2022 dated 27.07.2023

**Table 4.1: Age-wise arrears in submission of Utilisation Certificates**

(₹ in crore)

Year	Opening Balance		Addition		Clearance		Due for submission	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount
Up to 2020-21	4,151	8,812.04	1,650	3,747.10	939	1,020.86	4,862	11,538.28
2021-22	4,862	11,538.28	1,338	2,905.62	858	1,772.65	5,342	12,671.25
2022-23*	5,342	12,671.25	1,508	2,635.16	251	219.56	6,599	15,086.85

Source: O/o the Principal Accountant General (A&E), Manipur.

\*except sanction orders state otherwise, Utilisation Certificates for grants disbursed during 2022-23 become due during 2023-24.

**Table 4.2: Year wise break up of outstanding UCs**

(₹ in crore)

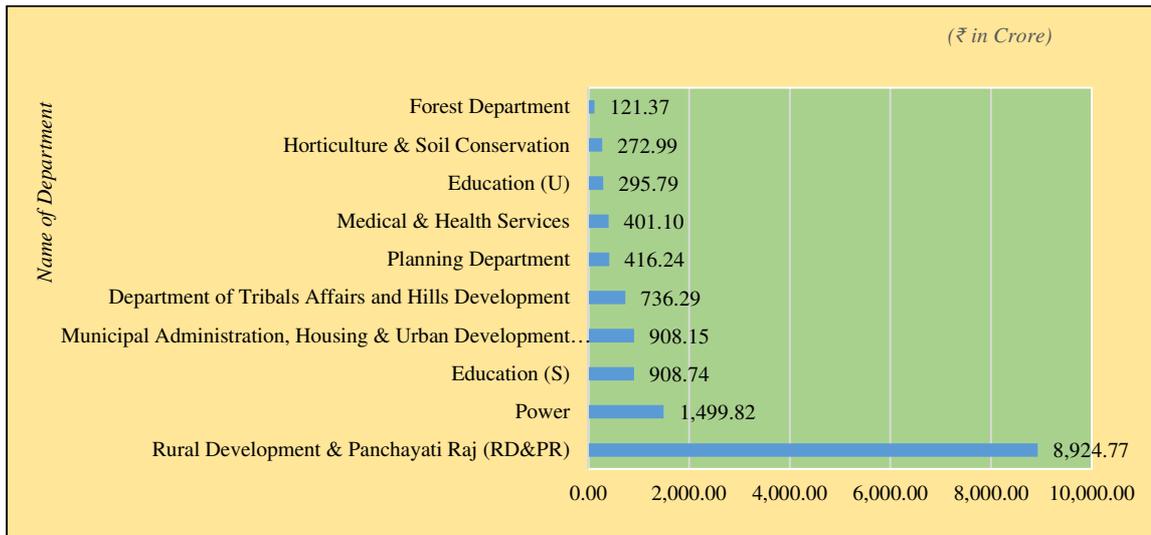
Sl. No.	Year	Number of UCs	Amount
1	2003-04	19	3.61
2	2004-05	10	1.87
3	2005-06	29	3.21
4	2006-07	27	4.07
5	2007-08	61	4.97
6	2008-09	74	14.01
7	2009-10	36	4.29
8	2010-11	152	79.57
9	2011-12	147	111.67
10	2012-13	345	208.89
11	2013-14	342	171.89
12	2014-15	355	786.24
13	2015-16	387	1,075.25
14	2016-17	484	1,354.73
15	2017-18	616	1,618.08
16	2018-19	465	1,544.26
17	2019-20	602	1,825.43
18	2020-21	711	2,726.24
19	2021-22	480	1,132.97
20	2022-23	1,257	2,415.60
<b>Total</b>		<b>6,599</b>	<b>15,086.85</b>

Source: O/o the Principal Accountant General (A&E), Manipur.

It can be seen from the above table that 6,599 UCs involving an amount of ₹ 15,086.85 crore were awaited as on 31 March 2024 with the oldest UCs pertaining to the year 2003-04. It was also observed that 1,242 UCs (18.82 per cent) amounting to ₹ 608.05 crore (4.03 per cent) of the UCs were outstanding for 10 years or more.

Outstanding UCs (due for submission up to the year 2023-24) in respect of ten major departments are shown in **Chart 4.1**.

**Chart 4.1: UCs outstanding in respect of major Departments as on 31 March 2024**



Source: O/o the Principal Accountant General (A&E), Manipur.

It can be seen from **Chart 4.1** that these ten departments together accounted for 5,325 UCs (80.69 per cent), involving an amount of ₹ 14,485.26 crore (96.01 per cent). The same ten departments have been the major department having outstanding UCs for the year 2022-23 too.

In absence of UCs, there is no assurance that the funds were utilised for the purpose for which they were sanctioned and that the intended objectives of providing these funds have been achieved. Since non-submission of UCs is fraught with the risk of misappropriation of funds and fraud, it is imperative that the State Government should monitor this aspect closely and hold the concerned persons accountable for submission of UCs in a timely manner.

During Exit Conference (April 2025), Finance Department stated that pending UCs are mainly related to CSS and were submitted to the Government of India, however, submission to and reconciliation with Pr.AG (A&E), Manipur was pending. The reply of the Department is not acceptable as UCs have been pending since 2003-04 from 38 departments against the Rules *ibid*.

## 4.2 Abstract Contingent bills

Abstract Contingent (AC) bills are used for drawing advances with specific sanction for departmental purposes. As per the Central Treasury Rules<sup>25</sup>, as adopted by Government of Manipur, AC bills must be regularised by submitting Detailed Countersigned Contingent (DCC) bills containing details and supporting records for the actual expenditure incurred. An AC bill should not be encashed without a certificate to the effect that DCC bills in respect of the earlier AC bills drawn more than a month before the date of that AC bill, have been submitted to the Controlling Officer.

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

<sup>25</sup> Rule 308, Rule 309 and Note under Rule 312.

emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorized to draw sums of money through Abstract Contingent (AC) bills. In terms of the Central Treasury Rules, (as adopted by the Government of Manipur), DDOs are required to present Detailed Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure. Delayed submission or prolonged non submission of supporting DCC bills renders expenditure through AC bills opaque.

Department-wise position of outstanding DCC bills is shown at **Appendix 4.2**. The year-wise position of AC bills, DCC adjusted amount and outstanding DCC bills is shown in **Table 4.3**.

**Table 4.3: Year-wise progress in submission of DCC bills against AC bills**

(₹ in crore)

Year	Opening Balance		Addition		Clearance		Closing Balance	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount
Up to 2021-22	1,032	1,937.56	233	1,195.77	32	182.05	1,233	2,951.28
2022-23	1,233	2,951.28	470	2,419.29	58	112.98	1,645	5,257.59
2023-24	1,645	5,257.59	296	2,196.83	24	74.58	1,917	7,379.84

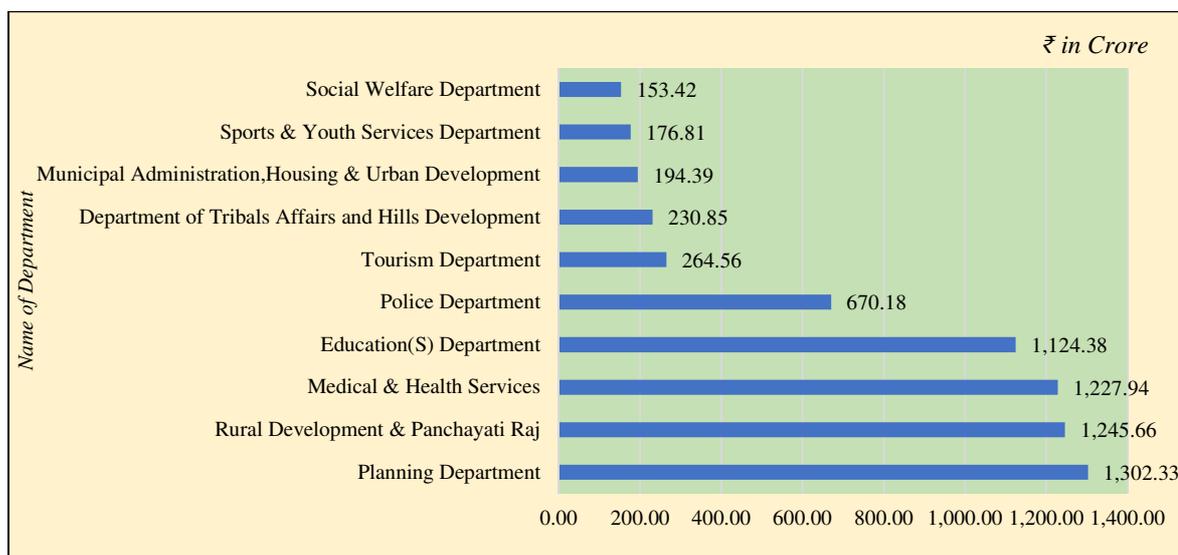
Source: VLC data of the O/o the PAG (A&E) Manipur.

It can be seen from the table above that a total of 1,917 DCC bills in respect of 50 Departments amounting to ₹ 7,379.84 crore were outstanding as on 31 March 2024. Out of ₹ 2,196.83 crore drawn against 296 AC bills during 2023-24, 120 AC bills amounting to ₹ 784.94 crore were drawn in March 2024 alone, out of which, 29 AC bills amounting to ₹96.78 crore (13.32 per cent) were drawn on the last day of the financial year. DCC bills against 51 AC bills amounting to 110.80 crore was cleared during 2023-24 which includes 24 AC bills amounting to ₹ 74.58 crore up to the period of 2022-23.

Non-submission of DCC within prescribed time breaches financial discipline and entails risks of misappropriation of public money and unhealthy practices.

Pendency of DCC Bills in respect of ten Major defaulting departments is shown in **Chart 4.2**.

**Chart 4.2: Pending DCC bill in respect of major Departments as on 31 March 2024**



Source: O/o the Principal Accountant General (A&E), Manipur.

The same ten departments have been the major departments having pending DCC bill for the year 2022-23 too.

During Exit Conference (April 2025), Special Secretary, Finance Department stated that AC bills were drawn mainly for CSS and once the pendency of UCs are settled, the issue of AC bills will be taken up- subsequently. The reply of the Department is not acceptable as AC bills were pending since 2003-04.

### 4.3 Use of Minor Head 800

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

During the year 2023-24, out of the total Revenue receipts of ₹ 14,706.17 crore, receipts of ₹ 89.90 crore under 22 Major Heads of accounts on the receipts side, constituting 0.61 *per cent* of the total Revenue receipts, were recorded under the Minor Head 800 - ‘Other Receipts’ below the concerned Major Heads. Similarly, out of the Revenue and Capital expenditure of ₹ 16,570.34 crore, the State Government booked expenditure of ₹ 2,166.87 crore under 58 Major Heads of accounts constituting 13.08 *per cent* of the total expenditure (Revenue and Capital), under the Minor Head 800 - ‘Other Expenditure’ below the concerned Major Heads.

In the case of receipts, cases where over 50 *per cent* of receipts and also more than ₹ one crore classified under Minor Head 800 – ‘Other Receipts’ are given in the table below:

**Table 4.4: Significant receipts booked under Minor Head 800 – Other Receipts during 2023-24**

(₹ in crore)

Major Head	Description	Receipts under Minor Head 800	Total Receipts	Per cent
0049	Interest Receipt	2.98	5.20	57.31
0059	Public Works	1.64	1.64	100.00
0075	Miscellaneous General Services	81.57	82.58	98.78
0210	Medical and Public Health	1.36	2.31	58.87

Source: Office of the Principal Accountant General (A&E).

Instances of substantial proportion (50 *per cent* or more) of the expenditure within a given Major Head, classified under the Minor Head 800 – ‘Other Expenditure’, are shown in **Table 4.5**.

**Table 4.5: Significant expenditure booked under Minor Head 800 – Other Expenditure during 2023-24**

(₹ in crore)

Major Head	Description	Expenditure under Minor Head 800	Total Expenditure	Per cent
2013	Council of Ministers	5.72	10.03	57.03
2217	Urban Development	97.47	109.36	89.13
2250	Other Social Services	0.03	0.03	100.00
2501	Special Programmes for Rural Development	38.45	41.03	93.71
2515	Other Rural Development Programme	120.25	216.10	55.65
2575	Other Special Area Programmes	8.07	10.91	73.97
2801	Power	419.42	423.18	99.11
2810	Non-Conventional Sources of Energy	1.86	1.86	100.00
3435	Ecology and Environment	16.56	21.02	78.78
3452	Tourism	6.13	8.94	68.57
4055	Capital Outlay on Police	106.60	111.19	95.87
4070	Capital Outlay on Other Administrative Services	2.00	2.00	100.00

Major Head	Description	Expenditure under Minor Head 800	Total Expenditure	Per cent
4210	Capital Outlay on Medical and Public Health	8.26	8.66	95.38
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, OBC & Minorities	29.71	29.71	100.00
4235	Capital Outlay on Social Security and Welfare	16.73	16.73	100.00
4403	Capital Outlay on Animal Husbandry	0.19	0.19	100.00
4405	Capital Outlay on Fisheries	0.1	0.10	100.00
4406	Capital Outlay on Forestry and Wildlife	0.56	0.56	100.00
4552	Capital Outlay on North-Eastern Areas	1.08	1.08	100.00
4575	Capital Outlay on other Special Areas Programmes	326.55	326.55	100.00
4700	Capital Outlay on Major Irrigation	70.48	70.48	100.00
5425	Capital Outlay on Other Scientific and Environmental Research	25.75	31.52	81.69
<b>Total</b>		<b>1,301.97</b>	<b>1,441.23</b>	<b>90.34</b>

Source: Office of the Principal Accountant General (A&E).

Classification of large amount under omnibus minor head 800 effects transparency and nature of transactions.

Test check of vouchers/challans revealed that no booking was made during the year under 800 – Other Expenditure/Receipts for which relevant Minor Head was available.

#### 4.4 Personal Deposit Account

The State Government is authorised to open Personal Deposit (PD) accounts to deposit funds required for specific purpose by transfer of funds from consolidated fund or by transfer of funds from sources other than from the consolidated fund. Personal Deposits are maintained in the nature of a bank account in the treasury. Balances in the PD accounts do not lapse to Government even if outstanding for more than three complete account years as per Rule 192 of Receipts and Payment Rule, 1983.

During the year 2023-24, the State Government did not open any new PD account. However, no amount was deposited in either of the two PD accounts. During 2023-24, a negligible amount of ₹ 5,568.00 was transferred to the PD Account of Planning and Development Authority which entails the risk of misuse of public fund, fraud and misappropriation. Thus, these accounts need to be reviewed and balance should be credited to Government accounts.

During Exit Conference (April 2025), Finance Department stated that the balances lying in the PD Account was due to court case and attempts will be made to close the PD Accounts after settlement of court case.

#### 4.5 Non-submission/pendency of Annual Accounts by Autonomous Bodies/ Authorities

There are six Autonomous District Councils (ADCs) in Manipur and two Autonomous Bodies viz. Manipur State Legal Services Authority (MASLSA) and State Compensatory Afforestation Fund Management and Planning Authority (CAMPA). These Autonomous Bodies/ Authorities are audited by the Comptroller & Auditor General of India under Sections 14 and 19(3) of the Duties, Powers and Conditions of Service (DPC) Act, 1971. Further, the State Government also entrusted audit of ADCs to C&AG of India under Section 19(3) of the Duties, Powers and Conditions of Service (DPC) Act, 1971. The

approved and authenticated Annual Accounts of these Bodies are to be submitted by 30 June of the succeeding year to the Principal Accountant General (Audit) for audit. There were 19 Annual Accounts in respect of eight Autonomous Bodies/Authorities which had not been received (August 2024) for 2019-20 to 2023-24 as shown in the table below.

**Table 4.6: Autonomous Bodies/Authorities for which Accounts had not been received as of August 2024**

Sl. No.	Name of Body or Authority	Accounts pending since	No. of Accounts pending up to financial year 2023-24
1.	ADC, Chandel	2022-23 & 2023-24	2
2.	ADC, Churachandpur	2022-23 & 2023-24	2
3.	ADC, Sadar Hills, Kangpokpi	2022-23 & 2023-24	2
4.	ADC, Senapati	2022-23 & 2023-24	2
5.	ADC, Tamenglong	2022-23 & 2023-24	2
6.	ADC, Ukhrul	2022-23 & 2023-24	2
7.	MASLSA	2022-23 & 2023-24	2
8.	State CAMPA	2019-20 & 2023-24	5
<b>Total</b>			<b>19</b>

The delays in finalisation of accounts carry risk of financial irregularities remaining undetected, apart from violation of the provision of the respective legislations under which the Bodies were constituted.

During Exit Conference (April 2025), Finance Department stated that the matter has been communicated to the Bodies/Authorities.

#### 4.6 Delays in placement of Separate Audit Reports of Autonomous Bodies before the Assembly

In Manipur, six Autonomous District Councils (ADCs) and two Autonomous Bodies *viz.* Manipur State Legal Services Authority (MASLSA) and State Compensatory Afforestation Fund Management & Planning Authority (CAMPA) are audited by the Comptroller & Auditor General of India with regard to the verification of their transactions, operational activities and accounts, conducting regulatory compliance audit of the transactions scrutinised in audit, review of systems and procedures, *etc.* The status of rendering of accounts to audit, issuance of Separate Audit Report (SAR) and its placement in the Legislature as on 31 March 2024 are indicated in **Table 4.7**.

**Table 4.7: Position of placement of SARs of State Autonomous Bodies as on 31 March 2024**

Name of Autonomous Body *	Year up-to which accounts were rendered	Position of SAR placed in the State Legislature				Position of SARs issued but not placed	
		Year of SAR	Date of issue	Date of placement of SAR	Delay in placement of SAR	SARs issued	Date of issue
MASLSA	2022-23	2004-05	06.11.2013	Information on the date of placement of SAR in the State Legislature was sought to MASLSA vide audit requisition no. 3 dated 15.05.2024. Accordingly, MASLSA had also pursued the same to Commissioner of Law Department. However, replies not received.	-	-	-
		2005-06	19.11.2013		-	-	-
		2006-07	26.11.2013		-	-	-
		2007-08	02.12.2013		-	-	-
		2008-09	02.12.2013		-	-	-
		2009-10	06.12.2013		-	-	-
		2010-11	06.12.2013		-	-	-
		2011-12	06.10.2016		-	-	-
		2012-13	06.10.2016		-	-	-
		2013-14	23.10.2019		19.12.2019	-	2018-19
2014-15	23.10.2019	19.12.2019	-	2019-20	21.05.2024		

Name of Autonomous Body *	Year up-to which accounts were rendered	Position of SAR placed in the State Legislature				Position of SARs issued but not placed	
		Year of SAR	Date of issue	Date of placement of SAR	Delay in placement of SAR	SARs issued	Date of issue
		2015-16	23.10.2019	19.12.2019	-	2020-21	21.05.2024
		2016-17	23.10.2019	19.12.2019	-	2021-22	24.06.2024
		2017-18	04.12.2019	19.12.2019-	-	-	-
ADC Kangpokpi	-	-	-	-	-	-	-
ADC Senapati	-	-	-	-	-	-	-
ADC Ukhul	-	-	-	-	-	-	-
ADC Chandel	-	-	-	-	-	-	-
ADC Tamenglong	-	-	-	-	-	-	-
ADC Churachandpur	-	-	-	-	-	-	-
State CAMPA	2018-19	-	-	-	-	2015-16	28.05.19
		-	-	-	-	2016-17	10.02.20
		-	-	-	-	2017-18	10.02.20

\* Government of Manipur formally accepted the terms and conditions of Entrustment of Audit of Autonomous District Council (ADCs) to the Comptroller & Auditor General of India on 5<sup>th</sup> April 2022. Therefore, the audit of ADCs has to be commenced from the year 2022-23 onwards. However, out of the 6 ADCs, Annual Accounts pertaining to only two ADCs viz. Tamenglong and Kangpokpi districts respectively submitted their accounts without preparing in the prescribed format. Thus, this office issued letter to the ADCs on 14 March 2024, for submission of the approved Annual Accounts (2022-23) by preparing in the prescribed format of Accounts.

#### 4.7 Interest liability towards interest bearing deposits

State Government has liability to provide and pay interest on the previous year's balance amounts in the Interest bearing Deposits. As on 01 April 2023, there was an opening balance of ₹ 2.36 crore and ₹ 191.93 crore under the Major Heads 8336-800 Other Deposits and 8342-117 Defined Contribution Pension Scheme for Government Employees respectively as shown in **Table 4.8**.

**Table 4.8: Non discharge of interest liability towards interest bearing deposits**

(₹ in crore)

Sl. No.	Name of the Interest bearing deposit	Balance as on 31 March 2022	Basis for calculation of interest	Amount of Interest not provisioned
1	MH-8121-122-State Disaster Response Fund (SDRF)	62.62	8.50 per cent: This should be as per the rate notified by the State or SDRF guidelines. At present, this is taken 2% above the average WMAs	5.32
2	MH-8121-129-State Compensatory Afforestation Fund (SCAF)	250.65	As per circulars issued by the Ministry of Environment, Forest & Climate Change which is 3.35 per cent for 2023-24	8.40
	MH-8121-130 State Disaster Mitigation Fund (SDMF)	2.50	Same as for SDRF	0.21
3	MH-8336-800 Other Deposits	2.36	Interest calculated at the rate on Ways and Means Advance (2.35 per cent).	0.06
4	MH-8342-117 Defined Contribution Pension Scheme for Government Employees	191.93	Interest calculated as per the rate of interest notified by the Government, in the absence of interest payable to General Provident Fund (7.10 per cent).	13.63
<b>Total</b>				<b>27.62</b>

Source: Statement 21 of Finance Accounts & Notes to Accounts

However, the State Government did not provide budget provision for the interest payable of ₹ 27.62 crore on the balance of the Interest bearing Deposits during the year 2023-24.

Non-discharge of interest liability towards interest bearing deposits by the State Government only defers and accumulates its future liability and would further impact fiscal health of the State in the future.

During Exit Conference (April 2025), Finance Department stated that the Budget provision to discharge the interest liability will be made in 2025-26 budget.

#### 4.8 Funds directly transferred to the Implementing Agencies in the State

As per Government of India (GoI) decision dated 08 July 2015, all assistance to the Centrally Sponsored Schemes (CSS) and Additional Central Assistance (ACA) under various schemes would be released to the State Government and not directly to the Implementing Agencies in the State<sup>26</sup>.

The Government of India, Ministry of Finance, Department of Expenditure, New Delhi vide Office Memorandum No. 1(13)/PFMS/FCD/2020 dated 8 December 2021 provided that every State Government is required to designate a Single Nodal Agency (SNA) for implementing each Centrally Sponsored Scheme (CSS). The Single Nodal Agency will open Single Nodal Account for each CSS at the State level in a Scheduled Commercial Bank authorised to conduct business by the State Government. Further, as per the new procedure, it is the responsibility of State Government concerned to ensure that the entire unspent amount is returned by all the Implementing Agencies (IAs) to the SNA Account.

However, as per Public Financial Management System (PFMS) portal of the Controller General of Accounts, the Government of India transferred funds directly to Implementing Agencies in the State in violation of the above GoI decision for implementation of various schemes/programme pertaining to the Social and Economic sectors. Thus, these funds were neither routed through the State Budget/ State Treasury system nor reflected in the Finance Accounts of the State.

During the year 2023-24, Central funds of ₹ 174.42<sup>27</sup> crore were transferred directly to the Implementing Agencies in the State which is in violation of the above mentioned SNA procedure. There was a decrease of 76.73 *per cent* over the previous year 2022-23 (₹ 749.45 crore).

The programme assisted by GoI where funds were transferred directly to the Implementing Agencies are captured in **Appendix 4.3**. Four Agencies received ₹ 116.39 crore (66.73 *per cent*) out of the total funds of ₹ 174.42 crore for implementation of major schemes during 2023-24 as shown in **Table 4.9**.

<sup>26</sup> State Implementing Agencies include any organisation/institution including Non-Governmental organisations, which are authorised by the State Government to receive funds from the GoI for implementing specific programmes in the State.

<sup>27</sup> Centrally Sponsored Schemes: ₹ 49.18 crore *plus* Central Sector Schemes: ₹ 125.24 crore.

**Table 4.9: Funds transferred by GoI directly to State Implementing Agencies**

(₹ in crore)

Sl. No.	Name of the Programme/ Scheme	Name of implementing Agency	Amount
1.	Ayushman Bharat-Pradhan Mantri Jan Arogya (PMJAY)	State Health Agency, Manipur	29.17
2.	Pradhan Mantri Kisan Samman Nidhi (PM-Kisan)	Dept. of Agriculture, Manipur	29.12
3.	National AIDS and STD Control Programme	Manipur State AIDS Control Society	30.05
4.	Krishionnati Yojana	Manipur Organic Mission Agency (MOMA)	28.05
<b>Total</b>			<b>116.39</b>

Source: Appendix VI of Finance Accounts Vol-II.

As the funds of ₹ 174.42 crore were directly transferred to the implementing agencies without routing through the State budget, the funds were not reflected in the Annual Accounts of the State.

## 4.9 Suspense and Remittance Balances

Suspense heads are operated in Government accounts to reflect transactions that cannot be booked initially to their final Head of Account due to lack of information such as non-furnishing of Schedule of Settlement by the Treasuries/PAOs, non-receipt of clearance memos from RBI, non-receipt of vouchers *etc.* These are finally cleared by *minus* debit or *minus* credit when the amount is taken to its final Head of Account. If the amounts under suspense heads remain unadjusted, the balances under these heads get accumulated resulting in understatement of Government's receipts and payments.

Remittances embrace all transactions which are adjusting Heads of Account and the debits or credits under these heads are eventually cleared by corresponding credit or debit within the same or in another circle of accounting. The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various heads. Clearance of suspense and remittance items depends on the details furnished by the State Treasuries/Works and Forest Divisions, *etc.* The position of net figures under major suspense and remittance heads for the last three years from 2021-22 to 2023-24 is given in the table below:

**Table 4.10: Statement showing balances under Suspense Heads during 2021-22 to 2023-24**

(₹ in crore)

Minor Head	2021-22		2022-23		2023-24	
	Dr.	Cr.	Dr.	Cr.		
<b>Major Head 8658 - Suspense</b>						
101 - PAO suspense	127.41	1.21	134.62	1.75	142.36	1.84
<b>Net</b>	<b>Dr. 126.20</b>		<b>Dr. 132.87</b>		<b>Dr. 140.52</b>	
102 - Suspense Account-Civil	145.41	0.00	132.22	0.00	153.54	4.91
<b>Net</b>	<b>Dr. 145.51</b>		<b>Dr. 132.22</b>		<b>Dr. 148.63</b>	
107 - Cash Settlement Suspense Account	47.19	0.00	47.19	0.00	47.19	0.00
<b>Net</b>	<b>Dr. 47.19</b>		<b>Dr. 47.19</b>		<b>Dr. 47.19</b>	
110 - Reserve Bank Suspense - CAO	5.98	25.22	9.81	28.08	22.12	29.55
<b>Net</b>	<b>Cr. 19.24</b>		<b>Cr. 18.27</b>		<b>Cr. 7.43</b>	
111 - Departmental Adjusting Account	3.90	0.00	3.90	0.00	3.90	0.00
<b>Net</b>	<b>Dr. 3.90</b>		<b>Dr. 3.90</b>		<b>Dr. 3.90</b>	
112 - Tax Deducted at Source (TDC) Suspense	0.00	82.45	0.00	94.32	0.00	88.15
<b>Net</b>		<b>Cr. 82.45</b>		<b>Cr. 94.32</b>		<b>Cr. 88.15</b>

Minor Head	2021-22		2022-23		2023-24	
123 - A.I.S. Officers' Group Insurance Scheme	0.00	3.14	0.00	3.08	0.00	3.04
<b>Net</b>	<b>Cr. 3.14</b>		<b>Cr. 3.08</b>		<b>Cr. 3.04</b>	
129 – Material Purchase Settlement Suspense Account	0.00	3.17	0.00	3.17	0.00	3.17
<b>Net</b>	<b>Cr. 3.17</b>		<b>Cr. 3.17</b>		<b>Cr. 3.17</b>	
<b>Major Head 8782 - Cash Remittances</b>						
102 - P.W. Remittances	727.26	0.00	847.14	0.00	823.87	0.00
<b>Net</b>	<b>Dr. 727.26</b>		<b>Dr. 847.14</b>		<b>Dr. 823.87</b>	
103 - Forest Remittances	0.00	13.93	0.00	9.30	0.00	10.00
<b>Net</b>	<b>Cr. 13.93</b>		<b>Cr. 9.30</b>		<b>Cr. 10.00</b>	
105 – R.B.I. Remittances	0.00	17.66	0.00	17.66	0.00	17.66
<b>Net</b>	<b>Cr. 17.66</b>		<b>Cr. 17.66</b>		<b>Cr. 17.66</b>	

Source: Finance Accounts.

#### 4.10 Non-reconciliation of Department figures

To enable Controlling Officers of the Departments to exercise effective control over their expenditures, to keep it within the budget grants and to ensure accuracy of their accounts, expenditures recorded in their books should be monthly reconciled<sup>28</sup> during the financial year with that recorded in the books of the Office of the Principal Accountant General (A&E), Manipur.

There are 81 Controlling Officers (COs) in the State. Out of 81 COs, during the year 2023-24, the receipts and expenditure recorded with 44 COs were reconciled with the Principal Accountant General (A&E). The details of status of reconciliation are shown in **Table 4.11**.

**Table 4.11: Details of status of reconciliation**

(₹ in crore)

	Totally Reconciled		Partially Reconciled		Not Reconciled*	
	No. of COs	Amount	No. of COs	Amount	No. of COs	Amount
Receipt	44	124.66	05	23,123.56	32	49.48
Expenditure	44	11,202.89	05	7,029.47	32	2,380.80

\* partially not reconciled + not fully reconciled

Source: O/o the Principal Accountant General (A&E), Manipur.

During the year 2023-24, receipts amounting to ₹ 23,248.22 crore (95.03 per cent of total receipts) and expenditure amounting to ₹18,232.36 crore (73.59 per cent of total expenditure) were reconciled by the State Government.

In comparison, receipts amounting to ₹25,329.73 crore (93.78 per cent of total receipts) and expenditure amounting to ₹18,816.74 crore (69.55 per cent of total expenditure) were reconciled by the State Government during 2022-23 i.e. the previous year. During 2023-24, the reconciliation of receipts and expenditure figures with Principal Accountant General (A&E) was more than that in the previous year in terms of percentage.

Audit noticed that out of 81 Controlling Officers (COs), 5 COs reconciled partially and 32 COs did not reconcile their receipt and expenditure figures amounting to ₹ 1,214.88 crore (4.97 per cent of total receipts of ₹ 24,463.10 crore) and ₹ 6,541.71 crore (26.41 per cent of total disbursement out of Consolidated Fund of ₹ 24,774.07 crore) respectively during 2023-24. Details of COs who have not reconciled their accounts are given at

<sup>28</sup> As per Rule 57(5) of General Financial Rules, 2017.

**Appendix 4.4.** Non-reconciliation of receipts and expenditure figure effects the accuracy and completeness of accounts.

#### 4.11 Reconciliation of Cash Balance

There should be no difference between the Cash Balance of the State as per the books of Accounts of the Accountant General (A&E), and the Cash Balance as reported by the Reserve Bank of India (RBI). Cash balance as on 31 March 2024 as per Accountant General's records was ₹ 490.95 crore (Credit) and that reported by RBI was ₹ 0.66 crore (Debit). There was a net difference of ₹ 490.29 crore (Credit), mainly due to pending reconciliation between the Treasury and Agency Banks. The difference is under reconciliation (March 2024).

#### 4.12 Compliance with Indian Government Accounting Standards

As per Article 150 of the Constitution of India, the President may, on the advice of the C&AG, prescribe the form of accounts of the States. Further, the C&AG set up a Government Accounting Standards Advisory Board (GASAB) in 2002, for formulating standards for Government Accounting and Financial Reporting, to enhance accountability mechanisms. On the advice of the C&AG, the President has so far notified three Indian Government Accounting Standards (IGAS). Compliance to the above Accounting Standards for the year 2023-24 is given in the table below:

**Table 4.12: Compliance to Accounting Standards**

Accounting Standards	Essence of IGAS	Compliance by State Government	Impact of deficiency
<b>IGAS-1:</b> <i>Guarantees given by the Government-Disclosure requirements</i>	This standard requires the government to disclose the maximum amount of guarantees given during the year in its financial statements along with additions, deletions, invoked, discharged and outstanding at the end of the year to ensure uniform and complete disclosure of such Guarantees.	Partly complied	While the State Government complied with the format prescribed by the Standard, the details required to disclose in the notes to the financial statement are not complete.
<b>IGAS-2:</b> <i>Accounting and Classification of Grants-in-Aid</i>	Grants-in-Aid are to be classified and accounted for as revenue expenditure in the accounts of the grantor and as revenue receipts in the accounts of the grantee, irrespective of the end use.	Partly complied	While the State Government complied with the format prescribed by the Standard, the information regarding details of Grants-in-Aid in kind have not been provided to Principal Accountant General.
<b>IGAS-3:</b> <i>Loans and Advances made by Government</i>	This standard relates to recognition, measurement, valuation and reporting in respect of Loans and Advances made by the State Government in its Financial Statements to ensure complete, accurate and uniform accounting practices.	Partly complied	While the State Government complied with the format prescribed by the Standard, the information in this regard is incomplete, since the details of amount of interest in arrears in respect of loans and advances have not been provided to Principal Accountant General.

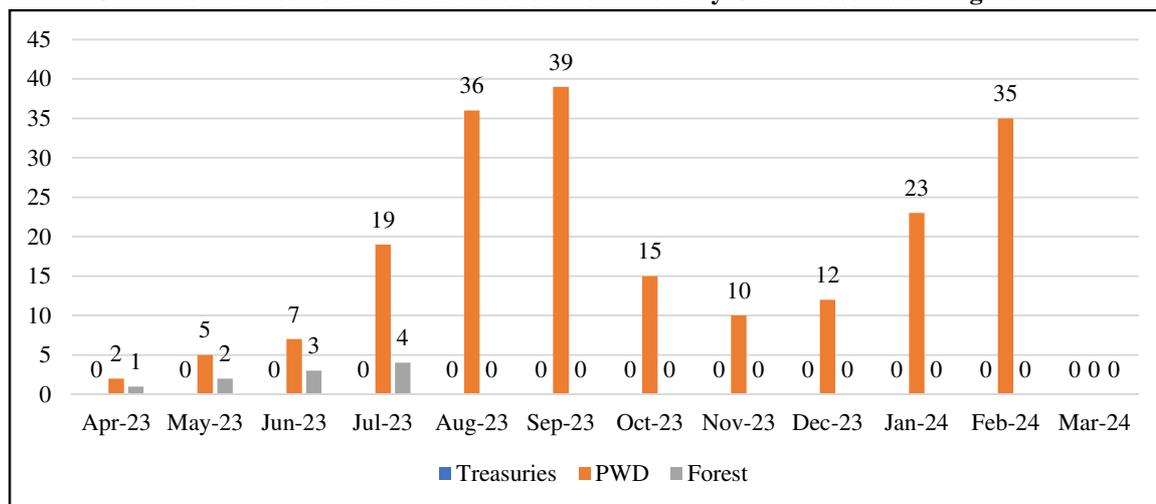
Source: IGAS-1, 2, 3 and Finance Accounts, 2023-24.

### 4.13 Timeliness and Quality of Accounts

The accounts of the State Government are compiled by the Principal Accountant General (A&E) from the initial accounts rendered by 12 Treasuries, 58 Public Works Divisions (33 Building and Roads, 25 Public Health Engineering), 33 Forest Divisions, 26 Irrigation/Water Resources Divisions, 06 Pay and Accounts Offices and Advices of the Reserve Bank of India.

Due to failure of the account rendering units to furnish accounts in time (except treasuries), some accounts were excluded from the Monthly Civil Accounts by the Principal Accountant General (A&E) as per the details given below:

**Chart 4.3: Number of accounts excluded from Monthly Civil Accounts during 2023-24**



Source: O/o the Principal Accountant General (A&E), Manipur.

As per Article 230 of the Account Code Vol. III, the Treasury Offices are required to submit the Monthly Account of a particular month by the 10<sup>th</sup> of the following month to the Accountant General. The delays in rendition of monthly divisional accounts of Public Health Engineering Department one day to 263 days, Water Resources Department one day to 338 days, Forest Department one day to 217 days, Minor Irrigation Department ranged from one day to 125 days and PWD ranged from one day to 111 days during the year 2023-24. Due to exclusion of accounts, the Monthly Civil Accounts of the State could not depict the actual expenditure and receipt of the respective month and thus remained incomplete. Moreover, the monthly appropriation accounts of the State could not reflect the actual expenditure incurred up to the relevant month to enable effective budgetary control by various Controlling Officers (COs).

The State Government needs to put in place monitoring mechanism to ensure timely submission of initial accounts by all the account rendering authorities to the Accountant General (A&E) within the prescribed target date, to ensure timely and complete depiction of actual expenditure on a monthly basis so that meaningful monitoring of expenditure *vis-à-vis* the budgetary provisions can be exercised by the COs.

During Exit Conference (April 2025), Finance Department stated that the Department is working with the State Department to simplify the procedure to submit the monthly civil accounts in time.

#### 4.14 Follow up on State Finances Audit Report

As per Article 151 (2) of the Constitution of India, the State Finance Audit Reports (SFARs) of the Comptroller & Auditor General of India are submitted to the Governor of the State for placing the Reports before the State Legislative Assembly. Audit Reports placed before the Legislative Assembly stand referred to the Public Accounts Committee (PAC) of the State. The details of placing of Audit Reports of the last five years (2018-19 to 2022-23) to the Legislative Assembly and their discussions by the PAC are shown in **Table 4.13**.

**Table 4.13: Details of discussion of State Finances Audit Report (SFAR) by PAC**

Year of SFAR	Date of placing SFAR to the Legislative Assembly	Date of discussion of SFAR by PAC (Date of placing recommendation of PAC)	Gist of Recommendation	Action taken notes	Remarks
2018-19	05.02.2021	Suo-moto examination made by PAC independently	Recommended for regularization of excess expenditure	Action Taken	Excess expenditure of ₹ 1,729.49 crore over the budget provision was regularized by State Government
2019-20	25.03.2022	<i>Yet to be discussed by PAC</i>			
2020-21	22.02.2023				
2021-22	29.02.2024				
2022-23	12.08.2024				

Source: Recommendation Report of PAC.

Details of discussions are shown in **Appendix 4.5**.

#### 4.15 Conclusion

Utilisation Certificates (UCs) in respect of 6,599 cases aggregating ₹ 15,086.85 crore which were due as on 31 March 2024 were not submitted to the Accountant General. Non-submission of UCs is fraught with the misappropriation of funds and fraud.

As on 31 March 2024, a total of 1,917 Detailed Countersigned Contingent (DCC) bills against the Abstract Contingent (AC) bills in respect of 50 Departments amounting to ₹ 7,379.84 crore were outstanding. Non-submission of DCC bills increases the possibility of wastage/Misappropriation /malfeasance, etc.

The State Government classified ₹ 89.90 crore as Receipts under Minor Head 800– Other Receipts constituting 0.61 *per cent* of the Total Revenue Receipts. Similarly, the State booked expenditure of ₹ 2,166.87 crore under Minor Head 800–Other Expenditure constituting 13.08 *per cent* of total expenditure during 2023-24.

As on August 2024, 19 Annual Accounts pertaining to the period 2019-20 to 2023-24 in respect of six Autonomous District Councils (ADCs) and Manipur State Legal Services Authority (MASLSA) and State Compensatory Afforestation Fund Management and Planning Authority (CAMPA) had not been received.

During the year 2023-24, 95.03 *per cent* of total receipts and 73.59 *per cent* of total expenditure were reconciled by the State Government.

The State Government did not provide budget provision for the interest payable of ₹ 27.62 crore on the balance of the Interest bearing Deposits during the year 2023-24.

As against the requirements of the Indian Government Accounting Standards (IGAS), the State Government made partial compliance with IGAS-1, 2 and 3.

During the financial year 2023-24, there were delays in rendition of monthly accounts ranging from one day to 338 days.

#### 4.16 Recommendations

*The State Government may*

- *draw up an action plan for monitoring and ensuring submission of all pending Utilisation Certificates (UCs). Release of subsequent grants should be linked with submission of outstanding UCs.*
- *ensure timely submission of Detailed Countersigned Contingent (DCC) Bills.*
- *ensure to expedite the process of compilation and submission of annual accounts by autonomous bodies/authorities in order to assess their financial position. They may review giving of further financial assistance to persistent defaulters in preparation of Accounts.*
- *direct the Controlling Officers to carry out timely reconciliation of their expenditure figures with the books of the Accountant General (A&E) in the interest of financial discipline.*



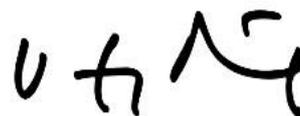
(STEPHEN HONGRAY)

Principal Accountant General (Audit), Manipur

**Imphal**

**Dated: 16 May 2025**

**Countersigned**



(K. SANJAY MURTHY)

Comptroller and Auditor General of India

**New Delhi**

**Dated: 20 May 2025**



# APPENDICES



## Appendix 1.1

*(Reference: Paragraph 1.2)*

### PART A: Layout of Finance Accounts

The new format of Finance Accounts introduced from the year 2014-15, has been divided into two Volumes – Volume I and 2. Volume 1 represents the financial statements of the Government in summarised form while Volume 2 represents detailed financial statement. The layout of the Finance Accounts is chalked out in the following manner:	
Statement	Layout
<b>Volume I</b>	
Statement No. 1	Statement of Financial Position
Statement No. 2	Statement of Receipts and Disbursements Annexure-Cash Balances and Investments of Cash Balances
Statement No. 3	Statement of Receipts (Consolidated Fund)
Statement No. 4	Statement of Expenditure (Consolidated Fund)
Statement No. 5	Statement of Progressive Capital expenditure
Statement No. 6	Statement of Borrowings and other Liabilities
Statement No. 7	Statement of Loans and Advances given by the Government
Statement No. 8	Statement of Investments of the Government
Statement No. 9	Statement of Guarantees given by the Government
Statement No. 10	Statement of Grants-in-Aid given by the Government
Statement No. 11	Statement of Voted and Charged Expenditure
Statement No. 12	Statement on Sources and Application of Funds for Expenditure other than Revenue Account
Statement No. 13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account
	Notes to Accounts
<b>Volume II Part I</b>	
Statement No. 14	Detailed Statement of Revenue and Capital Receipts by Minor Heads
Statement No. 15	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No. 16	Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads
Statement No. 17	Detailed Statement of Borrowings and other Liabilities
Statement No. 18	Detailed Statement of Loans and Advances given by the Government
Statement No. 19	Detailed Statement of Investments of the Government
Statement No. 20	Detailed Statement of Guarantees given by the Government
Statement No. 21	Detailed Statement of Contingency Fund and other Public Account transactions
Statement No. 22	Detailed Statement on Investment of Earmarked Balances
<b>Part II: Appendices</b>	
I	Comparative Expenditure on Salary
II	Comparative Expenditure on Subsidy
III	Grants-in-Aid given by the State Government (Scheme-wise and Institution-wise)
IV	Details of Externally Aided Projects
V	Plan Scheme Expenditure A. Central Schemes (Centrally Sponsored Schemes and Central Plan Schemes) B. State Plan Schemes
VI	Direct Transfer of Central Scheme Funds to Implementing Agencies in the State
VII	Acceptance and Reconciliation of Balances
VIII	(i) Financial Results of Irrigation Scheme (ii) Financial Results of Electricity Schemes
IX	Commitments of the Government-List of Incomplete Capital Works
X	Maintenance Expenditure with segregation of Salary and Non-Salary portion
XI	Major Policy Decisions of the Government during the year or new Schemes proposed in the Budget
XII	Committed Liabilities of the Government

**Appendix 1.1 - contd.**

*(Reference: Paragraph 1.2)*

**Part B: Methodology Adopted for the Assessment of Fiscal Position**

The norms/ceilings prescribed by the 15<sup>th</sup> Finance Commission for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the Legislature under the Act are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that Gross State Domestic Product (GSDP) is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure *etc.*, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP. The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

**List of terms used in the Chapter I and basis for their calculation**

<b>Terms</b>	<b>Basis of calculation</b>
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of the parameter (X)/ Rate of Growth of the parameter (Y)
Rate of Growth (RoG)	$[(\text{Current year Amount}/\text{Previous years Amount}) - 1] * 100$
Average	Trend of growth over a period of 5 years
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years of the parameter in Revenue or Expenditure, as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest paid} [(\text{Opening balance} + \text{Closing balance of Outstanding Public Debt})/2] * 100$
Interest spread	GSDP growth – Weighted Interest Rate
Quantum spread	$\text{Debt stock} * \text{Interest spread}/100$
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments

## Appendix 1.1 - contd.

(Reference: Paragraphs 1.1 &amp; 1.2)

## Part C: State Profile

Sl. No.	Particulars	Manipur		All India
1.	Area in sq. Km.	22,327		32,87,240
2.	Population in crore (As on 1 October 2014)	0.30		125.90
	Population in crore (As on 1 October 2024)	0.33		140.07
3.	Density of Population (As on 1 October 2024) (persons per sq km)	146.32		426.09
4.	Population below poverty line (in per cent) as per 68th Round (2011-12) of NSS	Rural-38.80	Urban-32.59	21.92
5.	Literacy (2011 census) (percentage)	76.94		73.00
6.	Infant Mortality (per 1000 live births)	6.00		28.00
7.	Gini Co-efficient (measure of inequality of income among the population. 'Value rate is from zero to one,' Value close to zero indicates inequality is less and vice versa).			
				34.70
				33.80
				32.80
8.	Gross State Domestic Product (GSDP) in 2023-24 at current prices (₹ in crore)	44,995		2,95,35,667
9.	Per capita GSDP 2023-24 (in ₹)	1,38,959		2,11,725
10.	Decadal Population Growth (2014-24) in percentage	10.19		11.26

Financial Data									
Particulars		Figures (in per cent)							
		Growth Rate				Growth Rate			
		(2014-15 to 2017-18)		(2018-19 to 2021-22)		(2021-22 to 2022-23)		(2022-23 to 2023-24)	
		North Eastern & Himalayan States	Manipur						
A	Revenue Receipts	13.23	9.00	7.9	10.09	11.02	12.79	4.79	-7.47
B	Own Tax Revenue	10.54	15.24	7.55	16.37	17.39	13.31	12.61	-34.50
C	Non Tax Revenue	17.07	-1.78	-7.6	-13.35	34.51	323.19	6.6	-54.20
D	State's share in Union Taxes and Duties	34.51	39.60	1.3	8.55	9.44	13.07	18.64	19.01
E	Grants-in-aids from GOI	2.77	-3.17	16.76	10.79	6.2	7.08	-8.8	-23.43
F	Total Receipts	13.43	11.17	11.9	22.57	8.65	0.99	10.67	-9.43
G	Revenue Expenditure	11.46	8.47	7.6	9.05	15.26	12.00	2.24	-2.38

*State Finance Audit Report for the year ended 31 March 2024*

Financial Data									
Particulars		Figures (in per cent)							
		Growth Rate				Growth Rate			
		(2014-15 to 2017-18)		(2018-19 to 2021-22)		(2021-22 to 2022-23)		(2022-23 to 2023-24)	
		North Eastern & Himalayan States	Manipur						
H	Capital Expenditure	13.94	2.42	11.09	23.43	1.03	7.29	18	-21.28
I	Capital Outlay	15.09	2.34	11.49	23.41	1.5	7.12	18.67	-21.11
J	Disbursement of Loans and Advances	-12.87	115.44	-5.61	132.32	-27.6	365.03	-37.4	-96.70
K	Total Expenditure	11.85	7.57	8.18	11.46	13.26	11.04	4.25	-6.12
L	Revenue Expenditure on Education	11.22	5.87	4.07	8.22	11.76	22.32	3.26	10.46
M	Revenue expenditure on Health & Family Welfare	15.66	10.33	12.96	18.78	9.15	11.01	-4.03	-15.94
N	Revenue Expenditure on Salary & Wages	11.62	11.00	3.95	9.60	10.05	13.16	3.32	2.42
O	Revenue Expenditure on Pension	22.84	9.84	15.05	14.22	10.74	19.74	3.16	-11.24
P	Revenue Expenditure on Subsidies	29.08	-10.14	-5.64	-0.01	15.5	-0.11	-9.14	198.09

\*The level of poverty is being determined on different measures and the data furnished by Planning Commission & National Sample Survey Organisation is one such indicator.

(AE) – Advanced Estimate

Source: Planning Commission and Economics & Statistics Department, Government of Manipur.

**Appendix 1.1 - contd.***(Reference: Paragraphs 1.2 & 1.6)***Part D: Fiscal Responsibility and Budget Management (FRBM) Act, 2005**

The State Government enacted the Manipur Fiscal Responsibility and Budget Management (FRBM) Act in August 2005 to ensure prudence in fiscal management and fiscal stability by achieving sufficient revenue surplus; reduction in fiscal deficit; prudent debt management consistent with fiscal sustainability; and greater transparency in fiscal operations of the Government. The Act prescribed the following fiscal targets for the State Government:

- (i) strive to remain revenue surplus by making a balance in revenue receipts and expenditure and build up further surplus;
- (ii) strive to bring down fiscal deficit to 3 *per cent* of the Gross State Domestic Product;
- (iii) limit the amount of outstanding Government guarantees as per the provisions of the Manipur Ceiling on State Government Guarantee Act, 2004 and
- (iv) follow a recruitment and wage policy, in a manner such that the total salary bill relative to revenue expenditure excluding interest payments and pensions does not exceed 35 *per cent*:

As per Manipur FRBM Rules 2005 (enacted in December 2005 and subsequently amended in January 2006, July 2006, July 2010 and October 2011) framed under the Act, the following fiscal targets in respect of revenue surplus and fiscal deficit were set:

- remain revenue surplus and build up further surplus having regard to the norms of Central Assistance for the State Plan and the tax and non-tax revenue potential of the State;
- reduce the fiscal deficit to a maximum of 3.5 *per cent* of the Gross State Domestic Product by 2010-2011 and maintain it below 3.5 *per cent* in succeeding financial years up to 2012-13 and thereafter reduce it to a maximum of 3 *per cent* of the Gross State Domestic Product from 2013-14 and beyond; and
- maintain outstanding debt to a maximum of 65.80 *per cent* of Gross State Domestic Product in 2010-11, 62.9 *per cent* of Gross State Domestic Product in 2011-12, 60.1 *per cent* of Gross State Domestic Product in 2012-13, 57.00 *per cent* of Gross State Domestic Product in 2013-14 and 54.30 *per cent* of Gross State Domestic Product in 2014-15.

Appendix 1.2

(Reference: Paragraph 1.4)

Abstract of Receipts and Disbursements for the year 2023-24

(₹ in crore)

2022-23	Receipts	2023-24	2022-23	Disbursements	2023-24
<b>Section-A: Revenue</b>					
<b>15893.15</b>	<b>I – Revenue receipts</b>	<b>14706.17</b>	<b>14158.98</b>	<b>I-Revenue expenditure</b>	<b>13821.75</b>
1867.90	-Tax revenue	1223.50	6648.48	General Services-	7221.72
457.59	-Non-tax revenue	209.57	4407.52	Social Services of which	4102.93
6795.08	-State's share of Union Taxes	8087.14	2151.04	-Education, Sports, Art and Culture	2364.08
-	-Non-plan Grants	-	1105.86	-Health and Family Welfare	929.57
-	-Grants for State Plan Schemes	-	324.60	-Water Supply, Sanitation, Housing and Urban Development	215.11
-	-Grants for Central and Centrally sponsored Plan Schemes	-	15.34	-Information and Broadcasting	19.64
-	-Grants for Special Schemes for NEC and for other purposes	-	132.26	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes and Minorities	127.39
4354.00	-Grants for Centrally sponsored Schemes	2641.62	26.77	-Labour and Labour Welfare	38.61
2387.70	Finance Commission Grant	2122.80	651.62	-Social Welfare and Nutrition	408.50
30.88	Other transfer/Grants to States	421.54	0.03	-Others	0.03
			2744.35	Economic Services of which	2006.15
			491.63	-Agriculture and Allied Activities	397.98
			1554.93	-Rural Development	882.59
			28.32	-Special Areas Programmes	13.27
			66.61	-Irrigation and Flood Control	54.60
			317.95	-Energy	425.04
			70.67	-Industry and Minerals	64.17
			87.55	-Transport	82.50
			43.96	-Science, Technology and Environment	38.90
			82.73	-General Economic Services	47.10
			358.63	Grants-in-Aid and Contributions	490.95
	<b>II-Revenue deficit carried over to Section B</b>		<b>1734.17</b>	<b>II-Revenue Surplus carried over to Section B</b>	<b>884.42</b>
<b>15893.15</b>	<b>Total: Section A</b>	<b>14706.17</b>	<b>15893.15</b>	<b>Total: Section A</b>	<b>14706.17</b>

Section-B: Others							
1073.19	III – Opening Cash balance including Permanent Advances and Cash Balance Investment	1004.11			III – Opening Overdraft from Reserve Bank of India		-
-	IV – Miscellaneous Capital receipts			3484.24	IV – Capital Expenditure-		2748.59
				95.58	General Services-		141.23
				1386.04	Social Services of which		907.17
				72.54	-Education, Sports, Art and Culture	61.51	
				194.92	-Health and Family Welfare	8.65	
				928.16	-Water Supply, Sanitation, Housing and Urban Development	790.07	
				0.50	-Information and Broadcasting	0.50	
				178.19	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes and Minorities	29.71	
				10.73	-Social Welfare and Nutrition	16.73	
				1.00	-Others	0.00	
				2002.62	Economic Services of which		1700.19
				17.18	-Agriculture and Allied Activities	2.65	
				497.24	-Rural Development	334.98	
				497.87	-Special Areas Programmes	327.63	
				226.66	-Irrigation and Flood Control	270.60	
				0.00	-Energy	0.00	
				9.44	-Industry and Minerals	2.91	
				84.07	-Science Technology and Environment	31.52	
				652.19	-Transport	714.64	
				17.97	-General Economic Services	15.26	
1.10	V–Recoveries of Loans and Advances-	1.08		7.58	V – Loans and Advances disbursed-		0.25
	-From Power Projects				-For Power Projects	-	
1.01	-From Government Servants	1.08		7.58	To Government Servants	0.25	
0.09	-From Others	0		0.00	-To Others	0.00	
1734.17	VI–Revenue Surplus brought down		884.42		VI – Revenue Deficit brought down	-	-
11115.65	VII – Public debt receipts-		9755.85	9404.72	VII – Repayment of Public debt		8203.48
	-External debt			-	External debt	-	
1622.00	-Internal debt other than Ways and Means	1568.07		418.39	-Internal debt other than Ways and Means	473.13	

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	<i>Advances and overdrafts</i>				<i>Advances and Overdrafts</i>		
8918.31	<i>-Net transactions under Ways and Means Advances</i>	7591.54		8939.57	<i>-Net transactions under Ways and Means Advances</i>	7675.66	
575.34	<i>-Loans and Advances from Central Government</i>	596.24		46.76	<i>-Repayment of Loans and Advances to Central Government</i>	54.69	
-	<i>-Net transactions under overdraft</i>	-	-				-
	<b>VIII – Appropriation to Contingency Fund</b>		-	-	<b>VIII – Appropriation to Contingency Fund</b>		-
	<b>IX – Amount transferred to Contingency Fund</b>		-	-	<b>IX – Expenditure from Contingency Fund</b>		
<b>3445.98</b>	<b>X – Public Account receipts-</b>		<b>3225.16</b>	<b>3469.44</b>	<b>X – Public Account disbursement-</b>		<b>3071.48</b>
320.02	<i>Small Savings and Provident Funds</i>	291.27		319.68	<i>-Small Savings and Provident Funds</i>	344.95	
197.90	<i>-Reserve Funds</i>	187.04		33.61	<i>-Reserve Funds</i>	24.72	
338.93	<i>Suspense and Miscellaneous</i>	277.58		318.94	<i>-Suspense and Miscellaneous</i>	321.32	
2056.82	<i>Remittances</i>	1896.69		2181.32	<i>-Remittances</i>	1872.73	
532.31	<i>Deposits and Advances</i>	572.58		615.89	<i>-Deposits and Advances</i>	507.76	
	<b>XI – Closing Overdraft from Reserve Bank of India</b>			<b>1004.11</b>	<b>XI – Cash Balance at end-</b>		<b>846.82</b>
				4.63	<i>-Cash in Treasuries and Local Remittances</i>	4.63	
				-154.59	<i>-Deposits with Reserve Bank</i>	-490.96	
				57.74	<i>-Departmental Cash Balance including permanent Advances</i>	52.28	
				1096.33	<i>-Cash Balance Investment and Investment of earmarked fund</i>	1280.87	
<b>17370.09</b>	<b>Total:</b>		<b>14870.62</b>	<b>17370.09</b>	<b>Total</b>		<b>14870.62</b>

Source: Finance Accounts.

## Appendix 1.3

(Reference: Paragraph 1.5)

## Assets and Liabilities of the Government of Manipur as on 31 March 2024

(₹ in crore)

As on 31.03.2023		Liabilities	As on 31.03.2024	
	<b>11149.50</b>	<b>Internal Debt -</b>		<b>12160.32</b>
9499.21		Market Loans bearing interest	10575.21	
0.04		Market Loans not bearing interest	0.04	
5.93		Loans from Life Insurance Corporation of India	5.93	
768.54		Loans from NABARD	841.51	
0.11		Loans from SBI and other Banks	0.11	
6.12		Loans from National Co-operative Development Corporation	6.12	
414.84		Special Securities issued to National Small Savings Fund of the Central Government	360.81	
1.06		Other Loans	1.06	
453.65		Ways and Means Advances	369.53	
	<b>1313.24</b>	<b>Loans and Advances from Government of India -</b>		<b>1854.79</b>
0.06		Pre 1984-85 Loans	0.06	
79.89		Non-Plan Loans	38.18	
29.27		Loans for State Plan Schemes	24.69	
0		Loans for Central Plan Schemes	0	
0		Loans for Centrally Sponsored Plan Schemes	0	
1.24		Loans for Special Plan Schemes	1.11	
1202.78		Other Ways & Means Advances	1790.75	
0		Contingency Fund	0	
	<b>1513.45</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>1459.77</b>
	<b>1380.79</b>	<b>Deposits</b>		<b>1445.61</b>
	<b>1788.98</b>	<b>Reserve Funds</b>		<b>1951.31</b>
	<b>18647.70</b>	<b>Surplus on Government Account</b>		<b>19532.12</b>
1734.17		Add Revenue Surplus of the current year	884.42	
0		Miscellaneous Deficit	0	
16913.53		Accumulated Deficit at the beginning of the year	18647.70	
	<b>35793.66</b>	<b>Total</b>		<b>38403.92</b>
<b>Assets</b>				
	<b>33560.75</b>			<b>36309.35</b>
218.34		Investments in shares of Companies, Corporations, etc.	223.03	
33342.41		Other Capital Expenditure	36086.32	
	<b>210.93</b>	<b>Loans and Advances -</b>		<b>210.10</b>
-		Loans for Power Projects	-	
25.69		Loans to Government servants and Miscellaneous loans	24.78	
185.24		Other Development Loans	185.32	
	<b>2.60</b>	<b>Advances</b>		<b>2.60</b>
	<b>-154.59</b>	<b>Deposit with Reserve Bank and other banks</b>		<b>-490.96</b>
	<b>820.18</b>	<b>Remittance Balance</b>		<b>796.21</b>
	<b>195.09</b>	<b>Suspense and Miscellaneous Balance</b>		<b>238.84</b>
	<b>1158.70</b>	<b>Cash -</b>		<b>1337.78</b>
4.63		Cash in Treasuries and Local Remittances	4.63	
57.72		Departmental Cash Balance	52.26	
0.02		Permanent Advances	0.02	
0		Cash Balance Investments	0	
1096.33		Investment of earmarked funds	1280.87	
	<b>35793.66</b>	<b>Total</b>		<b>38403.92</b>

Source: Finance Accounts

Appendix 2.1

(Reference: Paragraphs 2.5.2 & 2.7.1)

Time series data on the State Government finances

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Part A Receipts</b>					
<b>1. Revenue Receipts (i+ii+iii+iv)</b>	<b>10,684.16</b>	<b>12,982.65</b>	<b>14,091.00</b>	<b>15,893.15</b>	<b>14,706.17</b>
(i) Own Tax Revenue	1,201.12	1,294.49	1,648.50	1,867.90	1,223.50
State Goods & Services Tax (SGST)	852.58	866.51	1,125.56	1,426.15	1,098.77
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	235.53	336.45	411.66	288.89	24.92
State Excise	11.60	11.85	16.00	19.24	20.36
Taxes on Vehicles	47.70	37.96	56.67	83.21	40.54
Stamps and Registration fees	16.60	8.66	7.98	13.95	6.87
Land Revenue	4.10	3.81	3.36	6.58	5.28
Taxes on Goods and Passengers	1.60	0.42	0.47	1.37	0.89
Other taxes	31.41	28.83	26.80	28.51	25.87
Taxes and duties on electricity	-	-	-	-	-
(ii) Non-Tax Revenue	134.53	148.07	108.13	457.59	209.57
(iii) State's share of Union taxes and duties	4,047.77	4,271.97	6,009.65	6,795.08	8,087.14
(iv) Grants-in-aid from Government of India	5,300.74	7,268.12	6,324.72	6,772.58	5,185.96
<b>2. Miscellaneous Capital Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3. Recoveries of Loans and Advances</b>	<b>0.80</b>	<b>3.30</b>	<b>2.39</b>	<b>1.10</b>	<b>1.08</b>
<b>4. Total Revenue and Non-debt capital receipts (1+2+3)</b>	<b>10,684.96</b>	<b>12,985.95</b>	<b>14,093.39</b>	<b>15,894.25</b>	<b>14,707.25</b>
<b>5. Public Debt Receipts of which</b>	<b>6,313.66</b>	<b>9,334.05</b>	<b>12,652.37</b>	<b>11,115.64</b>	<b>9,755.85</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1,818.87	1,484.03	1,657.04	1,622.00	1,568.07
Receipts under Ways and Means Advances and Overdrafts	4,486.88	7,482.65	10,741.47	8,918.31	7,591.54
Loans and Advances from the Government of India	7.91	367.37	253.86	575.33	596.24
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>16,998.62</b>	<b>22,320.00</b>	<b>26,745.76</b>	<b>27,009.89</b>	<b>24,463.10</b>
<b>7. Contingency Fund Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8. Public Account Receipts</b>	<b>2,350.71</b>	<b>2,852.87</b>	<b>3,061.43</b>	<b>3,445.98</b>	<b>3,225.16</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>19,349.33</b>	<b>25,172.87</b>	<b>29,807.19</b>	<b>30,455.87</b>	<b>27,688.26</b>
<b>Part B Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>10,238.63</b>	<b>12,428.47</b>	<b>12,642.15</b>	<b>14,158.98</b>	<b>13,821.75</b>
General Services (including interest payments)	4,444.81	5,055.21	5,899.12	6,648.48	7,221.72
Social Services	2,916.84	3,328.46	3,556.79	4,407.52	4,102.93
Economic Services	2,321.86	3,421.41	2,634.58	2,744.35	2,006.15
Grants-in-aid and contributions	555.12	623.39	551.66	358.63	490.95
<b>11. Capital Expenditure</b>	<b>1,155.24</b>	<b>2,439.18</b>	<b>3,252.79</b>	<b>3,484.24</b>	<b>2,748.59</b>
General Services	46.44	61.41	83.07	95.58	141.23
Social Services	570.14	1,247.10	1,303.32	1,386.04	907.17
Economic Services	538.66	1,130.67	1,866.40	2,002.62	1,700.19
<b>12. Disbursement of Loans and Advances</b>	<b>0.00</b>	<b>10.20</b>	<b>1.63</b>	<b>7.58</b>	<b>0.25</b>
<b>13. Total/Aggregate Expenditure (10+11+12)</b>	<b>11,393.87</b>	<b>14,877.85</b>	<b>15,896.57</b>	<b>17,650.80</b>	<b>16,570.59</b>
<b>14. Repayments of Public Debt of which</b>	<b>5,771.63</b>	<b>7,587.96</b>	<b>10,902.29</b>	<b>9,404.72</b>	<b>8,203.48</b>

	2019-20	2020-21	2021-22	2022-23	2023-24
<i>Internal Debt (excluding Ways and Means Advances and Overdrafts)</i>	622.55	271.62	381.21	418.39	473.13
<i>Repayment under Ways and Means Advances and Overdrafts</i>	5,105.04	7,268.41	10,480.80	8,939.57	7,675.66
<i>Loans and Advances from Government of India</i>	44.04	47.93	40.28	46.76	54.69
<b>15. Appropriation to Contingency Fund</b>	-	-	-	-	-
<b>16.Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>17,165.50</b>	<b>22,465.81</b>	<b>26,798.86</b>	<b>27,055.52</b>	<b>24,774.07</b>
<b>17. Contingency Fund disbursements</b>	-	-	-	-	-
<b>18. Public A/C Disbursement</b>	<b>1,947.16</b>	<b>2,828.01</b>	<b>2,695.88</b>	<b>3,469.44</b>	<b>3,071.48</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>19,112.66</b>	<b>25,293.82</b>	<b>29,494.74</b>	<b>30,524.96</b>	<b>27,845.55</b>
<b>Part C Deficits</b>					
<b>20. Revenue Deficit (-)/Surplus (+) (1-10)</b>	<b>(+)445.53</b>	<b>(+)554.18</b>	<b>(+)1,448.85</b>	<b>(+)1,734.17</b>	<b>(+)884.42</b>
<b>21. Fiscal Deficit (-)/Surplus (+) (4-13)</b>	<b>(-)708.91</b>	<b>(-)1,891.90</b>	<b>(-)1,803.18</b>	<b>(-)1,756.55</b>	<b>(-)1,863.34</b>
<b>22.Primary Deficit (-)/Surplus (+) (21-23)</b>	<b>(-)45.37</b>	<b>(-)1,060.30</b>	<b>(-)1,112.38</b>	<b>(-)882.36</b>	<b>(-)886.76</b>
<b>Part D Other Data</b>					
<b>23. Interest Payments (incl. in Rev. expenditure)</b>	<b>663.54</b>	<b>831.60</b>	<b>690.80</b>	<b>874.19</b>	<b>976.58</b>
<b>24. Financial Assistance to local bodies etc.</b>	<b>2,652.16</b>	<b>3,747.08</b>	<b>2,905.63</b>	<b>2,635.16</b>	<b>1,916.73</b>
<b>25. Ways and Means Advances/Overdraft availed (days)</b>	<b>231</b>	<b>142</b>	<b>173</b>	<b>162</b>	<b>146</b>
<i>Ways and Means Advances availed (days)</i>	175	113	61	69	71
<i>Overdraft availed (days)</i>	56	29	112	93	75
<b>26. Interest on Ways and Means Advances/Overdraft</b>	<b>167.16</b>	<b>4.8</b>	<b>17.77</b>	<b>15.39</b>	<b>59.18</b>
<b>27. Gross State Domestic Product (GSDP)</b>	<b>29,813</b>	<b>29,776</b>	<b>35,027</b>	<b>40,243 (Q)</b>	<b>44,995 (A)</b>
<b>28. Outstanding Fiscal liabilities</b>	<b>11,407.46</b>	<b>13,183.65</b>	<b>15,353.99</b>	<b>17,145.96</b>	<b>18,871.79</b>
<b>29. Outstanding guarantees (year-end) (including interest)</b>	<b>478.18</b>	<b>667.19</b>	<b>861.32</b>	<b>1,177.16</b>	<b>1,482.56</b>
<b>30. Maximum amount guaranteed (year-end)</b>	<b>738.00</b>	<b>1,355.38</b>	<b>861.32</b>	<b>2,181.16</b>	<b>2,181.17</b>
<b>31. Number of incomplete projects</b>	<b>50</b>	<b>67</b>	<b>115</b>	<b>153</b>	<b>63</b>
<b>32. Capital blocked in incomplete projects</b>	<b>108.68</b>	<b>748.18</b>	<b>346.45</b>	<b>431.31</b>	<b>267.62</b>
<b>Part E Fiscal Liabilities</b>					
<b>I Resource Mobilization (in per cent)</b>					
Own Tax revenue/GSDP	4.03	4.35	4.71	4.64	2.72
Own Non-Tax Revenue/GSDP	0.45	0.50	0.31	1.14	0.47
Central Transfers/GSDP	31.36	38.76	35.21	33.71	29.50
<b>II Expenditure Management (in per cent)</b>					
Total Expenditure/GSDP	38.22	49.97	45.38	43.86	36.83
Total Expenditure/Revenue Receipts	106.64	114.60	112.81	111.06	112.68
Revenue Expenditure/Total Expenditure	89.86	83.54	79.53	80.22	83.41

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	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Expenditure on Social Services/Total Expenditure	30.60	30.75	30.57	32.82	30.23
Expenditure on Economic Services/Total Expenditure	25.11	30.60	28.31	26.89	22.37
Capital Expenditure/Total Expenditure	10.14	16.39	20.46	19.74	16.59
Capital Expenditure on Social and Economic Services/Total Expenditure	9.73	15.98	19.94	19.20	15.73
<b>III Management of Fiscal Imbalances (in per cent)</b>					
Revenue deficit (surplus)/GSDP	1.49	1.86	4.14	4.31	1.97
Fiscal deficit (surplus)/GSDP	(-)2.38	(-)6.35	(-)5.15	(-)4.36	(-)4.14
Primary Deficit (surplus)/GSDP	(-)0.15	(-)3.56	(-)3.18	(-)2.19	(-)1.97
Revenue Surplus/Fiscal Deficit	(-)62.85	(-)29.29	(-)80.35	(-)98.73	(-)47.46
Primary Revenue Balance/GSDP	3.72	4.65	6.11	6.48	4.14
Fiscal Liabilities/GSDP	38.26	44.28	43.83	42.61	41.94
Fiscal Liabilities/RR	106.77	101.55	108.96	107.88	128.33
Primary deficit <i>vis-à-vis</i> quantum spread	79.14	(-) 1,962.44	359.50	283.79	(-)83.81
Debt Redemption (Principal + Interest)/ Total Debt Receipts	101.32	89.01	90.73	91.50	93.03
<b>IV Other Fiscal Health Indicators</b>					
Return on Investment	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>21.62</b>	<b>Nil</b>
Financial Assets/Liabilities	<b>2.31</b>	<b>2.17</b>	<b>2.10</b>	<b>2.09</b>	<b>2.03</b>

Source: Finance Accounts and Directorate of Economics and Statistics, Manipur.

**Appendix 2.2**  
(Reference: Paragraph 2.11.1)  
**Glossary of terms**

Sl. No.	Terms	Description
1	State Implementing Agency	State Implementing Agency includes any Organisation/Institution including Non-Governmental Organisation which is authorised by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for SSA and State Health Mission for NRHM <i>etc.</i>
2	GSDP	GSDP is defined as total income of the State or market value of goods and services produced using labour and other factors of production at constant/current prices.
3	Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 1.67 implies that revenue receipts tend to increase by 1.67 percentage points, if the GSDP increases by one <i>per cent.</i>
4	Core Public and Merit goods	<i>Core public goods</i> are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good e.g. enforcement of law and order, security and protection of our rights; free air and other environmental goods and road infrastructure <i>etc.</i> <i>Merit goods</i> are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidised food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation <i>etc.</i>
5	Development Expenditure	The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances are categorised into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.
6	Fiscal Liabilities	Includes Internal Debt, Loans and Advances from GoI, Small Savings, Provident Funds, <i>etc.</i> , Deposits and other non-interest bearing obligations.
7	Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
8	Debt Stabilisation	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilise eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
9	Net availability of borrowed funds	Difference between Debt receipt and debt redemption (Principal + Interest payments)
10	Non debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and incremental primary expenditure.
11	Ways and Means Advances (WMAs)	It is a facility for both the Centre and states to borrow from the RBI to help them tide over temporary mismatches in cash flows of their receipts and expenditures. Such advances should be repaid not later than three months from the date of the taking the advance. RBI announced 60% extra in WMAs limit recently to fight Covid -19 (until end of Sept 2020) The interest rate on WMAs is the RBI's repo rate, which is basically the rate at which it lends short-term money to banks. That rate is currently 4 <i>per cent</i> (as of March 2021).
12	Overdrafts	The governments are allowed to draw amounts in excess of their WMAs limits. No state can run an overdraft with the RBI for more than a certain period.

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Sl. No.	Terms	Description
		A state can be in overdraft from 14 to 21 consecutive working days, and from 36 to 50 working days during a quarter. The interest on overdraft is 2 percentage points above the repo rate, which works out to 6 <i>per cent</i> (as of March 2021).
13	Government securities	A Government Security (G-Sec) is a tradeable instrument issued by the Central Government or the State Governments. Such securities are short term (usually called treasury bills, with original maturities of less than one year) or long term (usually called Government bonds or dated securities with original maturity of one year or more). In India, the Central Government issues both, treasury bills and bonds or dated securities while the State Governments issue only bonds or dated securities, which are called the State Development Loans (SDLs). Long term securities carry a fixed or floating coupon (interest rate) which is paid on the face value, payable at fixed time periods (usually half-yearly).
14	T-bills	Treasury bills are short-term securities issued by the Central government. Their maturity periods range up to one year. These securities are sold at a discount rate and will be paid at face value, which is how the investors make their money. At present, the active T-Bills are 91-days T-Bills, 182-day T-Bills and 364-days T-Bills. T-Bills are issued on discount to face value, while the holder gets the face value on maturity. The return on T-Bills is the difference between the issue price and face value. Thus, return on T-Bills depends upon auctions.
15	T-Notes	Treasury notes are government securities with maturity periods longer than treasury bills. Their maturity periods can be two, three, four, five, seven, and ten years. Interest is paid every six months.
16	T-Bonds	Treasury bonds are long-term investments with a maturity period of 30 years. Interest is paid every six months.

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**Appendix 2.3**  
(Reference: Paragraph 2.12.3)  
**Maturity Profile of debt**

(₹ in lakh)

Year of Maturity (Year of Maturity from the beginning of 2023-24)	Internal Debt	Loans and advances from the GOI	Amount
(1)	(2)	(3)	(4)
2024-25	562.13	37.68	599.81
2025-26	680.67	0.31	680.98
2026-27	706.32	8.77	715.09
2027-28	597.02	0.45	597.47
2028-29	1,043.11	1.50	1,044.61
2029-30	1,833.83	-	1,833.83
2030-31	1,554.27	-	1,554.27
2031-32	2,198.74	-	2,198.74
2032-33	130.95	-	130.95
2033-34	30.47	-	30.47
2034-35	1,698.39	-	1,698.39
2035-36	445.86	-	445.86
2036-37	53.70	-	53.70
2037-38	100.00	-	100.00
2038-39	-	14.80	14.80
2039-40	-	5.43	5.43
2040-41	-	44.97	44.97
2041-42	-	38.15	38.15
2043-44	-	161.75	161.75
<b>Sub Total</b>	<b>11,635.46</b>	<b>313.81</b>	<b>11,949.27</b>
Amount for which year of Maturity is not known	524.86	1.06	525.92
<b>Total</b>	<b>12,160.32</b>	<b>314.87</b>	<b>12,475.19</b>

Source: Finance Accounts.

\*It excludes ₹ 54,269.59 lakh received under Scheme for Special Assistance as loans to States for Capital expenditure as on 31 March 2024.

**Appendix 2.4**

*(Reference: Paragraph 2.5.3.2)*

**Single Nodal Agency (SNA) for implementing each Centrally Sponsored Scheme (CSS)**

*(₹ in lakh)*

Sl. No.	CSS Scheme Name	SLS Wise GOI Release as Reimbursement	SLS Wise GOI Release to State Treasury	Total	Central Share released from Treasury to SNA	State Share released from Treasury to SNA	Total Amount released from Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
1	4138 - Krishionnati Yojana	0.00	2,429.67	2,429.67	932.08	15.01	947.09	1,123.05	669.29
2	9145 - Rashtriya Krishi Vikas Yojna	0.00	5,973.00	5,973.00	2,307.00	328.71	2,635.71	2,914.89	2,174.60
3	4048 - Assistance to State Agencies for intra-state movement of foodgrains and FPS dealers margin under NFSA	0.00	3,646.47	3,646.47	4,156.56	0.00	4,156.56	5,586.60	1,110.55
4	4221 - Scheme for Modernization and Reforms Through Technology in Public Distribution System (SMART-PDS)	0.00	18.09	18.09	0.00	0.00	0.00	0.00	0.00
5	0257 - Forest Fire Prevention and Management Scheme	0.00	106.61	106.61	106.61	11.85	118.46	220.99	1.18
6	3095 - Conservation of Aquatic Eco Systems	0.00	100.00	100.00	340.33	37.81	378.15	2,096.00	0.00
7	4151 - Project Tiger and Elephant	0.00	14.12	14.12	14.12	1.57	15.69	0.00	15.69
8	9153 - Green India Mission-National Afforestation Programme	0.00	891.00	891.00	371.00	0.00	371.00	606.03	1.78
9	9186 - Integrated Development of Wildlife Habitats	0.00	231.72	231.72	231.72	25.75	257.47	200.72	257.52
10	3887 - PM Formalization of Micro Food Processing Enterprises PM-FME	0.00	0.00	0.00	0.00	0.00	0.00	74.53	439.15
11	2035 - Tertiary Care Programs	0.00	1,378.00	1,378.00	688.14	0.00	688.14	0.00	698.80

Sl. No.	CSS Scheme Name	SLS Wise GOI Release as Reimbursement	SLS Wise GOI Release to State Treasury	Total	Central Share released from Treasury to SNA	State Share released from Treasury to SNA	Total Amount released from Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
12	3991 - Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)	0.00	15,671.00	15,671.00	689.00	126.55	815.55	1,689.48	335.18
13	4063 - Flexible Pool for RCH & Health System Strengthening, National Health Programme and national urban health Mission	0.00	0.00	0.00	11,717.00	1,301.90	13,018.90	14,156.94	88.52
14	4064 - Infrastructure Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	9157 - Human Resources for Health and Medical Education	0.00	0.00	0.00	0.00	0.00	0.00	754.67	13,719.98
16	9158 - National AYUSH Misson (NAM)	0.00	0.00	0.00	1,529.90	0.00	1,529.90	2,450.81	1,003.38
17	9170 - Pradhan Mantri Uchhatar Shiksha Abhiyan (PM-USHA)	0.00	1,203.80	1,203.80	0.00	0.00	0.00	170.24	23.51
18	3194 - Modernisation of Police Forces	12,120.46	0.00	12,120.46	33.45	0.00	33.45	212.71	1,016.05
19	9161 - Border Area Development Program	0.00	0.00	0.00	0.00	0.00	0.00	1,581.95	764.62
20	3690 - National Mission for Safety of Women (Fast Track Special Courts-Nirbhaya Fund)	65.04	0.00	65.04	65.04	7.23	72.27	68.49	42.61
21	9174 - Infrastructure Facilities for Judiciary	0.00	0.00	0.00	0.00	0.00	0.00	896.31	146.36
22	4008 - Digitalization of Primary Agriculture Cooperative Societies	0.00	0.00	0.00	111.00	0.00	111.00	0.00	179.89
23	4220 - Strengthening of Cooperatives through its Interventions	0.00	7.22	7.22	0.00	0.80	0.80	0.00	0.80

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Sl. No.	CSS Scheme Name	SLS Wise GOI Release as Reimbursement	SLS Wise GOI Release to State Treasury	Total	Central Share released from Treasury to SNA	State Share released from Treasury to SNA	Total Amount released from Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
24	9150 - Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission	0.00	0.00	0.00	0.00	0.00	0.00	15,596.48	3,108.49
25	9151 - SBM-Rural (DWS)	0.00	0.00	0.00	0.00	0.00	0.00	242.79	1,522.09
26	3890 - Pradhan Mantri Matsya Sampada Yojana (PMMSY)	0.00	1,000.00	1,000.00	142.81	15.87	158.68	308.31	328.43
27	4123 - Livestock Health and Disease Control Programme CSS	0.00	271.32	271.32	292.66	32.52	325.18	328.44	0.63
28	9008 - National Livestock Mission	0.00	0.00	0.00	0.00	0.00	0.00	492.78	50.59
29	9978 - Livestock Census and Integrated Sample Survey	0.00	32.50	32.50	29.00	3.22	32.22	0.00	32.28
30	1989 - Other items of State/UT Component-PMAY Urban	0.00	3,648.23	3,648.23	1,118.15	0.00	1,118.15	4,032.86	411.05
31	2000 - National Urban Livelihood Mission -State Component	0.00	535.00	535.00	1,875.00	208.33	2,083.33	1,940.86	226.92
32	9478 - Mission for Development of 100 Smart Cities	0.00	6,125.00	6,125.00	0.00	295.56	295.56	4,232.47	208.01
33	9556 - Urban Rejuvenation Mission-500 Cities	0.00	1,827.42	1,827.42	1,645.02	182.78	1,827.80	703.22	2,438.49
34	9757 - Swachh Bharat Mission (SBM) - Urban	0.00	286.00	286.00	1,828.20	171.36	1,999.56	1,320.00	1,897.45
35	3674 - Pradhan Mantri Jan Vikas Karyakaram	0.00	1,875.00	1,875.00	0.00	55.00	55.00	6,797.98	463.23
36	3640 - Strengthening of Infrastructure for Institutional Training	0.00	446.28	446.28	0.00	70.98	70.98	482.02	17.45
37	3821 - Skill Acquisition and Knowledge Awareness for Livelihood Promotion	0.00	0.00	0.00	0.00	0.00	0.00	29.81	52.94

Sl. No.	CSS Scheme Name	SLS Wise GOI Release as Reimbursement	SLS Wise GOI Release to State Treasury	Total	Central Share released from Treasury to SNA	State Share released from Treasury to SNA	Total Amount released from Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
38	3822 - Skill Strengthening for Industrial Value Enhancements	0.00	100.00	100.00	0.00	0.00	0.00	0.00	33.94
39	3617 - Rashtriya Gram Swaraj Abhiyan (RGSA)	0.00	956.00	956.00	0.00	9.59	9.59	834.47	131.45
40	3163 - Indira Gandhi National Old Age Pension Scheme (IGNOAPS)	0.00	1,327.87	1,327.87	0.00	0.00	0.00	2,220.18	144.86
41	3166 - National Family Benefit Scheme	0.00	103.36	103.36	0.00	0.00	0.00	179.00	53.06
42	3167 - Indira Gandhi National Widow Pension Scheme (IGNWPS)	0.00	178.03	178.03	3.40	0.00	3.40	276.45	24.14
43	3169 - Indira Gandhi National Disability Pension Scheme (IGNDPS)	0.00	27.14	27.14	0.00	0.00	0.00	37.41	13.11
44	9179 - Pradhan Mantri Gram Sadak Yojna	0.00	16,128.75	16,128.75	30,148.00	3,350.00	33,498.00	46,883.46	4,728.04
45	9180 - Pradhan Mantri Awas Yojna (PMAY) - Rural	0.00	21,644.75	21,644.75	10,025.44	0.00	10,025.44	15,814.42	821.77
46	9181 - National Rural Livelihood Mission	0.00	5,708.55	5,708.55	5,765.45	667.37	6,432.82	7,085.76	2,814.67
47	9183 - Pradhan Mantri Krishi Sinchayi Yojna-Watershed Development Component	0.00	1,420.50	1,420.50	947.00	105.22	1,052.22	1,105.22	243.12
48	9219 - Mahatma Gandhi National Rural Guarantee Programme	0.00	94.86	94.86	33,108.50	11,004.55	44,113.05	40,933.37	9,308.43
49	3667 - Samagra Shiksha	0.00	25,721.89	25,721.89	40,652.62	4,717.22	45,369.84	45,116.18	2,316.40
50	4122 - New India Literacy Programme (NILP)	0.00	25.72	25.72	57.10	6.34	63.44	90.47	1.03
51	4145 - PM Schools for Rising India (PM SHRI)	0.00	1,763.60	1,763.60	1,763.60	97.98	1,861.58	1,858.77	1,085.78

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Sl. No.	CSS Scheme Name	SLS Wise GOI Release as Reimbursement	SLS Wise GOI Release to State Treasury	Total	Central Share released from Treasury to SNA	State Share released from Treasury to SNA	Total Amount released from Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
52	9165 - Pradhan Mantri Poshan Shakti Nirman (Erstwhile National Programme of Mid-Day Meal in Schools)	0.00	2,459.65	2,459.65	4,481.94	383.71	4,865.65	4,664.23	244.53
53	2063 - Post-Matric Scholarship-SCs	0.00	0.00	0.00	0.00	55.15	55.15	69.54	29.67
54	3817 - National Action Plan for Drug Demand Reduction (SJE)	0.00	0.00	0.00	33.64	0.00	33.64	71.99	221.41
55	3967 - Pradhan Mantri Anusuchit Jaati Abhyuday Yojana (PM AJAY)	0.00	3.20	3.20	703.20	30.07	733.27	807.63	462.23
56	3968 - Atal Vayo Abhyuday Yojana (AVYAY)	0.00	383.50	383.50	96.00	0.00	96.00	95.98	0.08
57	9492 - Pre-Matric Scholarship for SC Students	0.00	0.48	0.48	0.00	4.60	4.60	54.09	5.36
58	9493 - Pre Matric Scholarship for OBCs, EBCs and DNTs-PM YASASVI	0.00	126.61	126.61	278.61	18.28	296.89	195.74	158.73
59	9494 - Post Matric Scholarship for OBCs, EBCs and DNTs-PM YASASVI	0.00	0.00	0.00	2,482.10	101.12	2,583.22	1,259.21	1,695.85
60	9495 - Boy's and Girl's Hostel OBC	0.00	25.00	25.00	450.25	15.75	466.00	357.69	309.51
61	2068 - Development of Particularly Vulnerable Tribal Groups	0.00	0.00	0.00	0.00	0.00	0.00	401.35	135.78
62	3373 - Post Matric Scholarship-Tribal	0.00	3,000.00	3,000.00	4,389.78	487.75	4,877.54	4,729.71	810.37
63	3380 - Pradhan Mantri Adi Adarsh Gram Yojana	0.00	0.00	0.00	0.00	0.00	0.00	96.58	357.21
64	3548 - Support to Tribal Research Institutes	0.00	0.00	0.00	0.00	0.00	0.00	67.88	0.42

Sl. No.	CSS Scheme Name	SLS Wise GOI Release as Reimbursement	SLS Wise GOI Release to State Treasury	Total	Central Share released from Treasury to SNA	State Share released from Treasury to SNA	Total Amount released from Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
65	4188 - Administrative Cost to States/UTs	0.00	31.00	31.00	0.00	0.00	0.00	0.00	0.00
66	9272 - Pre Matric Scholarship-Tribal	0.00	0.00	0.00	0.00	5.56	5.56	50.22	259.58
67	2027 - Irrigation Census	0.00	19.91	19.91	19.91	0.00	19.91	16.45	19.91
68	2052 - Har Khet Ko Pani	0.00	2,354.17	2,354.17	2,646.22	0.00	2,646.22	4,609.34	29.99
69	3546 - Flood Management and Border Areas Programme (FMBAP)	0.00	6,200.00	6,200.00	7,663.00	851.44	8,514.44	9,349.44	0.09
70	3703 - National River Conservation Plan-Other Basins	0.00	1,121.24	1,121.24	747.49	83.05	830.54	830.54	1.33
71	3993 - PMKSY-Accelerated Irrigation Benefit Programme and National/Special Projects	0.00	591.00	591.00	0.00	5,510.24	5,510.24	5,510.24	54.11
72	3994 - PMKSY-Command Area Development and Water Management	0.00	773.70	773.70	0.00	0.00	0.00	0.00	0.01
73	2661 - Other Schemes Funded From Nirbhaya Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74	3975 - Saksham Anganwadi and Poshan 2.0 (Umbrella ICDS-Anganwadi Services Poshan Abhiyan Scheme for Adolescent Girls National Creche Scheme)	0.00	20,127.94	20,127.94	15,971.91	1,051.14	17,023.05	18,352.37	345.85
75	3976 - Mission Vatsalya (Child Protection Services and Child Welfare Services)	0.00	2,923.85	2,923.85	2,534.47	498.36	3,032.83	3,082.78	1,206.70
76	3979 - SAMBAL (Beti Bachao Beti Padhao One Stop Centre Mahila Police Volunteer	0.00	288.77	288.77	268.77	0.00	268.77	302.86	112.67

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Sl. No.	CSS Scheme Name	SLS Wise GOI Release as Reimbursement	SLS Wise GOI Release to State Treasury	Total	Central Share released from Treasury to SNA	State Share released from Treasury to SNA	Total Amount released from Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
	Women helpline Nari Adalat etc.)								
77	3980 - SAMARTHYA (Shakti Sadan (Swadhar Ujjawala Widow Home) Shakhi Niwas Palna PMMVY National Hub for Women Empowerment Gender Budgeting Research Skilling Training Media etc.)	0.00	3,796.10	3,796.10	2,050.31	52.57	2,102.88	2,369.26	317.48
	<b>Total</b>	<b>12,185.51</b>	<b>1,67,144.57</b>	<b>1,79,330.08</b>	<b>1,97,512.52</b>	<b>31,999.85</b>	<b>2,29,512.37</b>	<b>2,91,092.67</b>	<b>61,946.18</b>

Source: Public Finance Management System, 2023-24

## Appendix 3.1

(Reference: Paragraph 3.4.1)

## Cases of incurring expenditure through re-appropriation without the knowledge of the Legislature

(₹ in lakh)

Sl. No.	Grant No.	Head of Account	Description of Sub-Head	Original + Supplementary	Re-Appropriation	Total	Expenditure
1	7	3454-01-800-02 (V)	Assistance to State Population Commission	0	300.00	300.00	39.67
2	8	2059-80-103-11 (V)	Furnishings	0	8.43	8.43	8.43
3	8	4059-01-051-11 (H)	Construction of Non-Residential PAB Building	0	1,300.00	1,300.00	465.94
4	8	5054-04-337-04 (H)	Construction of Roads under NABARD	0	2,010.71	2,010.71	890.00
5	8	5054-04-337-04 (V)	Construction of Roads under NABARD	0	1,989.29	1,989.29	454.61
6	8	5054-05-101-09 (H)	Construction of Bridges under NABARD	0	820.48	820.48	111.05
7	8	5054-05-101-09 (V)	Construction of Bridges under NABARD	0	1,179.52	1,179.52	717.55
8	8	5054-05-337-65 (V)	Works for Urban Infrastructure Development Fund (UIDF)	0	100.00	100.00	3,531.96
9	10	2202-01-112-44 (H)	Mid-Day-Meal (PM-POSHAN) (Central Share) TSP Component	0	3,435.00	3,435.00	1,886.90
10	10	2202-01-112-46 (V)	Mid-Day-Meal (PM-POSHAN) (Central Share) SCSP Component	0	370.00	370.00	203.03
11	10	2202-02-800-62 (H)	Remuneration of Contract Lecturers of Secondary Schools	0	411.74	411.74	409.36
12	10	2202-02-800-62 (V)	Remuneration of Contract Lecturers of Secondary Schools	0	1,025.78	1,025.78	1,023.29
13	10	2202-03-800-86 (V)	Chief Minister's College Students Rehabilitation Scheme (CMCSRS)	0	100.00	100.00	72.40
14	10	2202-80-800-73 (H)	Samagra Siksha (SS) (Central Share)	0	2,073.00	2,073.00	1,036.49
15	10	2202-80-800-74 (H)	Samagra Siksha (SS) (State Share)	0	90.00	90.00	57.58
16	10	4552-60-800-27 (V)	Upgradation of Science Laboratories and Library Assistance in High and Higher Secondary Schools	0	88.07	88.07	88.07
17	11	2210-01-110-24 (V)	Non-recurring Grant under NESIDS	0	62.97	62.97	62.97
18	11	2210-04-200-01 (V)	Financial Assistance to Manipur Medical Council	0	20.00	20.00	10.00
19	11	2210-06-800-33 (V)	Capacity Building for Developing Trauma Care Facilities in Govt. Hospitals on National Highways (Central Share)	0	407.88	407.88	407.88
20	11	2210-06-800-34 (V)	National Programme for Prevention and Management of Burn Injuries (NPPMBI) (Central Share)	0	280.26	280.26	280.26
21	12	4217-60-051-03 (V)	JNNURM/SWACH BHARAT	0	567.78	567.78	567.78
22	15	2408-01-800-33 (V)	Integrated Management of Public Distribution System (IMPDS) (Central Share)	0	27.60	27.60	27.60
23	18	2403-00-101-07 (H)	Assistance to State for Control of Animal Diseases (Central Share)	0	25.17	25.17	25.17
24	19	2406-01-105-25 (H)	Sub-Mission on Agroforestry (SMAF) (Central Share)	0	80.75	80.75	20.00

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Sl. No.	Grant No.	Head of Account	Description of Sub-Head	Original + Supplementary	Re-Appropriation	Total	Expenditure
25	19	2402-00-105-25 (V)	Sub-Mission on Agroforestry (SMAF) (Central Share)	0	44.25	44.25	41.00
26	19	2406-01-105-28 (H)	Sub-Mission on Agroforestry (SMAF) (State Share)	0	8.95	8.95	3.33
27	19	2406-01-105-28 (V)	Sub-Mission on Agroforestry (SMAF) (State Share)	0	4.93	4.93	3.44
28	19	2406-02-110-30 (H)	Sofil Kharo Community Reserve (Central Share)	0	52.59	52.59	14.61
29	19	2406-02-110-31 (H)	Hornbills Conservation Outside Protected Areas (Central Share)	0	73.50	73.50	20.42
30	19	2406-02-110-43 (V)	Project Tiger and Elephant (State Share)	0	5.78	5.78	15.69
31	19	5425-00-208-02 (V)	Construction of Environment Building	0	200.00	200.00	198.62
32	19	5425-00-800-02 (V)	State Share of Rejuvenation and Conservation of Nambul River at Imphal (NRCP)	0	167.00	167.00	83.05
33	20	2505-60-101-16 (H)	NRLM ST Component (Central Share)	0	4,346.77	4,346.77	2,984.77
34	20	2505-60-101-17 (H)	NRLM ST Component (State Share)	0	482.97	482.97	331.64
35	20	2505-60-101-18 (V)	NRLM SC Component (Central Share)	0	209.07	209.07	143.56
36	20	2505-60-101-19 (V)	NRLM SC Component (State Share)	0	23.23	23.23	15.95
37	22	4215-01-001-01 (V)	Direction	0	160.00	160.00	64.00
38	22	4215-01-102-46 (H)	Rural Water Supply Scheme	0	694.00	694.00	928.00
39	22	4215-01-102-46 (V)	Rural Water Supply Scheme	0	921.42	921.42	906.00
40	22	4215-02-101-19 (V)	Imphal Sewerage	0	80.00	80.00	86.00
41	30	2575-02-800-02 (V)	Pradan Mantri Krishi Sinchayee Yojana 2.0 (Central Share)	0	1,168.75	1,168.75	692.00
42	30	2575-02-800-03 (V)	Pradan Mantri Krishi Sinchayee Yojana 2.0 (State Share)	0	94.77	94.77	76.89
43	30	3451-00-092-29 (V)	Urban Statistics for HR and Assessments (USHA)	0	15.00	15.00	15.00
44	30	4575-60-800-22 (V)	Reclamation work of Moirang River from Thangjing Chingkhong to Kokilon with construction of 1 Slab Culvert to connect Moulhoi village	0	35.00	35.00	35.00
45	30	4575-60-800-23 (V)	Expenditure in the implementation of "Go to Village" Programme (OTSA)	0	80.00	80.00	80.00
46	32	2056-00-800-01 (V)	Upgradation of Infrastructure of Jails	0	23.15	23.15	23.14
47	37	2405-00-800-12 (V)	Group Accident Insurance Scheme under PMMSY (State Share)	0	0.60	0.60	0.60
48	40	4552-03-800-14 (V)	Anti Erosion & Flood Control Scheme along Terakhongsangbi stream in Bishnupur District	0	10.00	10.00	10.00
49	40	4700-04-800-13 (V)	Dolaitabi Barrage Project under (LTIF)	0	227.35	227.35	227.35
50	44	2235-02-102-54 (H)	Integrated Child Development Services Scheme (Central Share)	0	8,748.64	8,748.64	7,530.21
51	45	4552-01-800-15 (V)	Infrastructure Development in and around the Polo Ground at Ibudhou Marjing, Heingang	0	10.00	10.00	10.00
52	45	5452-01-101-18 (V)	Purchase/acquisition of land and Development of INA Complex at Moirang	0	163.73	163.73	163.73
53	45	5452-01-101-27 (H)	State share of Heritage Tourism at Yangkhullen Village, Senapati District, Manipur	0	29.51	29.51	29.51

Sl. No.	Grant No.	Head of Account	Description of Sub-Head	Original + Supplementary	Re-Appropriation	Total	Expenditure
54	45	5452-01-800-03 (V)	Construction of Hill (Tribal) Chief Guest House at Palace Compound, Imphal	0	116.00	116.00	116.00
55	47	2225-01-793-16 (V)	Pradhan Mantri Adarsh Gram Yojana (PMAGY) (Central Share)	0	243.20	243.20	3.20
55	47	2225-03-277-06 (V)	State Share of CSS for Pre-Matric Scholarship (OBC)	0	33.92	33.92	18.28
56	47	4225-01-800-07 (V)	Institute Boy's Hostel (Central Share)	0	157.50	157.50	78.75
<b>Total</b>				<b>0</b>	<b>35,406.01</b>	<b>35,406.01</b>	<b>27,347.73</b>

Source: Detail Appropriation Accounts, 2023-24.

**Appendix 3.2**

(Reference: Paragraph 3.4.2.2)

**Operation of unauthorised heads and opening of new Sub Heads/Detailed heads of Accounts by State Government**

(₹ in crore)

Opening of unauthorised Sub-Heads				
Revenue Head				
Sl. No.	Grant No.	Head of Account	Sub Head Description	Expenditure
1	10	2202-01-112-44	Mid-Day Meal (PM-POSHAN) Central Share/TSP Component	18.87
2	10	2202-01-112-46	Mid-Day Meal (PM-POSHAN) Central Share/SCSP Component	2.03
3	10	2202-03-103-32	Hindi Teachers' Training College	0.26
4	10	2202-03-800-85	College Fagathansi Mission	0.40
5	10	2202-03-800-86	Chief Minister's College Students Rehabilitation scheme (CMCSRS)	0.72
6	15	2408-01-800-33	Integrated Management of Public Distribution System (IM-PDS) (Central Share)	0.28
7	17	2401-00-102-20	Promotion of Millets	0.50
8	18	2403-00-102-31	Promotion of Natural Farming	0.38
9	19	2406-02-110-30	Sofii Kharo Community Reserve (Central Share)	0.15
10	19	2406-02-110-31	Hornbills Conservation Outside Protected Areas (Central Share)	0.20
11	19	2406-02-110-43	Project Tiger and Elephant (State Share)	0.16
12	30	3451-00-092-29	Urban Statistics for HR and Assessments (USHA)	0.15
13	37	2405-00-800-12	Group Accident Insurance Scheme under PMMSY (State Share)	0.01
14	41	2205-00-102-22	Research & Study on Archival Records	0.14
15	43	2402-00-101-02	Survey, Investigation and Planning Cell	0.12
16	44	2235-02-102-93	Pradhan Mantri Matru Vandana Yojana (PMMVY) (State Share)	0.10
17	44	2235-02-103-08	Shakti Sadan (Central Share)	5.36
18	44	2235-02-103-12	Hub for Empowerment of Women (Central Share)	0.76
19	44	2235-02-103-13	Hub for Empowerment of Women (State Share)	0.08
<b>Sub-Total</b>				<b>30.67</b>
Opening of unauthorised Detailed Heads				
Revenue Head				
Sl. No.	Grant No.	Head of Account	Detailed Head Description	
20	7	2055-00-109-42-02	Payment of Remuneration to Village Defence Force	0.50
21	7	3454-01-800-02-01	Manipur State Population Commission	0.40
22	10	2202-80-800-73-05	Samagra Shiksha State Implementation Society/Pradhan Mantri Schools for Rising India (PM-SHRI)	6.09
23	10	2202-80-800-73-06	Samagra Shiksha State Implementing Society/PM-SHRI-SCSP Component	1.18
24	10	2202-80-800-73-07	Samagra Shiksha State Implementing Society/PM-SHRI-TSP Component	10.36
25	10	2202-80-800-74-04	State Implementing Society (Samagra Shiksha) Pradhan Mantri Schools for Rising India (PM-SHRI)	0.34
26	10	2202-80-800-74-05	Samagra Shiksha State Implementing Society/PM-SHRI-SCSP Component	0.07
27	10	2202-80-800-74-06	Samagra Shiksha State Implementing Society/PM-SHRI-TSP Component	0.58

28	11	2210-01-110-24-04	Procurement of ALS Ambulance for 16 districts and 1 central pool (State Share)	0.63
29	11	2210-06-800-33-01	Regional Institute of Medical Sciences	4.08
30	11	2210-06-800-34-01	Regional Institute of Medical Sciences	2.80
31	12	2217-01-800-47-01	Urban Local Bodies	2.61
32	16	2425-00-800-04-02	Computerization of Registrar of Cooperative societies (State Share)	0.01
33	17	2401-00-800-22-02	RKVY-SCSP Component	0.14
34	17	2401-00-800-69-01	PKVY-TSP Component	0.39
35	17	2401-00-800-69-02	PKVY-SCSP Component	0.10
36	17	2401-00-800-73-01	SHC & SHM-TSP Component	0.0037
37	17	2401-00-800-73-02	SHC & SHM-SCSP Component	0.01
38	17	2401-00-800-75-01	RAD-TSP Component	0.02
39	17	2401-00-800-75-02	RAD-SCSP Component	0.0021
40	17	2401-00-800-79-01	National Mission on Oil Seed-TSP Component	0.01
41	17	2401-00-800-79-02	National Mission on Oil Seed-SCSP Component	0.0016
42	18	2403-00-101-07-01	SCSP Component	0.49
43	18	2403-00-101-07-02	TSP Component	0.25
44	19	2406-01-105-06-03	National Bamboo Mission (TSP Component)	0.09
45	19	2406-01-105-08-02	National Bamboo Mission (TSP Component)	0.04
46	19	2406-01-105-25-01	SCSP Component	0.13
47	19	2406-01-105-25-02	TSP Component	0.20
48	19	2406-01-105-28-01	SCSP Component	0.0033
49	19	2406-01-105-28-02	TSP Component	0.03
50	20	2505-02-101-04-01	Manipur Social Audit Agency (MSAA)	0.95
51	20	2505-60-101-16-01	DRDA Administration	29.85
52	20	2505-60-101-17-01	DRDA Administration	3.32
53	20	2505-60-101-18-01	DRDA Administration	1.43
54	20	2505-60-101-19-01	DRDA Administration	0.16
55	26	2014-00-102-19-05	Maintenance of e-Court Project	15.10
56	26	2014-00-103-16-01	Electric and Water Charges	0.01
57	26	2014-00-105-25-02	Electric & Water Charges	0.01
58	30	2575-02-789-01-01	State Level Nodal Agency	0.50
59	30	2575-02-789-02-01	State Level Nodal Agency	0.05
60	30	2575-02-800-02-01	State Level Nodal Agency	6.92
61	30	2575-02-800-03-01	State Level Nodal Agency	0.77
62	44	2235-02-102-93-01	PMMVY (Samarthya) (SC)	0.10
63	44	2235-02-102-93-02	PMMVY (Samarthya) (ST)	0.10
64	44	2235-02-103-08-01	Shakti Sadan (SC)	0.76
65	44	2235-02-103-08-02	Shakti Sadan (ST)	4.50
66	44	2235-02-103-10-01	Sakhi Niwas (SC)	1.66
67	44	2235-02-103-10-02	Sakhi Niwas (ST)	6.19
68	44	2235-02-103-12-01	Hub for Empowerment of women (SC)	0.11
69	44	2235-02-103-12-02	Hub for Empowerment of Women (ST)	1.16
70	44	2235-02-103-13-01	Hub for Empowerment of Women (SC)	0.01
71	44	2235-02-103-13-02	Hub for Empowerment of Women (ST)	0.13
72	44	2235-02-800-05-01	One stop Centre	0.84
73	44	2235-02-800-05-02	One Stop Centre (SC)	0.17
74	44	2235-02-800-05-03	One Stop Centre (ST)	1.68
75	44	2236-02-101-51-01	Supplementary Nutrition Programme (SNP) (SC)	14.70
76	51	2245-08-797-10-02	State Share	0.50
<b>Sub-Total</b>				<b>123.24</b>
<b>Opening of unauthorised Sub-Heads</b>				
<b>Capital Head</b>				
<b>Sl. No.</b>	<b>Grant No.</b>	<b>Head of Account</b>	<b>Sub Head Description</b>	
1	7	4055-00-800-07	Central Assistance under Scheme for Providing Temporary Shelter to displaced families	97.36

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2	7	4055-00-800-08	Construction of Infrastructure with prefabricated materials for accommodation of CAPF-50 Coys under SRE	7.10
3	8	5054-05-337-65	Works for Urban Infrastructure Development Fund (UIDF)	35.32
4	22	4215-01-001-01	Direction	0.64
5	30	4575-60-800-22	Reclamation work of Moirang River from Thangjing Chingkhong to Kokilon with construction of 1 Slab Culvert to connect Moulhoi village	0.35
6	30	4575-60-800-23	Land Development of Moirang Kangjeibung, Sendra Road	0.80
7	40	4552-03-800-14	Anti Erosion & Flood Control Scheme along Terakhongsangbi stream in Bishnupur District	0.10
8	45	4552-01-800-15	Infrastructure Development in and around the Polo Ground at Ibudhou Marjing, Heingang	0.10
9	45	5452-01-800-03	Construction of Hill (Tribal) Chief Guest House at Palace Compound Imphal	1.16
10	46	5425-00-800-01	Infrastructure Support to Manipur Science Centre	0.45
11	47	4225-01-800-07	Institute Boys' Hostel (Central Share)	0.79
<b>Sub-Total</b>				<b>144.17</b>
<b>Opening of unauthorised Detailed-Heads</b>				
<b>Capital Head</b>				
<b>Sl. No.</b>	<b>Grant No.</b>	<b>Head of Account</b>	<b>Detailed Head Description</b>	
12	8	4059-01-51-11-24	Construction of Office Building both in Hill & Valley Areas	19.67
13	12	4217-60-51-22-03	Solid Waste Management (SWM)	5.46
14	12	4217-60-51-22-04	Used Water Management (UWM)	4.85
15	12	4217-60-51-23-03	Solid Waste Management (SWM)	0.61
16	12	4217-60-51-23-04	Used Water Management (UWM)	0.54
17	21	4860-01-190-81-01	Manipur Handloom and Handicraft Development Corporation	2.89
18	45	5452-01-101-30-02	State Share	12.17
<b>Sub-Total</b>				<b>46.19</b>
<b>Total</b>				<b>344.27</b>

Source: O/o the Principal Accountant General (A&E), Manipur.

## Appendix 3.3

(Reference: Paragraph 3.4.3.1)

Statement showing the details of amount parked in the savings/current bank account by the various Drawing and Disbursing Officers of different State Government Departments

(₹ in lakh)

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2023	Total No. of Bank Accounts	Amount kept as of 31 March 2024	Total No. of Bank Accounts (2023-24)
			Name and Address	Account No.	Current/Savings				
1	Excise Commissioner	Superintendent of Excise	SBI, Paona Bazar	10383411737	Current	1.93	1	11.70	1
2	Dy. Superintendent of Excise, Bishnupur Circle	Dy. Superintendent of Excise	UCO Bank, Bishnupur	8540200000296	Current	0.03	1	0.02	1
3	MAHUD	Bijananda Chabungbam	PNB, M.G. Avenue	254050020402	Current	225.90	1	376.45	1
4	Governor's Secretariat, Raj Bhavan, Imphal	Smt. M. Meena Devi, Under Secretary	SBI, M.G. Avenue	10929179308	Current	0.10	1	13.23	1
5	General Administration Department, Manipur Secretariat	Deputy Secretary (GAD), GoM	SBI, Secretariat	10329727542	Current	112.71	1	111.96	1
6	Project Officer, Wangoi (AE)	S. Purnima Devi	SBI, Wangoi	33501011758	Current	0.03	1	0.03	1
7	Directorate of Fisheries	DRCS	SBI, Paona Bazar	10383411862	Current	178.15	1	239.24	1
8	DFO, Imphal West	DFO, Imphal West	SBI, Paona Bazar	10383412684	Saving	0.07	1	0.07	1
9	DFO, Thoubal	DFO, Thoubal	SBI, Thoubal	30454111949	Current	2.07	1	0.25	1
10	DFO, Bishnupur	DFO, Bishnupur	UCO Bank, Bishnupur	8540200000277	Saving	2.31	1	2.30	1
11	DFO, Ukhrul	DFO, Ukhrul	PNB, Ukhrul	257050011420	Current	0.69	1	0.69	1
12	DFO, Churachandpur	DFO, Churachandpur	PNB, Churachandpur	255050010708	Saving	7.10	1	4.90	1
13	DFO, Tamenglong	DFO, Tamenglong	PNB, Tamenglong	653050010345	Current	0.03	1	0.03	1
14	DFO, Chandel	DFO, Chandel	SBI, Chandel	11831661556	Saving	0.74	1	0.00	1
15	Pr. Chief Conservator of Forests & Head of Forest Force	Debala Leiphrakpam	HDFC, M.G. Avenue	34331811160	Current	141.16	6	102.49	6
			HDFC, M.G. Avenue	50100479735476	Saving	234.65		1.78	
			HDFC, M.G. Avenue	50100480029055	Saving	118.46		0.83	
			HDFC, Uripok	50100489449636	Saving	31.63		31.63	

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Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2023	Total No. of Bank Accounts	Amount kept as of 31 March 2024	Total No. of Bank Accounts (2023-24)
			Name and Address	Account No.	Current/Savings				
			ICICI, Porompat	332901000053	Saving	117.91		457.63	
				332901000054	Saving	2.88		4.23	
16	Pr. Chief Conservator of Forests & Head of Forest Force	Debala Leiphprakam	SBI, Imphal	34395135128	Current	0.09	7	0.09	7
			HDFC, M.G. Avenue	50100479187691	Saving	0.10		15.69	
			ICICI, Singjamei	431805005273	Current	0.00		41.00	
			HDFC, M.G. Avenue	50100479184031	Saving	200.89		257.52	
			ICICI, Singjamei	431805005265	Current	0.38		0.38	
			HDFC, M.G. Avenue	50100480024001	Saving	0.00		13.26	
			SBI, M.G. Avenue	34450184990	Current	0.00		0.05	
17	DFO, Kangpokpi	Amandeep, IFS	SBI, Kangpokpi	11785045050	Current	4.49	1	0.24	1
18	DFO, Ukhrul	Rajesh Dashrath Darade, IFS	PNB, Ukhrul	25050010310	Current	2.24	1	2.22	1
19	DFO, Kamjong	Napolean Rongmei, MFS	BOI, Imphal Branch	504220110000468	Current	0.00	1	0.01	1
20	DFO, S/F	S.W. Suisa, MFS	PNB, M.G. Avenue	254050032452	Current	0.10	1	0.00	1
21	DFO, Tengnoupal	Mahamuda Begum, MFS	SBI, M.G. Avenue	37881057642	Current	23.36	2	34.78	2
			HDFC, M.G. Avenue	50100484518659	Saving	0.00		45.08	
22	DFO, Urban	M. Wungrin Lansing, MFS	SBI, M.G. Avenue	37047252021	Current	0.06	1	0.06	1
23	DFO, Senapati	Shanngam S, IFS	SBI, Senapati	32505141827	Saving	2.46	1	3.22	1
24	Director, Zoo	L. Biramangol, MFS	SBI, MG Avenue	34461586319	Current	0.00	1	5.42	1
25	DCF Park & Sanctuary	Vikram Suresh Nadhe, IFS	PNB, Paona Bazar	484050005659	Current	0.09	1	0.09	1
26	DFO, Central	N. Ganesh, IFS	SBI, Mantripukhri	10383411975	Current	11.73	1	0.30	1
27	DFO/Wildlife	Thokchom Autumn Meitei, MFS	SBI, M.G. Avenue	36950840340	Current	0.00	1	37.45	1
28	DFO, Tamenglong	Kh. Hitler, MFS	PNB & Sind Bank	6751100000256	Saving	2.31	3	0.97	3
			SBI, M.G. Avenue	34024738028	Current	44.19		44.19	
			SBI, M.G. Avenue	40445716940	Saving	0.01		0.01	
29	DFO, Soil II	Amit Kaler, IFS	SBI, M.G. Avenue	37333049739	Current	0.25	1	0.25	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2023	Total No. of Bank Accounts	Amount kept as of 31 March 2024	Total No. of Bank Accounts (2023-24)
			Name and Address	Account No.	Current/Savings				
30	DFO, Churachandpur	Esther Laltankim Serto, IFS	SBI, Tedim Road, Ccpur	40566250936	Saving	56.99	3	0.38	3
			SBI, Tedim Road, Ccpur	40248738708	Saving	0.01		0.01	
			SBI, Tedim Road, Ccpur	40248744927	Saving	0.09		0.42	
31	DCF Research	Dr. Rebika Soibam Chanu, MFS	SBI, High Court	40239420324	Saving	0.01	2	0.01	2
			SBI, M.G. Avenue	34305565816	Current	0.01		0.01	
32	DFO, Bishnupur	W. Romabai, MFS	UCO, Bishnupur	854020000238	Current	0.28	1	0.32	1
33	DFO, Pherzawl	S.L. Niangthianhoi, MFS	SBI, Ccpur	40248958496	Saving	0.03	3	0.05	3
			SBI, Ccpur	40248950452	Saving	0.02		0.02	
			SBI, Ccpur	40248953099	Saving	0.01		0.07	
34	DFO, Noney	D. John Sha, MFS	SBI, M.G. Avenue	37923592824	Current	0.00	3	0.59	3
			Punjab & Sind Bank, Imphal	3461100002711	Saving	0.00		0.24	
			HDFC, M.G. Avenue	50100490897344	Saving	0.00		0.12	
35	DFO, Chandel	Abhijit KV, IFS	SBI, Secretariat	10329728091	Current	7.29	3	0.00	3
			SBI, Secretariat	40241347359	Saving	0.01		0.01	
			HDFC, Chingmeirong	50100483357426	Saving	0.00		104.50	
36	Taxation Head Office	N. Denish Singh	SBI MG Avenue, Imphal	34348745583	Saving	18.46	1	0.60	1
37	Manipur State Power Company Limited	M. Rubina Devi	NA	33671160488	Current	2,806.62	4	8.72	4
			NA	33820070924	Current	0.56		1.08	
			NA	33820060280	Current	13.04		1.09	
			NA	33958290627	Current	115.67		1.05	
38	Directorate of Tourism	O. Indra Chanu	SBI, Secretariat, Imphal	10329727643	Current	274.35	1	274.25	1
39	Police Headquarter	DIG of Police (NAB)	SBI, Secretariat, Imphal	10329727597	Current	443.79	3	159.46	3
			Welfare Fund PNB	254010277061	Saving	0.14		0.14	
			SP/EID, SBI, Porompat	30749391341	Current	0.13		0.08	
40	SP, Imphal West	Addl. SP (Admn.)	SBI, Secretariat, Imphal	10329727825	Current	5.04	1	5.03	1
41	SP, CMTW	Chiphang Cecelia Sopemla, MPS	SBI, Secretariat, Imphal	10329727756	Current	0.08	1	0.08	1
42	SP, CID (CB)	Dr. Rashini Yengkhom, MPS	SBI, Secretariat, Imphal	10329727789	Current	0.08	1	0.08	1

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Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2023	Total No. of Bank Accounts	Amount kept as of 31 March 2024	Total No. of Bank Accounts (2023-24)
			Name and Address	Account No.	Current/Savings				
43	SP, CID (SB)	Rajkumar Manbindu Singh, MPS	SBI, Secretariat, Imphal	10329727778	Current	0.07	1	0.07	1
44	SP, CID (Technical)	Leena Yunam, MPS	SBI, Secretariat, Imphal	35621016450	Current	0.00	1	0.05	1
45	SP, Traffic Control Police Wing	Pramesh Sharma, MPS	SBI, Secretariat, Imphal	37565615500	Current	0.20	1	0.20	1
46	SP, Chandel	SP, Chandel	SBI, Chandel	30754057321	Saving	0.02	2	0.02	2
			SBI, Chandel	42361363686	Saving	0.01		0.01	
47	SP, Churachandpur	Shaikh Mohd Zaib Zakir, IPS	PNB, Churachandpur	255020010756	Saving	0.52	2	0.02	2
			PNB, Churachandpur	255010620536	Saving	0.07		0.12	
48	SP, Jiribam	Khamnam Robinsun Singh, MPS	NA	325050012227	Current	0.09	1	0.09	1
49	SP, Kakching	Shri. Thokchom Vikramjit Singh, MPS	PNB, Kakching	256050012740	Current	0.03	1	0.03	1
50	SP, Kamjong	Ningshem Vashum, MPS	PNB, Ukhrul	257050025780	Saving	0.03	1	0.03	1
51	SP, Kangpokpi	SP, Kangpokpi	SBI, Kangpokpi	36709123477	Current	7.00	1	1.23	1
52	SP, Noney	SP, Noney	PNB, Tamenglong	653050016454	Current	0.01	1	0.01	1
53	SP, NAB	SP, Narcotic & Affairs of Border	SBI, Secretariat, Imphal	10329727621	Current	0.85	1	0.85	1
54	SP, Pherzawl	SP, Pherzawl	PNB, Churachandpur	255050016296	Current	1.04	1	1.04	1
55	SP, Senapati	Anupam, IPS	SBI, Senapati	11587052551	Current	0.04	1	0.17	1
56	SP, Tamenglong	SP, Tamenglong	PNB, Tamenglong	653050010325	Current	0.03	1	0.03	1
57	SP, Thoubal	SP, Thoubal	PNB, Thoubal	353050010308	Current	0.20	3	0.20	3
			PNB, Thoubal	353050011608	Current	6.40		2.94	
			SBI, Thoubal	30827420365	Current	15.17		0.17	
58	SP, Ukhrul	Karthik Malladi, IPS	PNB, Wino Bazar, Ukhrul	257050011422	Current	0.17	1	0.17	1
59	Commandant, 1st MR	Commandant, 1st MR	SBI, Secretariat, Imphal	10329727814	Current	0.77	2	1.16	2
			SBI, Secretariat, Imphal	35654979478	Current	0.02		0.01	
60	Commandant, 2nd MR	Commandant, 2nd MR	SBI, Secretariat, Imphal	36188809168	Current	0.05	1	1.38	1
61	Commandant, 5th MR		PNB, Tamenglong	653050010326	Current	1.54	2	1.72	2

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2023	Total No. of Bank Accounts	Amount kept as of 31 March 2024	Total No. of Bank Accounts (2023-24)
			Name and Address	Account No.	Current/Savings				
		Mohamed Jackiruddin, MPS	PNB, Tamenglong	653050016250	Current	0.00		0.02	
62	Commandant, 6th MR	Th. Shankar Deba, MPS	PNB, Viewland, Ukhrul	257050011408	Current	0.01	2	0.01	2
			PNB, Viewland, Ukhrul	257010481168	Saving	0.03		0.01	
63	Commandant, 7th MR	Roni Mayengbam, MPS	PNB, M.G. Avenue	254050020755	Current	0.17	2	0.17	2
			PNB, M.G. Avenue	254050031541	Current	0.03		0.03	
64	Commandant, 1st IRB	Khuplen Lhouvum, MPS	PNB, M.G. Avenue	255050016214	Current	0.04	2	0.05	2
			PNB, M.G. Avenue	255050016135	Current	0.10		0.10	
65	Commandant, 2nd IRB	Hopson Sapam, MPS	SBI, Secretariat, Imphal	10329727847	Current	0.42	1	0.42	1
66	Commandant, 3rd IRB	Commandant, 3rd IRB	NA	33259516152	Current	0.23	2	0.23	2
			NA	35539530481	Current	0.19		0.19	
67	Commandant, 4th IRB	Saklemba Rajkumar, MPS	PNB, M.G. Avenue	254050022588	Current	0.05	2	0.05	2
			PNB, M.G. Avenue	254050031602	Current	0.05		0.05	
68	Commandant, 5th IRB	Commandant, 5th IRB	PNB, Imphal	254050023991	Current	0.02	2	0.01	2
			PNB, Imphal	254050031578	Current	0.05		0.05	
69	Commandant, 6th IRB	Commandant, 6th IRB	PNB, M.G. Avenue	254050023967	Current	0.53	3	0.53	3
			PNB, M.G. Avenue	254050031569	Current	0.08		0.11	
			PNB, M.G. Avenue	254010534550	Current	0.41		0.43	
70	Commandant, 7th IRB	Commandant, 7th IRB	SBI, Secretariat, Imphal	30372339808	Current	0.10	1	0.10	1
71	Commandant, 8th IRB	W. Singhajeet Singh, MPS	SBI, Secretariat, Imphal	30989577343	Current	0.17	2	0.17	2
			SBI, Secretariat, Imphal	35550498860	Current	0.01		0.01	
72	Commandant, 9th IRB (Mahila)	Commandant, 9th IRB (Mahila)	PNB, Imphal	254050028015	Current	0.29	2	0.29	2
			PNB, Imphal	254050031532	Current	0.06		0.79	
73	Director, MPTC	Director, MPTC	PNB, Imphal	254050020410	Current	4.84	2	4.84	2
			PNB, Imphal	254050031596	Current	0.02		0.03	
74	Directorate of Art and Culture	G. Dharmadas Sharma, Dy. Director	PNB, M.G. Avenue	254050020615	Current	0.10	1	0.10	1
75	Government Music College	S. Ramkumar Singh, Principal	IOB, Thangal Bazar	73201000039379	Current	5.55	1	0.03	1

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Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2023	Total No. of Bank Accounts	Amount kept as of 31 March 2024	Total No. of Bank Accounts (2023-24)
			Name and Address	Account No.	Current/Savings				
76	Manipur State Museum	Mrinashree Mairembam, Curator	SBI, Imphal	10383412130	Current	0.12	1	0.12	1
77	Manipur State Film & Television Institute	Angom Shijalembi Chanu, Senior Administrative Officer	SBI, Secretariat, Imphal	36472748917	Current	48.46	1	56.43	1
78	Manipur University of Culture	Ningreingam Shimrah, Finance Officer	SBI, Secretariat, Imphal	35910674057	Current	244.49	3	120.86	3
			SBI, Secretariat, Imphal	36856701314	Current	0.65		10.75	
			SBI, Secretariat, Imphal	38991447380	Current	10.60		39.30	
79	Government Dance College	K. Dinamani Singh, Principal	PNB, M.G. Avenue	254050027885	Current	0.83	1	0.83	1
80	Manipur State Archaeology	Shashikanta Sharma K, Superintendent	SBI, M.G. Avenue	34340792868	Current	0.53	1	0.52	1
81	Manipur State Archives	Y. Yaima Devi, Dy. Director	SBI, M.G. Avenue	10329727767	Current	0.00	1	0.39	1
82	State Central Library, Imphal	R.K. Urmila Devi, Chief Librarian	SBI, M.G. Avenue	10383412129	Current	0.97	1	5.72	1
83	Manipur State Film Development Society	G. Dharmadas Sharma, Dy. Director	SBI, Paona Bazar	10383411250	Current	33.63	3	53.33	3
			PNB, Thangal Bazar	254050021433	Current	0.34		0.89	
			IUCB, BT Road	31700336601	Current	2.12		11.12	
84	High Court of Manipur	Mayanglambam Chanu Nandini	SBI, M.G. Avenue	10929179692	Current	1.15	1	0.96	1
85	CEO Fish Farmers Development Agency, Imphal	T. Romi Singh	MSCB, Old Assembly Road	10601395184	Saving	0.51	1	0.53	1
86	CEO Fish Farmers Development Agency, Thoubal	E. Shyam Meitei	MSCB, Old Assembly Road	10601395195	Saving	1.16	1	1.20	1
87	CEO Fish Farmers Development Agency, Chandel	Sumpi Pekham Anal	MSCB, Old Assembly Road	10601398038	Saving	0.05	1	0.05	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2023	Total No. of Bank Accounts	Amount kept as of 31 March 2024	Total No. of Bank Accounts (2023-24)
			Name and Address	Account No.	Current/Savings				
88	CEO Fish Farmers Development Agency, Churachandpur	Hemchandra N	MSCB, Old Assembly Road	10601398049	Saving	1.64	1	1.30	1
89	CEO Fish Farmers Development Agency, Bishnupur	T. Shyamananda Singh	MSCB, Old Assembly Road	10601398050	Saving	0.03	1	0.04	1
90	CEO Fish Farmers Development Agency, Senapati	Md. Farid Khan	MSCB, Old Assembly Road	10601398072	Saving	2.44	1	2.02	1
91	Fish Farmers Development Agency, Tamenglong	Loveson Golmei	MSCB, Old Assembly Road	10601398061	Saving	0.06	1	0.06	1
92	Fish Farmers Development Agency, Ukhrul	A.S. Angam	MSCB, Old Assembly Road	10601398027	Saving	0.21	1	0.22	1
93	Manipur Khadi & Village Industries Board	Chairman	MRB, Keishampat, Imphal	9001050000208	Current	178.40	1	69.03	1
94	Manipur Pollution Control Board	Member Secretary	MRB, Keishampat, Imphal	9001050000135	Current	193.93	1	139.35	1
95	Chief Town Planning		UCO Bank, M.G. Avenue	11700003301	Current	0.01	1	0.01	1
96	Directorate of Education (S)		-do-	11700024701	Current	0.49	1	0.49	1
97	E.E. Mechanical Division-I, PWD	T. Sarat Singh	-do-	11700078601	Current	0.01	1	0.01	1
98	District Council Engineering Cell	Th. Shyamo Singh	-do-	11700111101	Current	0.03	1	0.03	1
99	Agriculture Officer (Headquarter)		-do-	11700119601	Current	0.01	1	0.01	1
100	E.E. Store Division		-do-	11700121301	Current	0.05	1	0.05	1
101	E.E. Thoubal Division, Electricity Department	Kh. Ningthemjao Singh	-do-	11700136301	Current	0.01	1	0.01	1
102	E.E. Electricity R.E. Division-I, Kakching	RK. Kishore Singh	-do-	11700136601	Current	0.02	1	0.02	1

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Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2023	Total No. of Bank Accounts	Amount kept as of 31 March 2024	Total No. of Bank Accounts (2023-24)
			Name and Address	Account No.	Current/Savings				
103	E.E. Ukhrul Division, Electricity Department	S. Joykumar Singh	-do-	11700136701	Current	0.01	1	0.01	1
104	E.E. Bishnupur Division, Electricity Department	P. Mami Singh	-do-	11700139101	Current	0.14	1	0.13	1
105	E.E. Jiribam Division, PWD		-do-	11700140701	Current	0.03	1	0.02	1
106	E.E. District Council, Engineering Cell	Soram Bonbihari Singh	-do-	11700145101	Current	0.05	1	0.05	1
107	E.E. T.P. Cell/Hill		-do-	11700147101	Current	0.19	1	0.19	1
108	E.E. I Valley T.P. Cell R.C.S. Office	Thaithui Panmei	-do-	11700151001	Current	0.03	1	0.03	1
109	E.E. T.P. Cell/Hill - II	Thaithui Panmei	-do-	11700155901	Current	0.64	1	0.64	1
110	Education Engineering Wing, Dept. of Education	B. Sanatombee	-do-	11700244301	Current	636.59	1	635.64	1
111	Principal LMS Law College, Imphal	R.K. Premila Devi	-do-	11700142301	Current	11.79	1	3.62	1
112	Tamphasana Girls Hr. Sec. School	Vinita Devi Elangbam	UCO Bank, B.T. Road	31700687501	Current	47.57	1	47.57	1
113	Johnstone Hr. Sec. School	M. Saya Devi	-do-	31700642801	Current	1.31	1	1.31	1
114	P.G.T. College, D.M. College of Teacher ED	Rajkumar Lokendra Singh	-do-	31700390901	Current	48.59	1	48.84	1
115	Model Hr. Secondary School	Pukhrambam Nipendro Singh	-do-	31700109401	Current	0.45	1	0.03	1
116	C.C. Higher Secondary School	Laishram Reeta Devi	-do-	34001531501	Saving	0.01	1	0.01	1
117	Ibotonsana Girls Higher Secondary School	Mayanglambam Kheroda Devi	-do-	31700463501	Current	2.53	1	1.56	1
118	MANIDCO Ltd.	MD	UCO Bank, Paona Bazar	41700067401	Current	46.64	1	117.91	1
119	MANIDCO Ltd.	MD	-do-	41700485801	Current	38.74	1	38.74	1
120	MANIDCO Ltd.	MD	-do-	44001283501	Saving	1.81	1	143.66	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2023	Total No. of Bank Accounts	Amount kept as of 31 March 2024	Total No. of Bank Accounts (2023-24)
			Name and Address	Account No.	Current/Savings				
121	C.C. Higher Secondary School	Kh. Memtombi Devi	UCO Bank, Wangkhei	54000022601	Saving	8.26	1	1.25	1
122	E.E. DRDA, Imphal East District	Khomdram Rajendra Singh	UCO Bank, Kwakeithel	61700040901	Current	0.06	1	0.06	1
123	Chief Finance Officer, Minority Affairs	Chief Finance Officer	PNB, Thangal Bazar	25401687119	Saving	2.57	20	3.20	20
			ICICI, Mantripukhri	332901000052	Saving	7,772.56		463.23	
			BoI, Paona Bazar	504210310000905	Saving	126.17		74.71	
			BoI, Paona Bazar	504210310000906	Saving	13.73		8.63	
			IDBI, Porompat	217710400000386	Saving	0.00		10.08	
			IDBI, Imphal	121910400138017	Saving	0.95		600.98	
			IDBI, Imphal	217710400002660	Saving	0.00		0.82	
			PNB, Thangal Bazar	254050033497	Saving	0.86		2.18	
			HDFC, M.G. Avenue	50100266247710	Saving	139.41		66.04	
			HDFC, M.G. Avenue	50100250773246	Saving	310.34		1,641.24	
			HDFC, M.G. Avenue	50100250773259	Saving	54.77		158.44	
			HDFC, M.G. Avenue	50100250772855	Saving	49.57		29.42	
			HDFC, M.G. Avenue	50100250772803	Saving	54.38		5.32	
			HDFC, M.G. Avenue	50100250772832	Saving	52.56		52.95	
			HDFC, Lamphelpat	50100436332118	Saving	192.02		306.58	
			HDFC, Lamphelpat	50100436331868	Saving	169.70		31.67	
			HDFC, Lamphelpat	50100436332055	Saving	205.00		391.79	
HDFC, Lamphelpat	50100436333618	Saving	12.67	3.52					
IDBI, Porompat	217710400003858	Saving	0.00	10.08					
IDBI, Thangal Bazar	1219104000142700	Saving	0.00	30.44					
124	DAO, Imphal West	DAO, Imphal West	Axis Bank, Imphal (PMFBY)	922010018242193	Saving	0.00	1	2.64	1
125	DAO, Imphal East	DAO, Imphal East	Axis Bank (PMFBY)	921010055733334	Saving	0.01	3	0.02	3
			HDFC (RKVY)	504210210000015	Saving	0.01		0.01	
			SBI, Imphal East	40257299452	Current	11.39		0.07	
126	DAO, Tamenglong	DAO, Tamenglong	PNB, Tamenglong	653050010357	Current	0.08	1	0.08	1

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Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2023	Total No. of Bank Accounts	Amount kept as of 31 March 2024	Total No. of Bank Accounts (2023-24)
			Name and Address	Account No.	Current/Savings				
127	Assistant Fertilizer Officer	Assistant Fertilizer Officer	SBI, Porompat	36918431995	Current	36.61	1	4.24	1
128	CDO	CDO	ICICI, Singjamei (NFSM)	264301001723	Saving	82.84	3	0.00	3
			Axis Bank, Imphal (NFSM)	921010014481254	Saving	0.41		0.58	
			SBI, Secretariat, Imphal	40125016206	Saving	0.00		575.00	
129	EE (Agri/CSC)	EE (Agri/CSC)	ICICI, Lamphelpat	258301000133	Saving	390.20	2	1,346.88	2
			HDFC, Imphal East	50100590961963	Saving	67.31		14.19	
130	District Sericulture Officer (DSO), Imphal East	Kh. Pratima Devi	PNB, M.G. Avenue	254050022944	Current	0.73	1	0.73	1
131	DSO, Imphal West	H. Gopen Singh	SBI, Paona Bazar	30025529067	Saving	0.29	1	0.29	1
132	STI, Kwakta	Ng. Binodini Devi	SBI, Moirang	36697629619	Current	0.05	1	0.05	1
133	SR & SF, Takyelpat	S. Lakshimai Devi	SBI, Paona Bazar	10383411817	Current	0.00	1	0.01	1
134	Sericulture	Shantibala Haobam	SBI, Paona Bazar	10383412367	Current	82.80	1	43.41	1
135	DSO, Bishnupur	Ak. Geeta Devi	UCO Bank, Bishnupur	8540200000198	Saving	0.03	1	0.03	1
136	DSO, Thoubal	Rk. Biswajit Singh	PNB, Thoubal	353050010390	Current	0.04	1	0.04	1
137	DSO, Churachandpur	Lalnunthar	PNB, Ccpur	255050010733	Current	0.04	1	0.02	1
138	DSO, Jiribam	P. Robindro Singh	PNB, Jiribam	325050012430	Current	0.02	1	0.02	1
139	DSO, Tamenglong	B. Ashihrii	PNB, Tamenglong	38643343898	Current	0.06	1	0.06	1
140	DSO, Senapati	L. Neli James	SBI, Senapati	31072272302	Saving	0.07	1	0.07	1
141	DSO, Kangpokpi	O. Anjana Devi	SBI, Kangpokpi	11785045210	Current	0.15	1	0.00	1
142	DSO, Ukhrul	JS. Ngalangam	PNB, Ukhrul	257050011432	Current	0.01	1	0.01	1
143	DSO, Chandel	Amang Mangte	SBI, Chandel	31104545845	Saving	0.66	1	0.16	1
144	Chief Electoral Officer, Manipur	Joint Chief Electoral Officer	SBI, Paona Bazar	10383412276	Current	55.41	2	64.20	2
			HDFC, Lamphel	50100496845416	Saving	515.40		5,208.81	
145	District Election Officer, Imphal East	Election Officer	PNB, M.G. Avenue	254050021921	Current	0.01	1	0.02	1
146	District Election Officer, Thoubal	Election Officer	HDFC, Thoubal	50200093828067	Current	0.00	1	67.65	1
147	District Election Officer, Jiribam	DEO, Jiribam	PNB, Jiribam	325050012379	Current	0.05	1	24.95	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2023	Total No. of Bank Accounts	Amount kept as of 31 March 2024	Total No. of Bank Accounts (2023-24)
			Name and Address	Account No.	Current/Savings				
148	District Election Officer, Ukhrul	Election Officer, Ukhrul	SBI, Ukhrul	31707554582	Current	17.98	1	74.71	1
149	District Election Officer, Senapati	Election Officer, Senapati	SBI, Senapati	32533618978	Saving	0.05	1	0.06	1
150	District Election Officer, Kangpokpi	Election Officer, Kangpokpi	SBI, Kangpokpi	42789512180	Current	0.00	1	76.14	1
151	District Election Officer, Tamenglong	Election Officer, Tamenglong	Canara Bank, Tamenglong	120028113305	Current	0.00	1	63.87	1
152	District Election Officer, Churachandpur	District Election Officer	SBI, Tuibong	428057140628	Current	0.00	1	122.30	1
<b>Total</b>						<b>17,250.25</b>	<b>226</b>	<b>15,580.25</b>	<b>226</b>

Source: State Departments, Banks, GoM.

**Appendix 3.4**

*(Reference: Paragraph 3.4.4)*

**Misclassification of Revenue Expenditure as Capital Expenditure and *vice versa* during 2023-24**

*(₹ in lakh)*

Sl. No.	Name of the Grant	Head of Account	Budget Provision	Expenditure
<b>Revenue Expenditure booked under Capital Head</b>				
1	22 - Public Health Engineering	4215-01-101-05-02 - Wages	522.33	330.98
2	22 - Public Health Engineering	4215-01-101-17-02 - Wages	94.16	48.17
3	22 - Public Health Engineering	4215-01-800-12-02 - Wages	51.70	34.29
4	22 - Public Health Engineering	4215-02-101-14-02 - Wages	55.00	37.72
5	36 - Minor Irrigation	4702-00-101-05-02 - Wages	1,500.00	1,285.15
6	40 - Water Resources Department	4700-01-800-10-02 - Wages	180.00	144.86
7	40 - Water Resources Department	4700-03-800-11-02 - Wages	280.00	237.88
8	40 - Water Resources Department	4700-04-800-12-02 - Wages	270.00	220.95
9	40 - Water Resources Department	4711-01-103-03-02 - Wages	430.00	349.39
		<b>Total</b>	<b>3,383.19</b>	<b>2,689.39</b>

Source: O/o the Principal Accountant General (A&E), Manipur.

## Appendix 3.5

(Reference: Paragraph 3.4.5)

## Statement showing unnecessary excessive supplementary provision

(₹ in crore)

Sl. No.	Grant No.	Grant/Appropriation Name	Original	Supplementary	Expenditure	Savings out of original provisional
<b>Revenue Voted</b>						
1	5	Finance Department	2,556.72	127.00	2,504.53	52.19
2	10	Education	3,212.16	28.46	2,282.05	930.11
3	14	Department of Tribal Affairs and Hills Development	805.57	61.78	657.23	148.34
4	15	Consumer Affairs Food and Public Distribution	171.70	12.05	70.06	101.64
5	16	Co-operation	40.72	2.61	23.11	17.61
6	22	Public Health Engineering	164.16	16.48	98.69	65.47
7	25	Youth Affairs and Sports Department	76.03	1.90	52.39	23.64
8	28	State Excise	14.06	0.33	9.98	4.08
9	32	Jails	40.80	1.29	33.74	7.06
10	36	Minor Irrigation	13.68	5.04	7.91	5.77
11	37	Fisheries	62.45	1.03	25.16	37.29
12	41	Art and Culture	42.27	3.64	29.64	12.63
13	47	Minorities and Other Backward Classes and Scheduled Castes Department	65.74	0.42	47.28	18.46
14	48	Relief and Disaster Management	84.76	109.04	9.50	75.26
<b>Sub Total</b>			<b>7,350.82</b>	<b>371.07</b>	<b>5,851.27</b>	<b>1,499.55</b>
<b>Capital Voted</b>						
15	1	State Legislature	4.20	2.70	0.00	4.20
16	3	Secretariat	37.50	2.36	8.29	29.21
17	12	Municipal Administration Housing and Urban Development	618.72	16.40	85.52	533.20
18	14	Department of Tribal Affairs and Hills Development	6.00	2.22	0.00	6.00
19	19	Environment and Forest	64.23	44.41	26.63	37.60
20	21	Textiles Commerce and Industries	15.06	2.70	2.91	12.15
21	44	Social Welfare Department	33.28	4.75	16.73	16.55
22	48	Relief and Disaster Management	1.00	1.00	0.00	1.00
<b>Sub Total</b>			<b>779.99</b>	<b>76.54</b>	<b>140.08</b>	<b>639.91</b>
<b>Revenue Charged</b>						
23		Appropriation No. 1 - Governor	8.04	0.03	5.97	2.07
24	3	Secretariat	1.75	0.15	1.66	0.09
25	26	Administration of Justice	52.01	10.42	48.55	3.46
<b>Sub Total</b>			<b>61.80</b>	<b>10.60</b>	<b>56.18</b>	<b>5.62</b>
<b>Grand Total</b>			<b>8,192.61</b>	<b>458.21</b>	<b>6,047.53</b>	<b>2,145.08</b>

Source: Appropriation Accounts, 2023-24.

Appendix 3.6

(Reference: Paragraph 3.4.6)

Excess/Unnecessary/Insufficient re-appropriation of funds (Savings (-)/Excess (+) ₹ 10 crore and above)

(₹ in crore)

Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supple- mentary	Re- appropriation	Total	Actual Expenditure	Final	
								Savings (-)	Excess (+)
Appro. No. 2	2049-01-101-10 (V)	Interest on Market Loans	685.30	2.57	3.13	691.00	746.37	0.00	55.37
Appro. No. 2	2049-01-200-28 (V)	National Bank for Agriculture and Rural Development (NABARD)	53.00	0.00	3.00	56.00	38.29	-17.71	0.00
Appro. No. 2	2049-04-101-08 (V)	Interest on Loans for State Plan Scheme	4.90	0.00	2.52	7.42	23.67	0.00	16.25
5	2071-01-101-36 (H)	Superannuation and Retirement Allowance	400.00	34.12	2.80	436.92	0.00	-436.92	0.00
5	2071-01-102-06 (H)	Commuted Value of Pension	50.00	0.00	6.66	56.66	0.00	-56.66	0.00
5	2071-01-102-06 (V)	Commuted Value of Pension	100.00	0.00	13.34	113.34	161.33	0.00	47.99
5	2071-01-104-11 (H)	Gratuities	40.00	0.00	2.34	42.34	0.00	-42.34	0.00
5	2071-01-104-11 (V)	Gratuities	80.00	0.00	57.67	137.67	153.09	0.00	15.42
5	2071-01-105-09 (H)	Family Pension	95.00	0.00	7.60	102.60	0.00	-102.60	0.00
5	2071-01-105-09 (V)	Family Pension	155.00	0.00	15.60	170.60	273.10	0.00	102.50
5	2071-01-115-44 (H)	Leave Salaries	80.00	0.00	-31.12	48.88	0.00	-48.88	0.00
5	2071-01-117-01 (V)	Government Contribution	300.00	0.00	-30.00	270.00	220.92	-49.08	0.00
7	2055-00-001-01 (V)	Direction	110.82	239.11	-4.78	345.15	222.08	-123.07	0.00
7	2055-00-109-12 (V)	Bishnupur District	113.59	14.94	0.81	129.34	114.95	-14.39	0.00
7	2055-00-109-32 (H)	Tamenglong District	47.47	11.00	0.50	58.97	37.40	-21.57	0.00
7	4055-00-800-08 (V)	Construction of Infrastructure with prefabricated materials for accommodation of CAPF-50 Coys under SRE	0.00	54.59	24.57	79.16	7.10	-72.06	0.00
8	5054-04-337-04 (H)	Construction of Roads under NABARD	0.00	0.00	20.11	20.11	8.90	-11.21	0.00
8	5054-04-337-04 (V)	Construction of Roads under NABARD	0.00	0.00	19.89	19.89	4.55	-15.34	0.00
8	5054-04-337-48 (H)	Other Road Works (EAP)	419.00	0.00	33.07	452.07	301.56	-150.51	0.00
8	5054-05-337-53 (H)	Improvement of Specific Strategic Road/bridges in Hill and Valley area	100.00	0.00	28.08	128.08	86.93	-41.15	0.00
8	5054-05-337-53 (V)	Improvement of Specific Strategic Road/bridges in Hill and Valley area	120.00	0.00	51.92	171.92	151.11	-20.81	0.00
8	5054-05-337-55 (H)	Central Road and Infrastructure Fund	1.80	0.00	48.20	50.00	29.73	-20.27	0.00
8	5054-05-337-55 (V)	Central Road and Infrastructure Fund	13.33	0.00	186.67	200.00	79.45	-120.55	0.00
8	5054-05-337-65 (V)	Works or Urban Infrastructure Development Fund (UIDF)	0.00	0.00	1.00	1.00	35.32	0.00	34.32

Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supple- mentary	Re- appropriation	Total	Actual Expenditure	Final	
								Savings (-)	Excess (+)
8	5054-80-800-72 (V)	Land Compensation	0.00	0.00	32.00	32.00	0.00	-32.00	0.00
8	5054-80-800-75 (V)	Construction of Imphal Ring Road (EAP) (Central Share)	300.00	0.00	-200.00	100.00	0.00	-100.00	0.00
8	5054-80-800-77 (V)	Improvement of Roads within Imphal City with rigid Pavement (EAP)	465.98	0.00	-414.98	51.00	0.00	-51.00	0.00
8	5054-80-800-78 (V)	Manipur State Roads Improvement	0.00	0.00	10.00	10.00	0.00	-10.00	0.00
10	2202-01-101-19 (H)	Primary School	240.80	0.00	13.51	254.31	202.99	-51.32	0.00
10	2202-01-101-19 (V)	Primary School	539.65	0.00	26.49	566.14	463.45	-102.69	0.00
10	2202-01-112-43 (V)	Mid-Day Meal (Central Share)	53.00	0.00	-9.45	43.55	23.92	-19.63	0.00
10	2202-01-112-44 (H)	Mid-Day Meal (PM-POSHAN) Central Share/TSP Component	0.00	0.00	34.35	34.35	18.87	-15.48	0.00
10	2202-03-103-11 (V)	Government Colleges and Institutions	320.71	0.00	37.70	358.41	327.24	-31.17	0.00
10	2202-03-800-87 (V)	Pradhan Mantri Uchchar Shiksha Abhiyan (PM-USHA) (Central Share)	0.00	0.00	55.52	55.52	0.00	-55.52	0.00
10	2202-03-800-89 (V)	PM-USHA SCSP Component (Central Share)	0.00	0.00	11.52	11.52	0.00	-11.52	0.00
10	2202-04-800-73 (H)	Samagra Shiksha (SS) (Central Share)	0.00	0.00	20.73	20.73	10.36	-10.37	0.00
10	2202-04-800-73 (V)	Samagra Shiksha (SS) (Central Share)	753.26	28.46	-166.66	615.06	369.88	-245.18	0.00
11	2210-03-103-27 (V)	National Health Mission	648.59	0.00	-265.22	383.37	189.08	-194.29	0.00
11	2210-05-200-14 (V)	Financial Assistance to JNIMS	208.37	0.00	8.13	216.50	175.00	-41.50	0.00
11	2210-06-800-28 (V)	Implementation of e-Medicine/tele-Medicine	10.51	0.00	-0.50	10.01	0.00	-10.01	0.00
11	4210-80-800-01 (V)	PM Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)	64.80	0.00	-17.80	47.00	8.16	-38.84	0.00
12	2217-01-191-04 (V)	Scheme under 15 <sup>th</sup> FC Award	64.00	0.00	-10.75	53.25	10.18	-43.07	0.00
12	2217-01-800-20 (V)	Development of Imphal City as Smart City	200.00	0.00	-50.00	150.00	0.00	-150.00	0.00
12	2217-01-800-42 (V)	Imphal Smart City Mission (State Share)	10.00	0.00	2.96	12.96	2.96	-10.00	0.00
12	3604-00-200-05 (V)	Devolution under 14th SFC Award to ULBs	0.00	0.00	21.00	21.00	0.00	-21.00	0.00
12	4217-60-051-22 (V)	Swachh Bharat Mission 2.0 (Urban) (Central Share)	25.68	16.40	0.76	42.84	13.17	-29.67	0.00
14	2071-01-110-06 (H)	Pension to Employee of Autonomous District Councils	100.00	0.00	4.64	104.64	80.00	-24.64	0.00
14	2225-02-794-19 (H)	Special Development Programme under Proviso to Article 275 (1) of Constitution	20.00	0.00	4.52	24.52	5.40	-19.12	0.00
17	2401-00-800-01 (V)	Sub Mission on Agricultural Mechanization (SMAM) (Central Share)	63.38	0.00	-50.88	12.50	0.00	-12.50	0.00

*State Finances Audit Report for the year ended 31 March 2024*

Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supple- mentary	Re- appropriation	Total	Actual Expenditure	Final	
								Savings (-)	Excess (+)
17	2401-00-800-20 (V)	Pradhan Mantri Krishi Sinchayee Yojana (PMKSY) (Central Share)	57.96	0.00	-39.68	18.28	5.91	-12.37	0.00
17	2401-00-800-22 (V)	Rashtriya Krishi Vikas Yojna (RKVY) (Central Share)	30.50	0.00	-4.77	25.73	8.44	-17.29	0.00
18	4403-00-800-07 (V)	Construction and Improvement of Veterinary Hospitals	7.40	0.00	3.10	10.50	0.00	-10.50	0.00
19	2406-01-800-43 (H)	Green India Mission (Central Share)	22.00	0.00	5.94	27.94	3.71	-24.23	0.00
19	5425-00-208-03 (V)	National Plan for Conservation of Aquatic Eco-systems (NPCA)	45.59	0.00	-12.86	32.73	3.78	-28.95	0.00
19	5425-00-800-06 (V)	Rejuvenation of Imphal-Manipur River and Faecal sludge and septage Management at 27 ULBs Manipur (NRCP)	0.00	40.00	0.20	40.20	0.00	-40.20	0.00
20	2505-02-101-02 (H)	MGNREGA (Central Share)	899.58	0.00	-499.58	400.00	132.06	-267.94	0.00
20	2505-02-101-05 (H)	Wages component under MGNREGA (Central Share)	800.00	0.00	-758.40	41.60	0.00	-41.60	0.00
20	2505-02-101-05 (V)	Wages component under MGNREGA (Central Share)	200.00	0.00	-189.60	10.40	0.00	-10.40	0.00
20	2505-02-101-06 (H)	Administrative component under MGNREGA (Central Share)	53.98	0.00	-9.53	44.45	0.00	-44.44	0.00
20	2505-02-101-06 (V)	Administrative component under MGNREGA (Central Share)	13.49	0.00	-2.38	11.11	0.00	-11.11	0.00
20	2505-60-101-09 (V)	Self-Employment Programme-NRLM (Central Share)	79.02	0.00	-48.30	30.72	20.64	-10.08	0.00
20	2505-60-101-11 (V)	Start Up Village Entrepreneurship Programme (SVEP) (Central Share)	2.41	0.00	9.50	11.91	0.00	-11.91	0.00
20	2505-60-101-16 (H)	NRLM ST Component (Central Share)	0.00	0.00	43.47	43.47	29.85	-13.62	0.00
20	2515-00-800-02 (V)	Pradhan Mantri Awas Yojana - Gramin (PMAYG) (Central Share)	95.16	0.00	43.37	138.53	89.00	-49.53	0.00
20	2515-00-800-03 (V)	State Share of PMAYG	2.00	0.00	13.39	15.39	0.00	-15.39	0.00
20	2515-00-800-06 (V)	Central Share for PMAY-G (SC Component)	6.12	0.00	32.84	38.96	5.63	-33.33	0.00
20	4515-00-103-01 (H)	Pradhan Mantri Gram Sadak Yojana (PMGSY)	1,352.50	0.00	-535.75	816.75	197.64	-619.11	0.00
20	4515-00-103-01 (V)	Pradhan Mantri Gram Sadak Yojana (PMGSY)	364.00	0.00	-147.25	216.75	137.34	-79.41	0.00
22	2215-01-001-01 (V)	Direction	39.49	0.00	0.01	39.50	24.70	-14.80	0.00

Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supple- mentary	Re- appropriation	Total	Actual Expenditure	Final	
								Savings (-)	Excess (+)
22	4215-01-101-01 (V)	EAP Component (Central Share)	1,000.00	0.00	-200.00	800.00	396.96	-403.04	0.00
22	4215-01-101-05 (V)	Imphal Water Supply	17.23	0.00	-3.49	13.74	52.04	0.00	38.30
22	4215-02-102-01 (H)	Swachh Bharat Mission (Gramin) (Central Share)	30.87	0.00	8.00	38.87	0.00	-38.87	0.00
22	4215-02-102-01 (V)	Swachh Bharat Mission (Gramin) (Central Share)	20.58	0.00	-8.00	12.58	2.14	-10.44	0.00
22	4215-02-106-02 (V)	Integrated Sewerage System for Imphal City (Phase-II) (EAP)	410.00	0.00	-100.00	310.00	189.15	-120.85	0.00
23	2801-80-800-38 (V)	Financial Assistance to MSPCL	130.00	0.00	-24.00	106.00	45.55	-60.45	0.00
23	2801-80-800-40 (V)	Financial Assistance for Developmental Work	80.00	0.00	-24.00	56.00	15.87	-40.13	0.00
30	2575-02-796-01 (H)	Pradhan Mantri Krishi Sinchayee Yojana 2.0 (Central Share)	35.32	0.00	-7.18	28.14	2.05	-26.09	0.00
30	3451-00-092-30 (V)	Chief Minister's Farmers Livelihood Support Scheme (CMFLSS)	0.00	0.00	10.00	10.00	0.00	-10.00	0.00
30	3451-00-800-20 (V)	Equity fund for Manipur Start up Policy 2016	100.00	0.00	-70.00	30.00	0.00	-30.00	0.00
30	4575-60-800-07 (V)	Special Assistance to States for Capital Expenditure	1,000.00	0.00	-550.00	450.00	262.39	-187.61	0.00
30	4575-60-800-15 (V)	Rural Infrastructure Development Fund (RIDF)	119.18	0.00	-11.10	108.08	63.01	-45.07	0.00
36	4702-00-101-11 (H)	PMKSY - Surface Minor Irrigation (SMI) (Central Share)	45.60	0.00	-22.02	23.58	10.35	-13.23	0.00
36	4702-00-101-11 (V)	PMKSY - Surface Minor Irrigation (SMI) (Central Share)	106.40	0.00	-50.59	55.81	16.11	-39.70	0.00
36	4702-00-102-11 (V)	PMKSY - Har Khet Ko Pani (HKKP) - Ground Water (Central Share)	100.00	0.00	-98.80	1.20	18.12	0.00	16.92
38	2515-00-101-09 (V)	Rashtriya Gram Swaraj Abhiyan (RGSA)	28.00	0.00	-2.50	25.50	0.10	-25.40	0.00
38	3604-00-200-06 (V)	Devolution to PRIs under 4th SFC Awards	0.00	0.00	20.00	20.00	0.00	-20.00	0.00
40	4700-03-800-01 (V)	Thoubal River Irrigation Project	17.43	0.00	-5.67	11.76	0.00	-11.76	0.00
40	4700-03-800-12 (V)	Thoubal River Irrigation Project	96.00	0.00	-29.18	66.82	36.54	-30.28	0.00
40	4700-05-800-01 (V)	ERM Loktak Lift Irrigation Project (RIDF)	33.32	0.00	11.50	44.82	18.56	-26.26	
40	4700-06-800-01 (V)	Dam Rehabilitation & Improvement Project (Central Share)	75.00	0.00	-58.55	16.45	5.50	-10.95	0.00
44	2235-02-102-54 (H)	Integrated Child Development Services Scheme (Central Share)	0.00	0.00	87.49	87.49	75.30	-12.19	0.00

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Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supple- mentary	Re- appropriation	Total	Actual Expenditure	Final	
								Savings (-)	Excess (+)
44	2235-02-102-54 (V)	Integrated Child Development Services Scheme (Central Share)	194.86	0.00	-93.02	101.84	22.97	-78.87	0.00
44	2235-02-102-94 (H)	Saksham Anganwadi (Central Share)	109.34	0.00	-4.12	105.22	36.98	-68.24	0.00
44	2235-02-102-94 (V)	Saksham Anganwadi (Central Share)	133.64	0.00	-31.80	101.84	53.43	-48.41	0.00
44	2235-02-106-33 (V)	Scheme under S.I.T. Act and Probation of Offender Act/Juvenile Justice Act (Central Share)	51.84	0.00	14.98	66.82	25.34	-41.48	0.00
44	2235-03-101-01 (V)	Old Age Pension Scheme (NOAPS) (Central Share)	19.05	0.00	1.91	20.96	0.00	-20.96	0.00
44	2236-02-101-51 (H)	Supplementary Nutrition Programme (SNP) (Central Share)	39.18	0.00	-5.83	33.35	16.73	-16.62	0.00
44	2236-02-101-51 (V)	Supplementary Nutrition Programme (SNP) (Central Share)	47.89	0.00	5.83	53.72	34.87	-18.85	0.00
44	2236-02-101-53 (V)	Poshan Abhiyaan (Central Share)	14.14	0.00	0.15	14.29	0.00	-14.29	0.00
44	4235-02-800-53 (V)	Upgradation of Mini Anganwadi Centres to Main Anganwadi Centres (Central Share)	0.00	0.00	10.88	10.88	0.00	-10.88	0.00
45	5452-01-101-21 (V)	Loktak Lake Eco-Tourism Project (EAP)	230.00	0.00	-199.50	30.50	0.00	-30.50	0.00
45	5452-01-101-30 (V)	Expansion of Sangai Ethnic Park and development of tourism infrastructure	125.50	0.00	-82.33	43.17	12.17	-31.00	0.00
47	4225-01-800-06 (V)	Babu Jagjivan Ram Chhatrawas Yojana (BJRCY) Girl's Hostel	12.21	0.00	3.54	15.75	5.25	-10.50	0.00
47	4225-04-800-24 (V)	Pradhan Mantri Jan Vikas Karyakaram (PMJVK)	540.00	0.00	-238.00	302.00	0.55	-301.45	0.00
50	3425-60-001-26 (V)	Promotion of Information Technology (IT)	32.00	0.00	-7.00	25.00	6.83	-18.17	0.00
<b>Total</b>			<b>16,123.72</b>	<b>441.19</b>	<b>-4,287.51</b>	<b>12,277.40</b>	<b>6,680.07</b>	<b>-5,924.39</b>	<b>327.07</b>

Source: Detail Appropriation Accounts, 2023-24.

## Appendix 3.7

(Reference: Paragraph 3.4.7.1)

## Statement of various Grants/Appropriations where savings was more than 25 per cent of the total provision

(₹ in crore)

Sl. No.	Grant No.	Grant/Appropriation Name	Total provision	Savings	Per cent
<b>Revenue Voted</b>					
1	2	Council of Ministers	14.48	4.44	30.66
2	3	Secretariat	143.00	40.08	28.03
3	4	Land Revenue Stamps & Registration and District Administration	163.77	47.03	28.72
4	6	Transport	25.02	13.63	54.48
5	10	Education	3,240.62	958.57	29.58
6	11	Medical Health and Family Welfare Services	1,649.31	719.74	43.64
7	12	Municipal Administration Housing and Urban Development	419.37	310.01	73.92
8	13	Labour and Employment	71.64	32.93	45.97
9	15	Consumer Affairs Food and Public Distribution	183.75	113.69	61.87
10	16	Co-operation	43.33	20.22	46.67
11	17	Agriculture	325.77	243.52	74.75
12	18	Animal Husbandry and Veterinary including Dairy Farming	172.58	95.53	55.35
13	19	Environment and Forest	646.50	506.46	78.34
14	20	Community and Rural Development	3,038.08	2,167.89	71.36
15	21	Textiles Commerce and Industries	151.58	116.59	76.92
16	22	Public Health Engineering	180.64	81.95	45.37
17	24	Vigilance and Anti-Corruption Department	7.62	3.08	40.42
18	25	Youth Affairs and Sports Department	77.92	25.53	32.76
19	26	Administration of Justice	99.57	46.48	46.68
20	28	State Excise	14.39	4.41	30.65
21	30	Planning	341.25	315.40	92.42
22	31	Fire Protection and Control	32.22	8.49	26.35
23	35	Stationery and Printing	6.44	1.83	28.42
24	36	Minor Irrigation	18.72	10.81	57.75
25	37	Fisheries	63.48	38.32	60.37
26	38	Panchayat	156.80	143.13	91.28
27	39	Sericulture	51.26	22.08	43.07
28	40	Water Resources Department	64.70	21.39	33.06
29	41	Art and Culture	45.91	16.27	35.44
30	42	State Academy of Training	12.47	7.79	62.47
31	43	Horticulture and Soil Conservation	88.51	54.74	61.85
32	44	Social Welfare Department	934.92	551.52	58.99
33	45	Tourism	31.04	22.10	71.20
34	47	Minorities and Other Backward Classes and Scheduled Castes Department	66.16	18.88	28.54
35	48	Relief and Disaster Management	193.80	184.30	95.10
36	49	Economics and Statistics	33.41	20.64	61.78
37	50	Information Technology	43.24	29.13	67.37
<b>Sub Total</b>			<b>12,853.27</b>	<b>7,018.60</b>	<b>54.61</b>
<b>Capital Voted</b>					
38	1	State Legislature	6.90	6.90	100.00
39	2	Council of Ministers	0.80	0.80	100.00
40	3	Secretariat	39.86	31.57	79.20
41	6	Transport	37.33	37.33	100.00
42	7	Police	252.04	140.85	55.88
43	8	Public Works Department	1,507.15	767.10	50.90
44	10	Education	79.63	30.61	38.44

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Sl. No.	Grant No.	Grant/Appropriation Name	Total provision	Savings	Per cent
45	11	Medical Health and Family Welfare Services	270.36	261.71	96.80
46	12	Municipal Administration Housing and Urban Development	635.12	549.60	86.53
47	13	Labour and Employment	2.00	2.00	100.00
48	14	Department of Tribal Affairs and Hills Development	8.22	8.22	100.00
49	15	Consumer Affairs Food and Public Distribution	0.28	0.08	28.57
50	16	Co-operation	1.00	1.00	100.00
51	17	Agriculture	65.84	65.84	100.00
52	18	Animal Husbandry and Veterinary including Dairy Farming	21.67	21.48	99.12
53	19	Environment and Forest	108.63	82.00	75.49
54	20	Community and Rural Development	1,716.50	1,381.52	80.48
55	21	Textiles Commerce and Industries	17.76	14.85	83.61
56	22	Public Health Engineering	2,059.29	1,367.77	66.42
57	25	Youth Affairs and Sports Department	52.00	38.63	74.29
58	26	Administration of Justice	44.00	37.65	85.57
59	28	State Excise	6.50	6.03	92.77
60	29	Sales Tax Other Taxes/Duties on Commodities and Services	5.00	5.00	100.00
61	30	Planning	1,140.69	814.14	71.37
62	32	Jails	1.40	1.40	100.00
63	35	Stationery and Printing	1.00	1.00	100.00
64	36	Minor Irrigation	289.09	226.57	78.37
65	40	Water Resources Department	775.13	566.96	73.14
66	41	Art and Culture	11.45	11.45	100.00
67	42	State Academy of Training	5.00	3.00	60.00
68	43	Horticulture and Soil Conservation	8.00	8.00	100.00
69	44	Social Welfare Department	38.03	21.30	56.01
70	45	Tourism	356.50	341.14	95.69
71	47	Minorities and Other Backward Classes and Scheduled Castes Department	575.91	546.20	94.84
72	48	Relief and Disaster Management	2.00	2.00	100.00
73	50	Information Technology	156.50	151.50	96.81
<b>Sub Total</b>			<b>10,298.58</b>	<b>7,553.20</b>	<b>73.34</b>
<b>Revenue Charged</b>					
74	1	State Legislature	1.16	0.44	37.93
75		Appropriation No. 1 - Governor	8.07	2.10	26.02
76		Appropriation No. 3 - Manipur Public Service Commission	7.16	2.88	40.22
77	8	Public Works Department	4.00	1.83	45.75
<b>Sub Total</b>			<b>20.39</b>	<b>7.25</b>	<b>35.56</b>
<b>Grand Total</b>			<b>23,172.24</b>	<b>14,579.05</b>	<b>62.92</b>

Source: Appropriation Accounts, 2023-24.

## Appendix 3.8

(Reference: Paragraph 3.4.7.1)

## Grants/Appropriations with Budget Utilisation less than 50 per cent

(₹ in crore)

Sl. No.	Grant No.	Name of Grant	Budget utilization in per cent					Number of years*	Budget 2023-24 (₹ in crore)	Total Budget for five years (₹ in crore)
			2019-20	2020-21	2021-22	2022-23	2023-24			
1	6	Transport	28.49	86.96	36.38	23.73	18.27	4	62.35	222.84
2	11	Medical Health and Family Welfare Services	78.87	87.51	72.39	74.45	48.87	1	1,919.67	7,093.64
3	12	Municipal Administration Housing and Urban Development	43.32	37.09	32.47	43.95	18.48	5	1,054.49	4,232.04
4	15	Consumer Affairs Food and Public Distribution	62.87	61.28	58.51	31.4	38.18	2	184.03	605.56
5	17	Agriculture	51.46	57.48	36.3	33.5	21	3	391.6	1,923.43
6	18	Animal Husbandry and Veterinary including Dairy Farming	46.63	59.99	39.23	39.33	39.76	4	194.25	1,090.36
7	19	Environment and Forest	20.6	30.65	31.33	26.41	22.07	5	755.13	3,693.10
8	20	Community and Rural Development	54.41	56.25	29.51	42.1	25.35	3	4,754.58	22,009.73
9	21	Textiles, Commerce and Industries	33.9	36.44	26.01	26.76	22.38	5	169.35	957.75
10	22	Public Health Engineering	82.49	64.41	47.55	37.55	35.28	3	2,239.93	7,965.20
11	30	Planning	22.99	23.52	18.58	34.71	23.78	5	1,481.94	5,211.39
12	36	Minor Irrigation	21.28	51.04	16.24	7.62	22.88	4	307.81	1,522.29
13	37	Fisheries	74.02	67.27	51.11	49.85	39.73	2	63.58	296
14	38	Panchayat	70.35	54.22	73.73	35.02	8.72	2	156.8	892.37
15	40	Water Resources Department	31.62	52.79	30.01	27.55	29.94	4	839.84	3,385.11
16	42	State Academy of Training	67	69.48	52.6	42.12	38.27	2	17.47	55.27
17	43	Horticulture and Soil Conservation	62.17	71.25	47.34	60.21	34.99	2	96.51	531.91
18	44	Social Welfare Department	49.24	54.79	60.27	50.73	41.13	2	972.95	4,189.38
19	45	Tourism	54.16	41.87	21.06	19.01	6.27	4	387.54	1,371.49
20	47	Minorities and Other Backward Classes and Scheduled Castes Department	40.23	35.92	26.02	31.19	11.99	5	642.07	3,143.01
21	48	Relief and Disaster Management	64.75	40.51	21.87	12.19	4.85	4	195.8	741.86
22	49	Economics and Statistics	59.86	67.3	46.2	49.36	38.22	3	33.41	139.75
23	50	Information Technology	97.09	74.98	49.28	38.4	9.57	3	199.74	684.02

Source: Appropriation Accounts.

\* Number of years in which budget utilisation is less than 50%

**Appendix 3.9**

*(Reference: Paragraph 3.4.7.2)*

**Grants/Appropriations where persistent savings of more than one crore occurred in each case during the last five years.**

*(₹ in crore)*

Sl. No.	Grant No.	Grant/Appropriation Name	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Revenue Voted</b>							
1	2	Council of Ministers	1.14	2.44	1.36	4.60	4.44
2	3	Secretariat	20.00	17.93	46.92	30.20	40.08
3	4	Land Revenue Stamps & Registration and District Administration	58.40	74.65	85.53	26.28	47.03
4	5	Finance Department	55.81	552.71	196.43	414.00	179.19
5	6	Transport	10.33	4.14	20.73	9.03	13.62
6	7	Police	324.25	441.99	238.28	58.40	367.37
7	8	Public Works Department	99.36	88.46	66.94	19.09	33.51
8	9	Information and Publicity	1.91	0.89	3.43	1.56	2.02
9	10	Education	526.04	819.97	822.93	418.39	958.57
10	11	Medical Health and Family Welfare Services	132.68	115.97	297.23	371.07	719.74
11	12	Municipal Administration Housing and Urban Development	103.40	226.40	299.16	147.30	310.01
12	13	Labour and Employment	26.51	18.27	331.30	391.92	32.93
13	14	Department of Tribal Affairs and Hills Development	239.48	234.50	214.38	320.30	210.12
14	15	Consumer Affairs Food and Public Distribution	29.82	33.42	34.09	118.51	113.69
15	16	Co-operation	9.47	10.25	15.25	16.52	20.23
16	17	Agriculture	90.11	100.19	193.66	202.23	243.51
17	18	Animal Husbandry and Veterinary including Dairy Farming	80.52	95.60	133.25	127.35	95.53
18	19	Environment and Forest	507.74	557.45	463.29	511.37	506.46
19	20	Community and Rural Development	852.45	1,491.41	3,798.49	1,536.11	2,167.89
20	21	Textiles Commerce and Industries	116.88	122.26	126.72	137.01	116.60
21	22	Public Health Engineering	14.37	62.00	29.69	64.02	81.96
22	23	Power	31.54	50.41	120.09	200.43	122.71
23	24	Vigilance and Anti-Corruption Department	1.60	2.27	1.23	2.50	3.08
24	25	Youth Affairs and Sports Department	19.28	21.33	16.71	20.84	25.53
25	26	Administration of Justice	28.83	28.94	26.69	45.91	46.49
26	28	State Excise	1.82	4.72	8.40	3.56	4.41
27	30	Planning	102.68	74.56	751.38	255.07	315.40
28	31	Fire Protection and Control	1.15	2.25	4.62	13.96	8.48
29	32	Jails	3.30	3.00	3.48	3.54	8.35
30	35	Stationery and Printing	1.48	1.44	1.61	2.32	1.83
31	36	Minor Irrigation	3.95	4.52	5.42	6.39	10.81
32	37	Fisheries	9.18	17.73	38.15	31.03	38.32
33	38	Panchayat	52.65	111.16	40.18	105.44	143.14
34	39	Sericulture	10.91	15.94	22.92	18.54	22.07
35	40	Water Resources Department	18.33	17.01	20.88	16.63	21.39
36	41	Art and Culture	11.28	5.76	9.47	10.70	16.27
37	42	State Academy of Training	1.87	1.97	3.94	4.68	7.78
38	43	Horticulture and Soil Conservation	36.76	25.87	46.72	37.10	54.74
39	44	Social Welfare Department	231.80	270.89	236.11	575.05	551.52
40	45	Tourism	5.80	18.58	16.51	8.77	22.10

Sl. No.	Grant No.	Grant/Appropriation Name	2019-20	2020-21	2021-22	2022-23	2023-24
41	47	Minorities and Other Backward Classes and Scheduled Castes Department	12.22	55.15	71.31	73.83	18.88
42	48	Relief and Disaster Management	47.73	73.64	123.38	111.70	184.30
43	49	Economics and Statistics	8.39	8.33	16.41	14.68	20.64
<b>Revenue Charged</b>							
44		Appropriation No. 1 - Governor	1.39	2.03	2.30	1.83	2.10
45		Appropriation No. 3 - Manipur Public Service Commission	1.63	3.02	2.44	1.05	2.88
46	26	Administration of Justice	11.60	41.17	42.63	14.82	13.89
<b>Capital Voted</b>							
47	1	State Legislature	1.80	3.90	1.50	4.80	6.90
48	3	Secretariat	9.90	15.04	38.61	22.72	31.57
49	7	Police	13.48	25.53	42.52	51.88	140.84
50	8	Public Works Department	432.42	243.71	366.43	300.38	767.10
51	10	Education	19.72	15.35	19.70	52.65	30.61
52	11	Medical Health and Family Welfare Services	45.66	21.38	112.25	75.42	261.70
53	12	Municipal Administration Housing and Urban Development	301.69	333.29	207.10	314.25	549.60
54	14	Department of Tribal Affairs and Hills Development	42.98	10.58	13.87	13.81	8.22
55	17	Agriculture	70.98	73.12	56.47	63.56	65.84
56	18	Animal Husbandry and Veterinary including Dairy Farming	10.06	1.94	15.05	17.39	21.48
57	19	Environment and Forest	19.42	1.27	30.16	40.40	82.00
58	21	Textiles Commerce and Industries	1.68	4.60	20.10	17.52	14.86
59	22	Public Health Engineering	60.24	330.56	939.27	1,402.57	1,367.77
60	25	Youth Affairs and Sports Department	10.99	7.24	62.71	49.17	38.63
61	26	Administration of Justice	39.90	21.20	66.78	14.15	37.65
62	30	Planning	108.78	314.71	391.03	752.19	814.14
63	36	Minor Irrigation	196.99	130.78	248.87	343.99	226.56
64	40	Water Resources Department	314.07	219.70	411.92	663.96	566.97
65	41	Art and Culture	3.44	8.85	4.88	3.01	11.45
66	44	Social Welfare Department	42.42	26.29	61.30	50.74	21.30
67	45	Tourism	21.83	112.42	284.85	247.62	341.14
68	47	Minorities and Other Backward Classes and Scheduled Castes Department	152.73	421.83	524.99	390.36	546.20

Source: Appropriation Accounts, 2019-24.

**Appendix 3.10**

*(Reference: Paragraph 3.4.7.3)*

**Grants/Appropriations in which savings occurred but no part of which had been surrendered**

*(₹ in crore)*

Sl. No.	Grant No.	Grant/Appropriation Name	Total Provision	Expenditure	Savings	Surrendered
<b>Revenue Voted</b>						
1	2	Council of Ministers	14.48	10.04	-4.44	0.00
2	5	Finance Department	2,683.72	2,504.53	-179.19	0.00
3	7	Police	3,159.16	2,791.79	-367.37	0.00
4	9	Information and Publicity	21.05	19.03	-2.02	0.00
5	10	Education	3,240.62	2,282.05	-958.57	0.00
6	14	Department of Tribal Affairs and Hills Development	867.35	657.23	-210.12	0.00
7	15	Consumer Affairs Food and Public Distribution	183.75	70.06	-113.69	0.00
8	16	Co-operation	43.33	23.11	-20.22	0.00
9	22	Public Health Engineering	180.64	98.68	-81.96	0.00
10	25	Youth Affairs and Sports Department	77.93	52.39	-25.54	0.00
11	27	Election	92.27	89.17	-3.10	0.00
12	28	State Excise	14.39	9.98	-4.41	0.00
13	32	Jails	42.09	33.74	-8.35	0.00
14	34	Rehabilitation	11.90	10.23	-1.67	0.00
15	36	Minor Irrigation	18.72	7.91	-10.81	0.00
16	37	Fisheries	63.48	25.16	-38.32	0.00
17	41	Art and Culture	45.91	29.64	-16.27	0.00
18	47	Minorities and Other Backward Classes and Scheduled Castes Department	66.16	47.28	-18.88	0.00
19	48	Relief and Disaster Management	193.80	9.50	-184.30	0.00
<b>Sub Total</b>			<b>11,020.75</b>	<b>8,771.52</b>	<b>-2,249.23</b>	<b>0.00</b>
<b>Capital Voted</b>						
20	1	State Legislature	6.90	0.00	-6.90	0.00
21	2	Council of Ministers	0.80	0.00	-0.80	0.00
22	3	Secretariat	39.86	8.29	-31.57	0.00
23	5	Finance Department	2.66	2.41	-0.25	0.00
24	7	Police	252.04	111.19	-140.84	0.00
25	12	Municipal Administration Housing and Urban Development	635.12	85.52	-549.60	0.00
26	13	Labour and Employment	2.00	0.00	-2.00	0.00
27	14	Department of Tribal Affairs and Hills Development	8.22	0.00	-8.22	0.00
28	15	Consumer Affairs Food and Public Distribution	0.28	0.20	-0.08	0.00
29	16	Co-operation	1.00	0.00	-1.00	0.00
30	19	Environment and Forest	108.63	26.63	-82.00	0.00
31	21	Textiles Commerce and Industries	17.76	2.91	-14.86	0.00
32	41	Art and Culture	11.45	0.00	-11.45	0.00
33	46	Science and Technology	0.55	0.45	-0.10	0.00
34	48	Relief and Disaster Management	2.00	0.00	-2.00	0.00
<b>Sub Total</b>			<b>1,089.27</b>	<b>237.60</b>	<b>-851.67</b>	

Sl. No.	Grant No.	Grant/Appropriation Name	Total Provision	Expenditure	Savings	Surrendered
<b>Revenue Charged</b>						
35	1	State Legislature	1.16	0.72	-0.44	0.00
36		Appropriation No. 1 - Governor	8.07	5.97	-2.10	0.00
37		Appropriation No. 3 - Manipur Public Service Commission	7.16	4.28	-2.88	0.00
38	3	Secretariat	1.90	1.66	-0.24	0.00
<b>Sub Total</b>			<b>18.29</b>	<b>12.63</b>	<b>-5.66</b>	
<b>Grand Total</b>			<b>12,128.31</b>	<b>9,021.75</b>	<b>-3,106.56</b>	

Source: Appropriation Accounts, 2023-24.

Appendix 3.11

(Reference: Paragraph 3.4.7.3)

Statement showing cases of surrender of funds in March 2024

(₹ in crore)

Sl. No.	Grant No.	Grant/Appropriation Name	Total Provision	Expenditure	Savings (-)/ Excess (+)	Surrendered	Percentage of surrender vis-à-vis Total Provision
<b>Revenue Voted</b>							
1	1	State Legislature	267.72	268.23	0.51	0.34	0.13
2	3	Secretariat	143.00	102.92	-40.08	23.65	16.54
3	4	Land Revenue Stamps & Registration and District Administration	163.77	116.74	-47.03	7.61	4.65
4	6	Transport	25.02	11.39	-13.63	9.19	36.73
5	8	Public Works Department	145.15	111.64	-33.51	6.72	4.63
6	11	Medical Health and Family Welfare Services	1,649.31	929.57	-719.74	384.46	23.31
7	12	Municipal Administration Housing and Urban Development	419.37	109.36	-310.01	65.60	15.64
8	13	Labour and Employment	71.64	38.71	-32.93	4.39	6.13
9	17	Agriculture	325.77	82.25	-243.52	149.95	46.03
10	18	Animal Husbandry and Veterinary including Dairy Farming	172.58	77.05	-95.53	5.12	2.97
11	19	Environment and Forest	646.50	140.04	-506.46	376.13	58.18
12	20	Community and Rural Development	3,038.08	870.19	-2,167.89	1,436.87	47.30
13	21	Textiles Commerce and Industries	151.58	34.99	-116.59	61.56	40.61
14	23	Power	547.75	425.04	-122.71	10.82	1.98
15	24	Vigilance and Anti-Corruption Department	7.62	4.54	-3.08	2.39	31.36
16	26	Administration of Justice	99.57	53.09	-46.48	9.23	9.27
17	29	Sales Tax Other Taxes/Duties on Commodities and Services	6.17	5.93	-0.24	0.16	2.59
18	30	Planning	341.25	25.85	-315.40	231.96	67.97
19	31	Fire Protection and Control	32.22	23.73	-8.49	0.78	2.42
20	33	Home Guards	58.52	54.64	-3.88	3.22	5.50
21	35	Stationery and Printing	6.44	4.61	-1.83	0.44	6.83
22	38	Panchayat	156.80	13.67	-143.13	36.83	23.49
23	39	Sericulture	51.26	29.18	-22.08	4.92	9.60
24	40	Water Resources Department	64.70	43.31	-21.39	14.02	21.67
25	42	State Academy of Training	12.47	4.68	-7.79	0.86	6.90
26	43	Horticulture and Soil Conservation	88.51	33.77	-54.74	2.37	2.68
27	44	Social Welfare Department	934.92	383.40	-551.52	64.74	6.92
28	45	Tourism	31.04	8.94	-22.10	16.20	52.19
29	46	Science and Technology	5.05	3.82	-1.23	0.55	10.89
30	49	Economics and Statistics	33.40	12.77	-20.63	13.71	41.05
31	50	Information Technology	43.24	14.11	-29.13	7.19	16.63
<b>Sub Total</b>			<b>9,740.42</b>	<b>4,038.16</b>	<b>-5,702.26</b>	<b>2,951.98</b>	<b>30.31</b>

Sl. No.	Grant No.	Grant/Appropriation Name	Total Provision	Expenditure	Savings (-)/ Excess (+)	Surrendered	Percentage of surrender vis-à-vis Total Provision
<b>Capital Voted</b>							
32	6	Transport	37.33	0.00	-37.33	37.33	100.00
33	8	Public Works Department	1,507.15	740.05	-767.10	156.28	10.37
34	10	Education	79.63	49.02	-30.61	7.61	9.56
35	11	Medical Health and Family Welfare Services	270.36	8.65	-261.71	34.25	12.67
36	17	Agriculture	65.84	0.00	-65.84	52.97	80.45
37	18	Animal Husbandry and Veterinary including Dairy Farming	21.67	0.19	-21.48	1.17	5.40
38	20	Community and Rural Development	1,716.50	334.98	-1,381.52	683.00	39.79
39	22	Public Health Engineering	2,059.29	691.52	-1,367.77	331.78	16.11
40	25	Youth Affairs and Sports Department	52.00	13.37	-38.63	34.77	66.87
41	26	Administration of Justice	44.00	6.35	-37.65	8.00	18.18
42	28	State Excise	6.50	0.47	-6.03	6.00	92.31
43	29	Sales Tax Other Taxes/Duties on Commodities and Services	5.00	0.00	-5.00	5.00	100.00
44	30	Planning	1,140.69	326.55	-814.14	556.82	48.81
45	32	Jails	1.40	0.00	-1.40	1.30	92.86
46	35	Stationery and Printing	1.00	0.00	-1.00	0.90	90.00
47	36	Minor Irrigation	289.09	62.52	-226.57	181.74	62.87
48	40	Water Resources Department	775.13	208.17	-566.96	243.22	31.38
49	42	State Academy of Training	5.00	2.00	-3.00	3.00	60.00
50	43	Horticulture and Soil Conservation	8.00	0.00	-8.00	0.30	3.75
51	44	Social Welfare Department	38.03	16.73	-21.30	21.30	56.01
52	45	Tourism	356.50	15.36	-341.14	274.51	77.00
53	47	Minorities and Other Backward Classes and Scheduled Castes Department	575.91	29.71	-546.20	221.82	38.52
54	50	Information Technology	156.50	5.00	-151.50	150.70	96.29
<b>Sub Total</b>			<b>9,212.52</b>	<b>2,510.64</b>	<b>-6,701.88</b>	<b>3,013.77</b>	<b>32.71</b>
<b>Revenue Charged</b>							
55	8	Public Works Department	4.00	2.17	-1.83	0.40	10.00
56	26	Administration of Justice	62.43	48.55	-13.89	4.38	7.02
<b>Sub Total</b>			<b>66.43</b>	<b>50.72</b>	<b>-15.72</b>	<b>4.78</b>	<b>7.20</b>
<b>Grand Total</b>			<b>19,019.37</b>	<b>6,599.52</b>	<b>-12,419.86</b>	<b>5,970.53</b>	<b>31.39</b>

Source: Appropriation Accounts, 2023-24.

Appendix 3.12

(Reference: Paragraph 3.5.3)

Rush of Expenditure during March 2024 where expenditure was more than ₹ 10 crore and 25 per cent of the Total Expenditure for the year 2023-24

(₹ in crore)

Sl. No.	Grant No.	Description/Major Head	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total Expenditure (TE)	Expenditure during March	Expenditure in March as percentage of TE
1	8	Roads and Bridges/3054	15.10	19.72	16.08	31.60	82.50	21.56	26.13
2	8	Capital Outlay on Public Works/4059	0.01	0.51	0.86	19.28	20.66	17.76	85.96
3	8	Capital Outlay on Roads and Bridges/5054	71.46	215.89	132.12	295.17	714.64	271.55	38.00
4	14	Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities/2225	3.90	10.22	34.34	31.67	80.13	27.92	34.84
5	17	Crop Husbandry/2401	6.91	25.69	14.74	27.90	75.24	21.00	27.91
6	20	Other Rural Development Programme/2515	27.87	18.92	28.76	128.21	203.76	116.33	57.09
7	20	Capital Outlay on Other Development Programme/4515	0.00	100.00	0.00	234.98	334.98	234.98	70.15
8	21	Village and Small Industries/2851	3.28	3.97	5.32	19.53	32.10	12.89	40.16
9	22	Capital Outlay on Water Supply and Sanitation/4215	141.93	8.54	287.88	253.17	691.52	208.03	30.08
10	26	Administration of Justice/2014	13.29	15.70	23.31	42.26	94.56	30.03	31.76
11	27	Election/2015	7.74	2.85	2.48	76.10	89.17	64.57	72.41
12	30	Capital Outlay on Other Special Area Programme/4575	189.58	1.15	1.70	134.12	326.55	134.12	41.07
13	40	Capital Outlay on Major Irrigation/4700	1.03	1.47	38.43	29.55	70.48	26.65	37.81
14	40	Capital Outlay on Flood Control Projects/4711	0.57	0.95	50.02	86.05	137.59	76.38	55.51
15	45	Capital Outlay on Tourism/5452	0.00	0.00	0.00	15.26	15.26	13.62	89.25
16	47	Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities/2225	0.70	15.13	5.16	26.26	47.25	23.44	49.61

Source: VLC Data.

## Appendix 4.1

(Reference: Paragraph 4.1)

Statement showing outstanding Utilization Certificates as on 31 March 2024

₹ in crore

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
1	General Administrative Department	Upto 2012-13	77.00	32.75	74.00	26.67	3.00	6.08
		2013-14	5.00	0.78	5.00	0.78	0.00	0.00
		2014-15	10.00	0.93	8.00	0.78	2.00	0.15
		2015-16	16.00	0.64	16.00	0.64	0.00	0.00
		2016-17	20.00	0.70	20.00	0.70	0.00	0.00
		2017-18	31.00	0.58	31.00	0.58	0.00	0.00
		2018-19	31.00	0.59	1.00	0.02	30.00	0.57
		2019-20	32.00	0.89	0.00	0.00	32.00	0.89
		2020-21	0.00	0.00	0.00	0.00	0.00	0.00
		2021-22	0.00	0.00	0.00	0.00	0.00	0.00
		2022-23	0.00	0.00	0.00	0.00	0.00	0.00
			<b>Total</b>	<b>222.00</b>	<b>37.86</b>	<b>155.00</b>	<b>30.17</b>	<b>67.00</b>
2	Adult Education Department	Upto 2012-13	0.00	0.00	0.00	0.00	0.00	0.00
		2013-14	0.00	0.00	0.00	0.00	0.00	0.00
		2014-15	0.00	0.00	0.00	0.00	0.00	0.00
		2015-16	0.00	0.00	0.00	0.00	0.00	0.00
		2016-17	0.00	0.00	0.00	0.00	0.00	0.00
		2017-18	0.00	0.00	0.00	0.00	0.00	0.00
		2018-19	0.00	0.00	0.00	0.00	0.00	0.00
		2019-20	0.00	0.00	0.00	0.00	0.00	0.00
		2020-21	0.00	0.00	0.00	0.00	0.00	0.00
		2021-22	0.00	0.00	0.00	0.00	0.00	0.00
		2022-23	2.00	0.28	0.00	0.00	2.00	0.28
			<b>Total</b>	<b>2.00</b>	<b>0.28</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>
3	Excise Department	Upto 2012-13	1.00	0.02	1.00	0.02	0.00	0.00
		2013-14	0.00	0.00	0.00	0.00	0.00	0.00
		2014-15	0.00	0.00	0.00	0.00	0.00	0.00
		2015-16	0.00	0.00	0.00	0.00	0.00	0.00
		2016-17	0.00	0.00	0.00	0.00	0.00	0.00
		2017-18	0.00	0.00	0.00	0.00	0.00	0.00
		2018-19	0.00	0.00	0.00	0.00	0.00	0.00
		2019-20	0.00	0.00	0.00	0.00	0.00	0.00
		2020-21	0.00	0.00	0.00	0.00	0.00	0.00
		2021-22	0.00	0.00	0.00	0.00	0.00	0.00
		2022-23	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>1.00</b>	<b>0.02</b>	<b>1.00</b>	<b>0.02</b>	<b>0.00</b>	<b>0.00</b>	
4	Police Department	Upto 2012-13	23.00	1.15	23.00	1.15	0.00	0.00
		2013-14	2.00	0.40	2.00	0.40	0.00	0.00
		2014-15	2.00	0.15	2.00	0.15	0.00	0.00
		2015-16	2.00	0.03	0.00	0.00	2.00	0.03
		2016-17	3.00	0.11	0.00	0.00	3.00	0.11
		2017-18	3.00	1.91	0.00	0.00	3.00	1.91
		2018-19	1.00	0.20	0.00	0.00	1.00	0.20
		2019-20	0.00	0.00	0.00	0.00	0.00	0.00
		2020-21	2.00	11.14	0.00	0.00	2.00	11.14
		2021-22	6.00	7.19	1.00	1.31	5.00	5.88
		2022-23	10.00	26.08	2.00	0.20	8.00	25.88
	<b>Total</b>	<b>54.00</b>	<b>48.36</b>	<b>30.00</b>	<b>3.21</b>	<b>24.00</b>	<b>45.15</b>	

*State Finances Audit Report for the year ended 31 March 2024*

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
5	Youth Affairs & Sports	Upto 2012-13	30.00	6.43	7.00	1.99	23.00	4.44
		2013-14	4.00	2.04	0.00	0.00	4.00	2.04
		2014-15	3.00	3.00	0.00	0.00	3.00	3.00
		2015-16	2.00	1.51	0.00	0.00	2.00	1.51
		2016-17	3.00	2.26	0.00	0.00	3.00	2.26
		2017-18	3.00	2.82	0.00	0.00	3.00	2.82
		2018-19	4.00	3.51	0.00	0.00	4.00	3.51
		2019-20	4.00	4.74	0.00	0.00	4.00	4.74
		2020-21	7.00	8.20	0.00	0.00	7.00	8.20
		2021-22	4.00	4.95	0.00	0.00	4.00	4.95
		2022-23	14.00	14.47	0.00	0.00	14.00	14.47
		<b>Total</b>	<b>78.00</b>	<b>53.93</b>	<b>7.00</b>	<b>1.99</b>	<b>71.00</b>	<b>51.94</b>
6	Department of Tribals Affairs and Hills Development	Upto 2012-13	1338.00	689.49	990.00	559.34	348.00	130.15
		2013-14	608.00	304.61	521.00	278.70	87.00	25.91
		2014-15	714.00	401.66	585.00	296.17	129.00	105.49
		2015-16	543.00	302.49	472.00	263.77	71.00	38.72
		2016-17	600.00	355.52	586.00	338.38	14.00	17.14
		2017-18	543.00	489.96	432.00	403.09	111.00	86.87
		2018-19	481.00	447.02	455.00	429.61	26.00	17.41
		2019-20	388.00	332.37	379.00	330.33	9.00	2.04
		2020-21	782.00	553.25	633.00	436.80	149.00	116.45
		2021-22	441.00	325.17	416.00	322.23	25.00	2.94
		2022-23	677.00	364.50	131.00	171.33	546.00	193.17
		<b>Total</b>	<b>7115.00</b>	<b>4566.04</b>	<b>5600.00</b>	<b>3829.75</b>	<b>1515.00</b>	<b>736.29</b>
7	Industries Department	Upto 2012-13	72.00	63.42	54.00	48.22	18.00	15.20
		2013-14	33.00	19.37	22.00	12.71	11.00	6.66
		2014-15	9.00	1.17	5.00	0.71	4.00	0.46
		2015-16	6.00	1.24	1.00	0.51	5.00	0.73
		2016-17	6.00	1.05	0.00	0.00	6.00	1.05
		2017-18	6.00	0.94	0.00	0.00	6.00	0.94
		2018-19	6.00	1.70	0.00	0.00	6.00	1.70
		2019-20	5.00	1.02	0.00	0.00	5.00	1.02
		2020-21	9.00	3.33	0.00	0.00	9.00	3.33
		2021-22	6.00	3.85	0.00	0.00	6.00	3.85
		2022-23	13.00	6.85	0.00	0.00	13.00	6.85
		<b>Total</b>	<b>171.00</b>	<b>103.94</b>	<b>82.00</b>	<b>62.15</b>	<b>89.00</b>	<b>41.79</b>
8	Department of Information & Public Relation	Upto 2012-13	0.00	0.00	0.00	0.00	0.00	0.00
		2013-14	1.00	0.01	0.00	0.00	1.00	0.01
		2014-15	0.00	0.00	0.00	0.00	0.00	0.00
		2015-16	0.00	0.00	0.00	0.00	0.00	0.00
		2016-17	0.00	0.00	0.00	0.00	0.00	0.00
		2017-18	0.00	0.00	0.00	0.00	0.00	0.00
		2018-19	3.00	0.05	0.00	0.00	3.00	0.05
		2019-20	1.00	0.09	0.00	0.00	1.00	0.09
		2020-21	0.00	0.00	0.00	0.00	0.00	0.00
		2021-22	0.00	0.00	0.00	0.00	0.00	0.00
		2022-23	0.00	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	<b>5.00</b>	<b>0.15</b>	<b>0.00</b>	<b>0.00</b>	<b>5.00</b>	<b>0.15</b>
9	Art & Culture Department	Upto 2012-13	173.00	12.51	88.00	5.59	85.00	6.92
		2013-14	47.00	7.02	23.00	4.18	24.00	2.84
		2014-15	71.00	7.22	24.00	4.19	47.00	3.03
		2015-16	68.00	7.46	42.00	2.82	26.00	4.64
		2016-17	68.00	18.42	20.00	0.32	48.00	18.10
		2017-18	53.00	8.96	8.00	0.36	45.00	8.60
		2018-19	62.00	7.82	15.00	0.37	47.00	7.45

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
		2019-20	50.00	7.32	11.00	0.43	39.00	6.89
		2020-21	54.00	14.82	15.00	0.39	39.00	14.43
		2021-22	47.00	8.45	10.00	0.64	37.00	7.81
		2022-23	78.00	11.89	31.00	2.29	47.00	9.60
		<b>Total</b>	<b>771.00</b>	<b>111.89</b>	<b>287.00</b>	<b>21.58</b>	<b>484.00</b>	<b>90.31</b>
10	Agriculture Department	Upto 2012-13	5.00	0.20	0.00	0.00	5.00	0.20
		2013-14	1.00	0.02	0.00	0.00	1.00	0.02
		2014-15	3.00	1.77	0.00	0.00	3.00	1.77
		2015-16	6.00	9.57	0.00	0.00	6.00	9.57
		2016-17	7.00	8.18	0.00	0.00	7.00	8.18
		2017-18	9.00	7.56	0.00	0.00	9.00	7.56
		2018-19	6.00	11.11	0.00	0.00	6.00	11.11
		2019-20	7.00	8.13	0.00	0.00	7.00	8.13
		2020-21	9.00	8.07	0.00	0.00	9.00	8.07
		2021-22	8.00	7.50	1.00	2.25	7.00	5.25
		2022-23	5.00	2.42	0.00	0.00	5.00	2.42
		<b>Total</b>	<b>66.00</b>	<b>64.53</b>	<b>1.00</b>	<b>2.25</b>	<b>65.00</b>	<b>62.28</b>
11	Horticulture & Soil Conservation	Upto 2012-13	0.00	0.00	0.00	0.00	0.00	0.00
		2013-14	0.00	0.00	0.00	0.00	0.00	0.00
		2014-15	1.00	0.73	0.00	0.00	1.00	0.73
		2015-16	0.00	0.00	0.00	0.00	0.00	0.00
		2016-17	0.00	0.00	0.00	0.00	0.00	0.00
		2017-18	0.00	0.00	0.00	0.00	0.00	0.00
		2018-19	83.00	97.91	54.00	1.59	29.00	96.32
		2019-20	104.00	107.99	0.00	0.00	104.00	107.99
		2020-21	12.00	28.36	0.00	0.00	12.00	28.36
		2021-22	95.00	78.05	17.00	45.05	78.00	33.00
		2022-23	9.00	6.59	0.00	0.00	9.00	6.59
		<b>Total</b>	<b>304.00</b>	<b>319.63</b>	<b>71.00</b>	<b>46.64</b>	<b>233.00</b>	<b>272.99</b>
12	Veterinary & Animal Husbandry	Upto 2012-13	55.00	6.80	17.00	1.30	38.00	5.50
		2013-14	10.00	2.13	1.00	0.10	9.00	2.03
		2014-15	6.00	6.90	0.00	0.00	6.00	6.90
		2015-16	2.00	0.21	0.00	0.00	2.00	0.21
		2016-17	0.00	0.00	0.00	0.00	0.00	0.00
		2017-18	3.00	0.34	0.00	0.00	3.00	0.34
		2018-19	6.00	2.11	0.00	0.00	6.00	2.11
		2019-20	3.00	0.78	0.00	0.00	3.00	0.78
		2020-21	3.00	1.25	0.00	0.00	3.00	1.25
		2021-22	0.00	0.00	0.00	0.00	0.00	0.00
		2022-23	1.00	0.20	0.00	0.00	1.00	0.20
		<b>Total</b>	<b>89.00</b>	<b>20.72</b>	<b>18.00</b>	<b>1.40</b>	<b>71.00</b>	<b>19.32</b>
13	Medical & Health Services	Upto 2012-13	29.00	173.83	25.00	156.43	4.00	17.40
		2013-14	6.00	81.43	6.00	81.43	0.00	0.00
		2014-15	24.00	192.14	24.00	192.14	0.00	0.00
		2015-16	33.00	206.64	33.00	206.64	0.00	0.00
		2016-17	13.00	107.47	8.00	86.14	5.00	21.33
		2017-18	28.00	175.65	13.00	131.63	15.00	44.02
		2018-19	25.00	252.43	14.00	222.97	11.00	29.46
		2019-20	22.00	249.88	11.00	230.08	11.00	19.80
		2020-21	38.00	327.09	21.00	283.39	17.00	43.70
		2021-22	32.00	339.50	22.00	307.04	10.00	32.46
		2022-23	25.00	206.08	1.00	13.15	24.00	192.93
		<b>Total</b>	<b>275.00</b>	<b>2,312.14</b>	<b>178.00</b>	<b>1,911.04</b>	<b>97.00</b>	<b>401.10</b>
14	Fisheries Department	Upto 2012-13	38.00	8.11	28.00	5.63	10.00	2.48
		2013-14	9.00	2.17	7.00	0.89	2.00	1.28

*State Finances Audit Report for the year ended 31 March 2024*

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
		2014-15	7.00	1.99	5.00	0.72	2.00	1.27
		2015-16	5.00	0.76	5.00	0.76	0.00	0.00
		2016-17	3.00	0.68	3.00	0.68	0.00	0.00
		2017-18	8.00	2.59	8.00	2.59	0.00	0.00
		2018-19	4.00	1.04	4.00	1.04	0.00	0.00
		2019-20	5.00	1.46	5.00	1.46	0.00	0.00
		2020-21	6.00	2.22	6.00	2.22	0.00	0.00
		2021-22	3.00	1.55	3.00	1.55	0.00	0.00
		2022-23	5.00	1.41	0.00	0.00	5.00	1.41
		<b>Total</b>	<b>93.00</b>	<b>23.98</b>	<b>74.00</b>	<b>17.54</b>	<b>19.00</b>	<b>6.44</b>
15	Social Welfare Department	Upto 2012-13	70.00	9.39	52.00	6.56	18.00	2.83
		2013-14	9.00	1.41	0.00	0.00	9.00	1.41
		2014-15	7.00	1.07	0.00	0.00	7.00	1.07
		2015-16	12.00	1.10	0.00	0.00	12.00	1.10
		2016-17	11.00	1.20	0.00	0.00	11.00	1.20
		2017-18	16.00	6.95	0.00	0.00	16.00	6.95
		2018-19	18.00	10.48	0.00	0.00	18.00	10.48
		2019-20	23.00	10.99	0.00	0.00	23.00	10.99
		2020-21	27.00	14.25	0.00	0.00	27.00	14.25
		2021-22	17.00	7.92	2.00	4.38	15.00	3.54
		2022-23	8.00	2.84	0.00	0.00	8.00	2.84
<b>Total</b>	<b>218.00</b>	<b>67.60</b>	<b>54.00</b>	<b>10.94</b>	<b>164.00</b>	<b>56.66</b>		
16	Sericulture Department	Upto 2012-13	12.00	25.85	12.00	25.85	0.00	0.00
		2013-14	3.00	11.92	3.00	11.92	0.00	0.00
		2014-15	4.00	0.49	4.00	0.49	0.00	0.00
		2015-16	1.00	6.71	1.00	6.71	0.00	0.00
		2016-17	0.00	0.00	0.00	0.00	0.00	0.00
		2017-18	3.00	0.26	3.00	0.26	0.00	0.00
		2018-19	1.00	0.30	1.00	0.30	0.00	0.00
		2019-20	1.00	0.05	1.00	0.05	0.00	0.00
		2020-21	1.00	0.05	1.00	0.05	0.00	0.00
		2021-22	0.00	0.00	0.00	0.00	0.00	0.00
		2022-23	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>26.00</b>	<b>45.63</b>	<b>26.00</b>	<b>45.63</b>	<b>0.00</b>	<b>0.00</b>		
17	Planning Department	Upto 2012-13	75.00	225.16	53.00	162.92	22.00	62.24
		2013-14	13.00	54.00	4.00	17.33	9.00	36.67
		2014-15	16.00	74.45	5.00	26.93	11.00	47.52
		2015-16	14.00	58.01	5.00	24.06	9.00	33.95
		2016-17	42.00	49.32	0.00	0.00	42.00	49.32
		2017-18	25.00	68.19	0.00	0.00	25.00	68.19
		2018-19	17.00	57.23	0.00	0.00	17.00	57.23
		2019-20	18.00	10.76	0.00	0.00	18.00	10.76
		2020-21	11.00	10.33	0.00	0.00	11.00	10.33
		2021-22	12.00	11.27	2.00	6.06	10.00	5.21
		2022-23	43.00	34.82	0.00	0.00	43.00	34.82
<b>Total</b>	<b>286.00</b>	<b>653.54</b>	<b>69.00</b>	<b>237.30</b>	<b>217.00</b>	<b>416.24</b>		
18	Science & Technology	Upto 2012-13	39.00	28.21	39.00	28.21	0.00	0.00
		2013-14	16.00	6.73	16.00	6.73	0.00	0.00
		2014-15	12.00	1.30	12.00	1.30	0.00	0.00
		2015-16	10.00	0.66	10.00	0.66	0.00	0.00
		2016-17	14.00	0.83	14.00	0.83	0.00	0.00
		2017-18	14.00	2.56	14.00	2.56	0.00	0.00
		2018-19	9.00	1.14	9.00	1.14	0.00	0.00
		2019-20	5.00	0.96	5.00	0.96	0.00	0.00
2020-21	9.00	1.65	9.00	1.65	0.00	0.00		

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
		2021-22	5.00	1.13	5.00	1.13	0.00	0.00
		2022-23	4.00	0.20	0.00	0.00	4.00	0.20
		<b>Total</b>	<b>137.00</b>	<b>45.37</b>	<b>133.00</b>	<b>45.17</b>	<b>4.00</b>	<b>0.20</b>
19	Education (U)	Upto 2012-13	86.00	29.96	72.00	22.84	14.00	7.12
		2013-14	29.00	7.54	18.00	3.45	11.00	4.09
		2014-15	20.00	14.56	7.00	2.65	13.00	11.91
		2015-16	23.00	5.75	17.00	4.24	6.00	1.51
		2016-17	31.00	44.54	15.00	39.15	16.00	5.39
		2017-18	61.00	60.95	1.00	2.72	60.00	58.23
		2018-19	125.00	157.65	68.00	81.22	57.00	76.43
		2019-20	118.00	77.54	68.00	15.73	50.00	61.81
		2020-21	24.00	36.08	0.00	0.00	24.00	36.08
		2021-22	11.00	30.65	1.00	5.33	10.00	25.32
		2022-23	10.00	7.90	0.00	0.00	10.00	7.90
				<b>Total</b>	<b>538.00</b>	<b>473.12</b>	<b>267.00</b>	<b>177.33</b>
20	Education (S)	Upto 2012-13	578.00	119.50	375.00	50.65	203.00	68.85
		2013-14	169.00	29.84	63.00	10.48	106.00	19.36
		2014-15	200.00	174.66	171.00	60.63	29.00	114.03
		2015-16	171.00	151.04	97.00	58.27	74.00	92.77
		2016-17	193.00	171.33	39.00	6.14	154.00	165.19
		2017-18	150.00	110.65	22.00	8.05	128.00	102.60
		2018-19	61.00	82.48	16.00	3.61	45.00	78.87
		2019-20	244.00	321.20	122.00	174.35	122.00	146.85
		2020-21	387.00	218.00	216.00	176.09	171.00	41.91
		2021-22	400.00	341.12	308.00	321.17	92.00	19.95
		2022-23	286.00	72.58	60.00	14.22	226.00	58.36
				<b>Total</b>	<b>2,839.00</b>	<b>1,792.40</b>	<b>1,489.00</b>	<b>883.66</b>
21	Government Polytechnic	Upto 2012-13	0.00	0.00	0.00	0.00	0.00	0.00
		2013-14	0.00	0.00	0.00	0.00	0.00	0.00
		2014-15	0.00	0.00	0.00	0.00	0.00	0.00
		2015-16	0.00	0.00	0.00	0.00	0.00	0.00
		2016-17	0.00	0.00	0.00	0.00	0.00	0.00
		2017-18	0.00	0.00	0.00	0.00	0.00	0.00
		2018-19	0.00	0.00	0.00	0.00	0.00	0.00
		2019-20	0.00	0.00	0.00	0.00	0.00	0.00
		2020-21	2.00	5.90	0.00	0.00	2.00	5.90
		2021-22	3.00	6.15	1.00	5.00	2.00	1.15
		2022-23	14.00	8.71	0.00	0.00	14.00	8.71
		<b>Total</b>	<b>19.00</b>	<b>20.76</b>	<b>1.00</b>	<b>5.00</b>	<b>18.00</b>	<b>15.76</b>
22	Rural Development & Panchayati Raj (RD&PR)	Upto 2012-13	342.00	347.90	301.00	267.36	41.00	80.54
		2013-14	70.00	192.01	31.00	140.28	39.00	51.73
		2014-15	141.00	602.50	57.00	127.64	84.00	474.86
		2015-16	102.00	700.86	1.00	11.13	101.00	689.73
		2016-17	106.00	800.42	1.00	0.07	105.00	800.35
		2017-18	100.00	919.74	0.00	0.00	100.00	919.74
		2018-19	72.00	906.64	0.00	0.00	72.00	906.64
		2019-20	68.00	1,055.82	0.00	0.00	68.00	1,055.82
		2020-21	108.00	1,922.29	0.00	0.00	108.00	1,922.29
		2021-22	86.00	1,273.01	27.00	669.47	59.00	603.54
		2022-23	117.00	1,419.53	0.00	0.00	117.00	1,419.53
		<b>Total</b>	<b>1,312.00</b>	<b>10,140.72</b>	<b>418.00</b>	<b>1,215.95</b>	<b>894.00</b>	<b>8,924.77</b>
23	Municipal Administration, Housing & Urban	Upto 2012-13	176.00	150.40	142.00	136.31	34.00	14.09
		2013-14	41.00	41.52	28.00	34.31	13.00	7.21
		2014-15	45.00	47.71	38.00	38.06	7.00	9.65
		2015-16	40.00	57.93	0.00	0.00	40.00	57.93

*State Finances Audit Report for the year ended 31 March 2024*

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
	Development (MAHUD)	2016-17	28.00	36.70	0.00	0.00	28.00	36.70
		2017-18	55.00	96.55	0.00	0.00	55.00	96.55
		2018-19	39.00	69.39	0.00	0.00	39.00	69.39
		2019-20	48.00	192.37	6.00	8.10	42.00	184.27
		2020-21	44.00	208.17	7.00	13.88	37.00	194.29
		2021-22	36.00	88.00	14.00	49.40	22.00	38.60
		2022-23	40.00	200.61	1.00	1.14	39.00	199.47
		<b>Total</b>	<b>592.00</b>	<b>1,189.35</b>	<b>236.00</b>	<b>281.20</b>	<b>356.00</b>	<b>908.15</b>
24	Forest Department	Upto 2012-13	90.00	193.88	90.00	193.88	0.00	0.00
		2013-14	26.00	25.03	26.00	25.03	0.00	0.00
		2014-15	30.00	13.22	29.00	11.79	1.00	1.43
		2015-16	25.00	31.36	23.00	30.17	2.00	1.19
		2016-17	26.00	22.90	22.00	17.25	4.00	5.65
		2017-18	23.00	21.51	11.00	2.60	12.00	18.91
		2018-19	22.00	21.09	12.00	3.41	10.00	17.68
		2019-20	24.00	18.09	12.00	2.33	12.00	15.76
		2020-21	23.00	37.50	13.00	3.31	10.00	34.19
		2021-22	21.00	29.86	16.00	12.96	5.00	16.90
		2022-23	30.00	26.89	25.00	17.23	5.00	9.66
		<b>Total</b>	<b>340.00</b>	<b>441.33</b>	<b>279.00</b>	<b>319.96</b>	<b>61.00</b>	<b>121.37</b>
25	Co-Operation Department	Upto 2012-13	5.00	0.92	5.00	0.92	0.00	0.00
		2013-14	4.00	0.79	4.00	0.79	0.00	0.00
		2014-15	3.00	2.69	1.00	0.86	2.00	1.83
		2015-16	3.00	0.82	3.00	0.82	0.00	0.00
		2016-17	4.00	1.67	4.00	1.67	0.00	0.00
		2017-18	6.00	1.85	6.00	1.85	0.00	0.00
		2018-19	5.00	1.84	5.00	1.84	0.00	0.00
		2019-20	4.00	1.63	4.00	1.63	0.00	0.00
		2020-21	5.00	1.06	5.00	1.06	0.00	0.00
		2021-22	7.00	1.18	7.00	1.18	0.00	0.00
		2022-23	9.00	1.13	0.00	0.00	9.00	1.13
		<b>Total</b>	<b>55.00</b>	<b>15.58</b>	<b>44.00</b>	<b>12.62</b>	<b>11.00</b>	<b>2.96</b>
26	Law Department	Upto 2012-13	20.00	0.36	20.00	0.36	0.00	0.00
		2013-14	1.00	0.05	1.00	0.05	0.00	0.00
		2014-15	1.00	0.01	1.00	0.01	0.00	0.00
		2015-16	0.00	0.00	0.00	0.00	0.00	0.00
		2016-17	5.00	0.08	5.00	0.08	0.00	0.00
		2017-18	9.00	0.75	9.00	0.75	0.00	0.00
		2018-19	19.00	0.80	19.00	0.80	0.00	0.00
		2019-20	24.00	1.23	6.00	0.95	18.00	0.28
		2020-21	0.00	0.00	0.00	0.00	0.00	0.00
		2021-22	0.00	0.00	0.00	0.00	0.00	0.00
		2022-23	0.00	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	<b>79.00</b>	<b>3.28</b>	<b>61.00</b>	<b>3.00</b>	<b>18.00</b>	<b>0.28</b>
27	Public Works Department	Upto 2012-13	1.00	0.01	1.00	0.01	0.00	0.00
		2013-14	0.00	0.00	0.00	0.00	0.00	0.00
		2014-15	0.00	0.00	0.00	0.00	0.00	0.00
		2015-16	0.00	0.00	0.00	0.00	0.00	0.00
		2016-17	0.00	0.00	0.00	0.00	0.00	0.00
		2017-18	2.00	6.00	2.00	6.00	0.00	0.00
		2018-19	0.00	0.00	0.00	0.00	0.00	0.00
		2019-20	0.00	0.00	0.00	0.00	0.00	0.00
		2020-21	0.00	0.00	0.00	0.00	0.00	0.00
		2021-22	0.00	0.00	0.00	0.00	0.00	0.00
		2022-23	0.00	0.00	0.00	0.00	0.00	0.00

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
					Received		Outstanding	
			No. of vouchers	Amount	No. of vouchers	Amount	No. of vouchers	Amount
		<b>Total</b>	3.00	6.01	3.00	6.01	0.00	0.00
28	District Administration	Upto 2012-13	121.00	6.13	108.00	5.63	13.00	0.50
		2013-14	21.00	1.12	20.00	1.09	1.00	0.03
		2014-15	13.00	0.42	12.00	0.38	1.00	0.04
		2015-16	0.00	0.00	0.00	0.00	0.00	0.00
		2016-17	0.00	0.00	0.00	0.00	0.00	0.00
		2017-18	1.00	0.05	0.00	0.00	1.00	0.05
		2018-19	0.00	0.00	0.00	0.00	0.00	0.00
		2019-20	0.00	0.00	0.00	0.00	0.00	0.00
		2020-21	0.00	0.00	0.00	0.00	0.00	0.00
		2021-22	0.00	0.00	0.00	0.00	0.00	0.00
		2022-23	0.00	0.00	0.00	0.00	0.00	0.00
				<b>Total</b>	<b>156.00</b>	<b>7.72</b>	<b>140.00</b>	<b>7.10</b>
29	Other Administrative Services	Upto 2012-13	6.00	0.17	6.00	0.17	0.00	0.00
		2013-14	0.00	0.00	0.00	0.00	0.00	0.00
		2014-15	1.00	0.01	1.00	0.01	0.00	0.00
		2015-16	3.00	0.02	3.00	0.02	0.00	0.00
		2016-17	0.00	0.00	0.00	0.00	0.00	0.00
		2017-18	3.00	0.03	3.00	0.03	0.00	0.00
		2018-19	27.00	0.32	27.00	0.32	0.00	0.00
		2019-20	22.00	0.36	22.00	0.36	0.00	0.00
		2020-21	0.00	0.00	0.00	0.00	0.00	0.00
		2021-22	0.00	0.00	0.00	0.00	0.00	0.00
		2022-23	0.00	0.00	0.00	0.00	0.00	0.00
				<b>Total</b>	<b>62.00</b>	<b>0.91</b>	<b>62.00</b>	<b>0.91</b>
30	Finance Department	Upto 2012-13	3.00	0.09	1.00	0.04	2.00	0.05
		2013-14	11.00	9.46	0.00	0.00	11.00	9.46
		2014-15	0.00	0.00	0.00	0.00	0.00	0.00
		2015-16	0.00	0.00	0.00	0.00	0.00	0.00
		2016-17	0.00	0.00	0.00	0.00	0.00	0.00
		2017-18	0.00	0.00	0.00	0.00	0.00	0.00
		2018-19	0.00	0.00	0.00	0.00	0.00	0.00
		2019-20	0.00	0.00	0.00	0.00	0.00	0.00
		2020-21	0.00	0.00	0.00	0.00	0.00	0.00
		2021-22	0.00	0.00	0.00	0.00	0.00	0.00
		2022-23	0.00	0.00	0.00	0.00	0.00	0.00
				<b>Total</b>	<b>14.00</b>	<b>9.55</b>	<b>1.00</b>	<b>0.04</b>
31	Welfare of Minorities & Other Backward Classes (MOBC)	Upto 2012-13	56.00	43.44	37.00	31.87	19.00	11.57
		2013-14	8.00	3.12	4.00	1.98	4.00	1.14
		2014-15	7.00	3.40	4.00	2.30	3.00	1.10
		2015-16	6.00	3.26	3.00	1.56	3.00	1.70
		2016-17	2.00	0.37	0.00	0.00	2.00	0.37
		2017-18	13.00	4.39	0.00	0.00	13.00	4.39
		2018-19	8.00	4.52	0.00	0.00	8.00	4.52
		2019-20	7.00	2.31	0.00	0.00	7.00	2.31
		2020-21	10.00	12.64	0.00	0.00	10.00	12.64
		2021-22	5.00	11.68	2.00	10.10	3.00	1.58
		2022-23	12.00	13.08	0.00	0.00	12.00	13.08
				<b>Total</b>	<b>134.00</b>	<b>102.21</b>	<b>50.00</b>	<b>47.81</b>
32	Information Technology	Upto 2012-13	12.00	5.87	12.00	5.87	0.00	0.00
		2013-14	8.00	2.00	8.00	2.00	0.00	0.00
		2014-15	5.00	2.00	5.00	2.00	0.00	0.00
		2015-16	13.00	2.20	13.00	2.20	0.00	0.00
		2016-17	8.00	2.00	8.00	2.00	0.00	0.00
		2017-18	1.00	1.00	1.00	1.00	0.00	0.00

*State Finances Audit Report for the year ended 31 March 2024*

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
		2018-19	4.00	2.03	4.00	2.03	0.00	0.00
		2019-20	2.00	2.18	1.00	2.00	1.00	0.18
		2020-21	1.00	2.00	1.00	2.00	0.00	0.00
		2021-22	3.00	6.40	3.00	6.40	0.00	0.00
		2022-23	5.00	7.00	0.00	0.00	5.00	7.00
		<b>Total</b>	<b>62.00</b>	<b>34.68</b>	<b>56.00</b>	<b>27.50</b>	<b>6.00</b>	<b>7.18</b>
33	Labour Department	Upto 2012-13	3.00	1.15	3.00	1.15	0.00	0.00
		2013-14	1.00	0.15	1.00	0.15	0.00	0.00
		2014-15	1.00	0.05	1.00	0.05	0.00	0.00
		2015-16	2.00	0.62	0.00	0.00	2.00	0.62
		2016-17	2.00	0.55	0.00	0.00	2.00	0.55
		2017-18	6.00	35.81	0.00	0.00	6.00	35.81
		2018-19	3.00	0.55	0.00	0.00	3.00	0.55
		2019-20	4.00	17.59	0.00	0.00	4.00	17.59
		2020-21	5.00	44.32	0.00	0.00	5.00	44.32
		2021-22	8.00	14.84	0.00	0.00	8.00	14.84
		2022-23	3.00	4.16	0.00	0.00	3.00	4.16
				<b>Total</b>	<b>38.00</b>	<b>119.79</b>	<b>5.00</b>	<b>1.35</b>
34	Power	Upto 2012-13	0.00	0.00	0.00	0.00	0.00	0.00
		2013-14	3.00	1.31	3.00	1.31	0.00	0.00
		2014-15	59.00	313.44	59.00	313.44	0.00	0.00
		2015-16	100.00	499.44	77.00	360.25	23.00	139.19
		2016-17	110.00	607.35	78.00	388.66	32.00	218.69
		2017-18	62.00	464.31	57.00	310.71	5.00	153.60
		2018-19	53.00	361.84	29.00	211.30	24.00	150.54
		2019-20	49.00	222.30	29.00	57.95	20.00	164.35
		2020-21	70.00	275.11	11.00	100.00	59.00	175.11
		2021-22	81.00	303.70	0.00	0.00	81.00	303.70
		2022-23	87.00	194.64	0.00	0.00	87.00	194.64
				<b>Total</b>	<b>674.00</b>	<b>3,243.44</b>	<b>343.00</b>	<b>1,743.62</b>
35	Manipur Fire Service	Upto 2012-13	0.00	0.00	0.00	0.00	0.00	0.00
		2013-14	0.00	0.00	0.00	0.00	0.00	0.00
		2014-15	0.00	0.00	0.00	0.00	0.00	0.00
		2015-16	0.00	0.00	0.00	0.00	0.00	0.00
		2016-17	1.00	0.01	1.00	0.01	0.00	0.00
		2017-18	0.00	0.00	0.00	0.00	0.00	0.00
		2018-19	0.00	0.00	0.00	0.00	0.00	0.00
		2019-20	0.00	0.00	0.00	0.00	0.00	0.00
		2020-21	1.00	0.02	1.00	0.02	0.00	0.00
		2021-22	0.00	0.00	0.00	0.00	0.00	0.00
		2022-23	0.00	0.00	0.00	0.00	0.00	0.00
				<b>Total</b>	<b>2.00</b>	<b>0.03</b>	<b>2.00</b>	<b>0.03</b>
36	Transport Department	Upto 2012-13	0.00	0.00	0.00	0.00	0.00	0.00
		2013-14	0.00	0.00	0.00	0.00	0.00	0.00
		2014-15	0.00	0.00	0.00	0.00	0.00	0.00
		2015-16	1.00	0.15	0.00	0.00	1.00	0.15
		2016-17	1.00	0.15	0.00	0.00	1.00	0.15
		2017-18	0.00	0.00	0.00	0.00	0.00	0.00
		2018-19	2.00	0.04	0.00	0.00	2.00	0.04
		2019-20	1.00	0.09	0.00	0.00	1.00	0.09
		2020-21	0.00	0.00	0.00	0.00	0.00	0.00
		2021-22	0.00	0.00	0.00	0.00	0.00	0.00
		2022-23	0.00	0.00	0.00	0.00	0.00	0.00
				<b>Total</b>	<b>5.00</b>	<b>0.43</b>	<b>0.00</b>	<b>0.00</b>

Sl. No.	Department	Year of payment of grant	Total grants paid		Utilization certificate			
			No. of vouchers	Amount	Received		Outstanding	
					No. of vouchers	Amount	No. of vouchers	Amount
37	Tourism Department	Upto 2012-13	0.00	0.00	0.00	0.00	0.00	0.00
		2013-14	0.00	0.00	0.00	0.00	0.00	0.00
		2014-15	0.00	0.00	0.00	0.00	0.00	0.00
		2015-16	0.00	0.00	0.00	0.00	0.00	0.00
		2016-17	1.00	3.00	0.00	0.00	1.00	3.00
		2017-18	0.00	0.00	0.00	0.00	0.00	0.00
		2018-19	1.00	2.00	0.00	0.00	1.00	2.00
		2019-20	1.00	2.00	0.00	0.00	1.00	2.00
		2020-21	0.00	0.00	0.00	0.00	0.00	0.00
		2021-22	1.00	2.50	0.00	0.00	1.00	2.50
		2022-23	0.00	0.00	0.00	0.00	0.00	0.00
		<b>Total</b>	<b>4.00</b>	<b>9.50</b>	<b>0.00</b>	<b>0.00</b>	<b>4.00</b>	<b>9.50</b>
38	Relief and Disaster Management Department	Upto 2012-13	0.00	0.00	0.00	0.00	0.00	0.00
		2013-14	0.00	0.00	0.00	0.00	0.00	0.00
		2014-15	0.00	0.00	0.00	0.00	0.00	0.00
		2015-16	0.00	0.00	0.00	0.00	0.00	0.00
		2016-17	0.00	0.00	0.00	0.00	0.00	0.00
		2017-18	1.00	0.20	1.00	0.20	0.00	0.00
		2018-19	0.00	0.00	0.00	0.00	0.00	0.00
		2019-20	0.00	0.00	0.00	0.00	0.00	0.00
		2020-21	0.00	0.00	0.00	0.00	0.00	0.00
		2021-22	0.00	0.00	0.00	0.00	0.00	0.00
		2022-23	1.00	0.30	0.00	0.00	1.00	0.30
		<b>Total</b>	<b>2.00</b>	<b>0.50</b>	<b>1.00</b>	<b>0.20</b>	<b>1.00</b>	<b>0.30</b>
		<b>Grand Total</b>	<b>16,843.00</b>	<b>26,086.92</b>	<b>10,244.00</b>	<b>11,000.07</b>	<b>6,599.00</b>	<b>15,086.85</b>

Source: O/o the Principal Accountant General (A&E), Manipur.

**Appendix 4.2**

(Reference: Paragraph 4.2)

**Department wise position of AC Bills drawn and outstanding AC Bills as on 31 March 2024**

(₹ in crore)

Sl. No.	Name of Department	No. of outstanding AC bills	Unadjusted Amount
1	Medical & Health Services	378	1,227.94
2	Education(S) Department	225	1,124.38
3	Planning Department	160	1,302.33
4	Police Department	133	670.18
5	Department of Tribal Affairs and Hills Development	124	230.85
6	Tourism Department	99	264.56
7	Sports & Youth Services Department	85	176.81
8	State Council of Educational Research & Training Department	84	28.15
9	Municipal Administration, Housing & Urban Development	55	194.39
10	Rural Development & Panchayati Raj	55	1,245.66
11	Horticulture Department	54	56.31
12	Education(U) Department	51	33.35
13	Welfare of Minorities and other Backward Classes	43	86.31
14	Government Polytechnic	31	59.22
15	Social Welfare Department	30	153.42
16	Department of Information Public Relations	28	4.74
17	Industries Department	26	22.82
18	Veterinary & Animal Husbandry	25	8.32
19	Labour Department	24	26.24
20	Relief and Disaster Management Department	17	23.03
21	Art & Culture Department	15	39.61
22	Fisheries Department	15	25.67
23	Agriculture Department	14	33.34
24	Finance Department	14	76.86
25	Family & Children Welfare Bureau	11	5.73
26	Excise Department	10	5.01
27	State Academy of Training	10	3.16
28	Power Department	9	85.67
29	Transport Department	9	22.68
30	Forest Department	8	26.89
31	General Administrative Department (GAD)	8	6.41
32	Treasuries & Accounts Department	8	3.33
33	Jail (Prison) Department	7	7.40
34	Sericulture Department	7	21.17
35	Food & Civil Supply	6	6.70
36	Co-Operation Department	5	2.23
37	District Administration	5	1.40
38	Election Department	5	42.94
39	Manipur Public Service Commission	5	1.94
40	Adult Education	3	0.85
41	Vigilance Department	3	5.99
42	Assembly Secretariat	2	3.83
43	Directorate of Civil Defence	2	0.59
44	Information Technology	2	8.58
45	Town Planning Department	2	1.40
46	Governor Secretariat	1	1.25
47	Law Department	1	0.04
48	Local Fund Department	1	0.03
49	Manipur Fire Service	1	0.09
50	Printing & Stationery Department	1	0.04
	<b>Total</b>	<b>1,917</b>	<b>7,379.84</b>

Source: O/o the Principal Accountant General (A&E), Manipur.

## Appendix 4.3

(Reference: Paragraph 4.8)

## Statement showing funds transferred to the State Implementing Agencies under Programmes/Schemes outside the State Budget during 2023-24

(₹ in crore)

Government of India Scheme	Implementing Agency	Amount
<b>Centrally Sponsored Scheme</b>		
Incentivization of Panchayat	Bishnupur Zilla Panchayat	0.00
	Keinou-GP	0.00
	Luwangsangbam-GP	0.00
	Waiton-GP	0.00
	Top Dusara- GP	0.00
	Wangoo-GP	0.00
	Khundrakpam-GP	0.00
	Angtha-GP	0.00
	Heingang-GP	0.00
	Mayeng Lamjao-GP	0.00
	Imphal West Zilla Panchayat	0.00
	State Institute of Rural Development, (SIRD), Imphal	0.00
	Zila Kakching Zila Parishad	0.00
Rashtriya Gokul Mission	Manipur Livestock Development Board Ltd.	0.00
Conservation of Aquatic Eco systems	Directorate of Environment, Department of Environment and Forests, Govt. of Manipur	0.00
Development of Skills	Jan Shikshan Sansthan, Imphal West (Manipur)	0.00
	Jan Shikshan Sansthan, Senapati	0.00
	Jan Shikshan Sansthan, Thoubal	0.00
	Jan Shikshan Sansthan (JSS)	0.00
	Wangjing Women and Girls Society WWAGS	0.00
Rashtriya Gram Swaraj Abhiyan (RGSA)	Directorate of Rural Development and Panchayati Raj, Government of Manipur	8.20
Ayushman Bharat-Pradhan Mantri Jan Arogya (PMJAY)	State Health Agency Manipur	2,917.38
National Action Plan for Drug Demand Reduction (SJE)	Born Again Rehabilitation Centre, Ukhrul, Manipur	41.73
	The Bishnupur District Rural Social Welfare Society	31.76
	Community Development Programme Centre	33.85
	Galaxy Club	62.56
	Institute for Social Disease	91.76
	Integrated Women & Child Development Centre	57.10
	Kha- Manipur Yoga and Nature Cure Association	87.53
	Manipur Rural Institute Society	32.18
	Nirvana Foundation	19.37
	Social Upliftment Association	33.69
	Agent for Social Change	32.43
	Social Development & Rehabilitation Council	0.00
	Social Awareness Service Organisation, IDU 250 plus OST60	21.77
	Rural Development Association	37.41
	Rural Development Foundation Association	54.40
	Rural Development Society, Manipur	30.00
	Rural Health Organisation, Imphal	48.94
	Rural Voluntary Services	32.14
	Sneha Bhavan	36.60
	Social Care Ministry	6.32
	Social Reformation and Development Organisation	66.44
	The Centre of Mental Hygiene	68.68
	The Youth Development Organisation	58.04
United Voluntary Youth Council	42.07	
Centre for Development Activities	23.61	

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Government of India Scheme	Implementing Agency	Amount
Atal Vayo Abhyuday Yojana (AVYAY)	Centre of Rural Upliftment Service (CRUS)	25.20
	Ima Leimarel Women Welfare Association	23.82
	Integrated Rural Development Agency	5.94
	Integrated Rural Development And Educational Organisation (IRDEO)	18.69
	Integrated Rural Upliftment Srvices	28.97
	Kumbi Khullakpam Leikai Womens Assocaiton	21.02
	Bashikhong Chanura Sinlon Lup	2.01
	Universal Caring Mission	11.09
	Thadou Baptist association	2.70
	Rural Industries Development Association	51.56
	Health for All Organisation	37.12
	Social Development & Rehabilitation Council	20.80
	Human Empowerment for Social Integration	11.37
	Humane Connect foundation	12.85
	People Empowerment and Development Association	12.45
	Social Affairs for Voluntary Empowerment - 3	12.55
	New Integrated Rural Management Agency	40.59
	Revival Foundation	6.88
	Rural Development Society, Manipur	0.00
	Rural Peoples Development Organization	47.30
	Rural Service Agency (RUSA)	23.89
	South Eastern Rural Development Organisation	21.44
	Social Human Action for Rural Empowerment Society	34.22
	Society for Womens Education Action and Reflection	0.00
	United Hill Peoples Development Society	41.29
	United Rural Development Service	28.04
Volunteers For Rural Health and Action (VORHA)	10.47	
Wangjing Women and Girls Society (WWAGS)	173.81	
Youth Progressive Organization (YPO)	22.87	
SAMBAL (Beti Bachao Beti Padhao One Stop Centre Mahila Police Volunteer Women helpline Nari Adalat etc.)	Deputy Commissioner, Bishnupur	0.00
	DC One Stop Centre, Churachandpur	0.00
	Deputy Commissioner, Chandel	0.00
	District Magistrate, One Stop Centre, Imphal East	0.00
	Deputy Commissioner Jiribam MDM	0.00
	Deputy Commissioner Kamjong	0.00
	Deputy Commissioner, Kakching & District Programme Officer, ICDS Thoubal	0.00
	Deputy commissioner Kangpokpi MDM	0.00
	DM One Stop Centre, Noney	0.00
	OSC PZL Manipur	0.00
	Deputy Commissioner, Senapati	0.00
	PIA TML 5	0.00
	One Stop Centre Scheme, Thoubal District, Manipur	0.00
	Deputy Commissioner, Tengnoupal	0.00
	Deputy Commissioner, Ukhrul	0.00
	Deputy Commissioner, Imphal West	0.00
Department of Social Welfare, Government of Manipur	0.00	
Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)	Regional Institute of Medical Sciences(RIMS), Imphal	0.00
Edible Oil -Oil Palm (Krishionnati Yojna)	Central Agriculture University	0.00
	Department of Agriculture, Manipur	0.00
Organic Value Chain Development for North East Region	Manipur Organic Mission Agency (MOMA)	0.00
Agriculture Census and Statistics	Office of Agriculture Officer (Market Intelligence), Manipur	0.00
Rashtriya Krishi Vikas Yojna	Central Agricultural University, Manipur	164.90

Government of India Scheme	Implementing Agency	Amount
Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission	Public Health Engineering Department, Government of Manipur	0.00
Boys and Girls Hostel OBC	Regional Institute of Medical Sciences (RIMS), Imphal	28.34
	Central Agricultural University	0.00
Promotion of Apprenticeship	NHPC Loktak Power Station Manipur	0.00
National Programme for Dairy Development	Manipur Milk Producers Co-operative Union Ltd.	0.00
National Career Service	NIELIT Imphal	0.00
SAMARTHYA (Shakti Sadan (Swadhar Ujjawala Widow Home) Shakhi Niwas Palna PMMVY Naional Hub for Women Empowerment Gender Budgeting Research Skilling Training Media etc.)	Beti Bachao Beti Padhao (BBBP) Senapati	0.00
	Deputy Commissioner, Chandel	0.00
	District Collector Imphal East BBBP	0.00
	Department of Social Welfare, Government of Manipur	0.00
<b>Sub-Total (CSS) :</b>		<b>4,918.14</b>
Central Sector Scheme		
Government of India Scheme	Implementing Agency	Amount
Biotechnology Research and Development	Central Agricultural University	0.00
	Institute of Bioresources and Sustainable Development	0.00
	Manipur University	0.00
	JNIMS Porompat Imphal East	0.00
	Regional TASAR Research Station, Imphal	0.00
Industrial and Entrepreneurship Development	Central Agricultural University	0.00
Schemes of North East Council - Special Development Projects	Central Agricultural University	0.00
	Eastern Border Areas Development Authority Manipur	0.00
	Indira Gandhi National Tribal University - Regional Campus Manipur	0.00
	Manipur Industrial Development Corporation Ltd	0.00
	Manipur University	0.00
	District Rural Development Agency, Churachandpur	0.00
	District Rural Development Agency Chandel	0.00
	Deputy Commissioner, Tengnoupal	0.00
	N.G. College, Imphal	0.00
	State Forest Development Agency, Manipur	0.00
	EE, Technical and Promotional Cell (Hill-II), RCS Office, Imphal, Manipur	0.00
	Planning Department, Govt. of Manipur	0.00
	Director of University and Higher Education, Manipur	0.00
Schemes of North East Council - Special Development Projects - Concl'd.	Directorate of Information Technology and Communication Manipur	0.00
	NT Theatre Manipur	0.00
	Tourism Corporation of Manipur Limited	0.00
Research, Education and Training Outreach (REACHOUT)	Manipur University	0.00
Free Coaching and Allied Schemes for Minorities	Human Development Agency	0.00
	Yaiphabi Handloom Weavers Co-operative Society Ltd.	18.80
	Youths Step Forward Centre	0.00
Management Support to Rural Development Programs and Strengthening of District Planning Process	State Institute of Rural Development, (SIRD), Imphal	78.22
Schemes for differently Abled persons	Relief Centre for the Welfare of Differently Abled Persons Manipur	0.00
	Director of Social Welfare	6.00
Media and Publicity-Panchayati Raj	Directorate of RD Government of Manipur	0.00
Top Class Education for SCs	National Institute of Technology, Manipur	0.00
	Council for Development of Poor & Labourers	0.00

<b>Government of India Scheme</b>	<b>Implementing Agency</b>	<b>Amount</b>
Deendayal Disabled Rehabilitation Scheme	Centre for Development Activities	0.00
	Education Research Cell	0.00
	Educational and Rural Development Organisation	0.00
	Achievement of Rising Maiden for Institute for Children with Disabilities Manipur	0.00
	Kangchup Area Tribal Women Society	0.00
	Manipur Guidance Centre (MAGC)	0.00
	Imphal Guardian Society	0.00
	The Pioneer Development Association	0.00
	People Advance in Social Service, Churachandpur	0.00
	Re-Creation A voluntary Agency	0.00
	Rural Development Society, Manipur	0.00
	Regional Institute of Handicapped Persons (RIHP)	0.00
	Society for Empowerment of the Disabled	0.00
Social and Health Development Organisation	0.00	
Deendayal Disabled Rehabilitation Scheme - Concl'd.	Social Human Action for Rural Empowerment Society	0.00
	The Centre of Mental Hygiene	0.00
	The Development for Women's Programme Centre	0.00
	Type Writing Institution & Rural Development Services (TWIRDS)	0.00
The Women's Economic Development Society (WEDS)		0.00
		0.00
Capacity Development CSO and NSSO	Department of Economic and Statistics, Manipur	540.28
National Fellowship and Scholarship for higher education of ST Students	Indian Institute of Information Technology, Manipur	18.96
	National Institute of Technology, Manipur	0.15
National Hydrology Project	Irrigation and Flood Control Department, Govt. of Manipur	450.00
Scheme of Human Resource Development in Sports	M/S National Sports University Society	294.17
Assistance to IHMS/FCIs/IITM/NIWS	Institute of Hotel Management, Catering Technology & Applied Nutrition, Imphal, Manipur	0.00
Handloom Weaver Comprehensive Welfare Scheme (HWCWS)	Department of Textiles, Commerce & Industry	0.00
Member of Parliament Local Area Development Scheme (MPLAD)	Deputy Commissioner Imphal East	0.00
	Deputy Commissioner, Imphal West	0.00
	Deputy Commissioner ,Senapati	0.00
	Deputy Commissioner, Churachandpur	0.00
Science and Technology Institutional and Human Capacity Building	Central Agricultural University	0.00
	Manipur University	0.00
	Manipur Science & Technology Council	0.00
	Oriental College,(Autonomous)	0.00
	National Institute of Technology, Manipur	0.00
Handicrafts Artisans comprehensive welfare scheme	Female Handloom Handicraft Cooperative Society Ltd	0.00
	Alliance for Integrated Management	0.00
Human Resource Development- Handicrafts	Manipur Khadi & Village Industries Board	0.00
Ambedkar Hastshilp Vikas Yojana	The Yaipha Thourang Handloom & Handicrafts Co-operative Society Limited	0.00
Ambedkar Hastshilp Vikas Yojana - Concl'd.	Female Handloom Handicraft Cooperative Society Ltd	0.00
	Sanathoi Silk Embroidery Handloom and Handicraft Cooperative Society Ltd.	0.00
	Luwangpokpa Women Welfare Association	0.00
	Khagemba Handloom & Handicrafts Co-operative Society Ltd.	0.00
	Chingsanglakpam Handicraft Cooperative Society Ltd	0.00
	Network of Rural Upliftment	0.00
	Development Advocacy of Rights for Indigenous	0.00
	Alliance for Integrated Management	0.00
	Rural Backward Development Organisation	0.00

Government of India Scheme	Implementing Agency	Amount
Design and Technical Upgradation Scheme	Luwangpokpa Women Welfare Association	0.00
	Khagemba Handloom & Handicrafts Co-operative Society Ltd.	0.00
	Network of Rural Upliftment	0.00
	Peoples Education for Awareness and Communication	0.00
Research and Development - Handicrafts	Kangla Handloom and Handicraft Artisans Co-operative Society Ltd	0.00
Marketing Support and Services	Crafts And Social Development Organisation	0.00
	Luwangpokpa Women Welfare Association	0.00
	Development Advocacy of Rights for Indigenous	0.00
	Peoples Education for Awareness and Communication	0.00
Development of Infrastructure for Promotion of Health Research	RIMS, Regional Medical Institute of Medical Sciences, Imphal, Manipur	0.00
Innovation, Technology Development and Deployment	Unique Trust	0.00
	Central Agricultural University	0.00
	Kangla Foundation	0.00
	Manipur University	0.00
	Centre for Human Resource and Economic Development	0.00
	Rural Economic Development Foundation	0.00
	Centre for Rural Empowerment and Development Organisation	0.00
Innovation, Technology Development and Deployment - Concl'd.	Peoples Development Foundation	0.00
	Hill Area Development Society	0.00
	The Green Foundation	0.00
	Science Teachers Forum, Manipur	0.00
	Manipur Educational Development and Research Association	0.00
Centenaries and Anniversaries, Celebrations and Schemes	Arts and Culture Department, Manipur	62.65
	Mangailak Development Mission Society	2.00
	Women and Child Care Mission	0.00
	Chil Chil Asian Mission Society (CHAMS), Kanglatongbi, Manipur	9.00
Infrastructure and Technology Development Scheme	Luwangpokpa Handicrafts Producer Company Limited	0.00
Kala Sanskriti Vikas Yojana	Unique Trust	0.00
	Guru Abunghal Dance & Music Centre	0.00
	Actor Repertory Theatre	0.00
	The Apunba Cultural Training Association (ACTA)	0.00
	Heibok Ningthou Thang-Ta Association	0.00
	All Manipur Gouranggalila & Sansenba Artist Association	0.00
	Allied Sciences and Social Development Organisation	0.00
	Banian Repertory Theatre	0.00
	Cultural Development Society (CDS)	0.00
	Centre for Social & Cultural Development Manipur	0.00
	Chorus Repertory Theatre	0.00
	The Centre for Youth & Cultural Activities	0.00
	Ougree Theatre Repertory	0.00
	Kanglei Enat Thang-Ta shindam Sanglen (KETTSS), Manipur	0.00
	Forward Artistes Centre En-Camped (FACE)	0.00
	Friends Re-Union For Development	0.00
	Goodwill Foundation for Culture	0.00
	The Guru Natek Meitei Pung Research Institute	0.00
	Harimati Dance & Music Centre	0.00
	Huyen Lallong Manipur Thang Ta Cultural Association	0.00
	Iriblung	0.00
Huyel Langlon Thang Ta Association Manipur	0.00	
Hula Sindamsang	0.00	

Government of India Scheme	Implementing Agency	Amount
	Academy of Indigenous Music (AIM)	0.00
	Institute of Performing Arts	0.00
	Manipuri Jagoi Marup	0.00
	Kanglei Mime Theatre Repertory	0.00
	Media Theatre Institute	0.00
	The Kuki Custom Culture and Tradition Research Institute	0.00
	Kanglei Living Arts	0.00
	Kongpal Nupee Eshei Marup	0.00
	Kha Manipur Hindustani Sangeet Mahavidyalaya	0.00
	Khoriphaba Artistes Association	0.00
	Khenjonglang (A Centre for Theatre Research Production and Community Welfare)	0.00
	Kala Sanskriti Vikas Yojana - Contd.	Khurai Kala Bidya Bhavan
Kalashetra Manipur		0.00
Kangleipak Thang Ta Cultural Association		0.00
Kanglei Shaktam Langba Kanglup		0.00
The Linthoingambi Art and Cultural Development Organisation		0.00
Lairenkabi Youth Dramatic Union		0.00
Lalit Kala Sangam		0.00
Lamhil Kuki Cultural Research Centre		0.00
Langmeidong Dramatic Union		0.00
Lianda Folk and Classical Academy		0.00
Liberty Theatre		0.00
Loijing Loya Leimarol Yaiphakol		0.00
Manipur Dramatic Union		0.00
Manipuri Ensemble		0.00
The Meitei Traditional Dance Teaching School and Performing Centre, Imphal		0.00
Meihourol Inat Thang-Ta Apunba Lup		0.00
The Manipuri Manaharsai Ashram		0.00
Care Mission		0.00
Manipur Integrated Cultural Centre		0.00
Leimayon Arts Centre		0.00
The Thoubal District Art Development Association		0.00
Peoples Socio Cultural Organisation		0.00
Guru Irabot Institute of Manipur Culture		0.00
Eastern Thang-Ta Organisation		0.00
The Kha Manipur Thang-Ta Sindam Sang		0.00
Royal Artiste Academy for Cultural Heritage		0.00
Moppet Decoration and Cultural Centre		0.00
Shri Hari Nata Sankirtan Academy		0.00
Devishori Foundation for Arts and Cultural Efforts		0.00
Guru Kulla Cultural Academy		0.00
Preservation of Manipuri Martial Art & Cultural Research Centre		0.00
Womens Arts and Cultural Association (WACA)		0.00
Social and Cultural Development Organisation (SACDO)		0.00
North Eastern Theatre Association		0.00
Lichat Inat Kanba Lupki Apunba Maheisang (LIKLAM)		0.00
The Thoibi Thang-Ta Cultural Association		0.00
Ibudhou Loyalakpa Manipuri Dance Group		0.00
Ima Panthoibi Huyel Langlon Thang Ta and Cultural Association		0.00
Research Centre for Traditional Folk Music		0.00
Manipur Cultural Ashram		0.00
Integrated Cultural Association	0.00	
Institute of Manipuri Performing Arts	0.00	

Government of India Scheme	Implementing Agency	Amount
Kala Sanskriti Vikas Yojana - Contd.	Nongeen Arts & Culture Association Manipur	0.00
	Raag Tarang Mandal	0.00
	Kanglei Sheishaklon Shindamshang	0.00
	Meitei Ipa Ipu Salai Inat Khongul Liba	0.00
	Meetei Indigenous Thang Ta and Cultural Institute	0.00
	Kangleipak Thang Ta Cultural Academy	0.00
	North East Artisans Forum	0.00
	Inunganbi Manipuri Dance Academy Jiribam	0.00
	Kanglei Jagoi Anoy Leikol (KAJAL)	0.00
	Ascent Repertory Theatre Imphal	0.00
	The Friends of People	0.00
	Shree Shree Govindaji Nat Sangkritan	0.00
	Nongpok Ingouba Cultural Academy	0.00
	Kanglei Nat Cultural Organisation	0.00
	Yoiyai Traditional Cultural Centre	0.00
	Seikon	0.00
	All Manipur Waree Leeba Association & Research Centre	0.00
	Eastern Artist Association	0.00
	Chaitanya Institute of Sankirtana	0.00
	Ibudhou Marjinig Performing Arts Centre	0.00
	Imphal Cultural Academy	0.00
	Khangjeng Repertory Theatre	0.00
	Leimarolsinggi Seishakkol	0.00
	Nongthangleima Institute of Art & Culture	0.00
	Meipak Memorial Kala Sangam	0.00
	Integrated Arts & Culture Society	0.00
	The Manipuri Nat Sangeet Ashram	0.00
	The Academy for Cultural Resources & Training	0.00
	Athokpam Khunou Art & Culture Academy Athokpam Khunou	0.00
	The Cultural Research & Training Centre (CRTC)	0.00
	The Rural Development Foundation	0.00
	Nepa Arts and Culture Academy	0.00
	Academy of Performing Arts	0.00
	Dhrubatara Chaokhat Sindam Shang	0.00
Pakhangba Huyel Lallong Shindamsang	0.00	
Shri Shri Patita Pawana Natya Mandir	0.00	
Lilong Chajing Youth Community Centre Cum Cultural Institute	0.00	
Palem Thang Ta Shindam Shang	0.00	
The Youth Cultural Artists and Crafts Association	0.00	
Oriental Martial Art and Cultural	0.00	
Manaba Khongthang	0.00	
Wangoi Dramatic Union	0.00	
Auxiliary Service for Human Affairs	0.00	
Dhoni Academy of Dance	0.00	
Yenning Performing Arts Centre, Manipur	0.00	
The Mangan Thang Ta Lup	0.00	
Anoy Shindam Shanglen	0.00	
Gourahari Leirik Goura Krishna Mandon Leela Association	0.00	
Hensana Cultural Centre	0.00	
Institute of Musical and Cultural Arts	0.00	
Peace Maker Artistes' Association Manipur	0.00	
Kangleipak Royal Thang Ta Association	0.00	
Repose Foundation	0.00	
The Traditional Folk & Cultural Research Centre	0.00	
Yangam Leirak Nupi Leela	0.00	
The Thakurdhon Nritya Kala Mandir	0.00	

Government of India Scheme	Implementing Agency	Amount
Kala Sanskriti Vikas Yojana	Blooming Cultural Academy of Performing Arts	0.00
	Manipuri Theatre Academy	0.00
	Sanchaali a Centre for Performing Art	0.00
	Nimita Devi Nritya Ashram	0.00
	North East Cultural Forum	0.00
	NT Theatre Manipur	0.00
	Progressive Artiste Laboratory	0.00
	Paradise Theatre	0.00
	Performing Artiste Centre	0.00
	Panthoibi Natya Mandir	0.00
	Performing Organisation of Arts And Culture	0.00
	People Arts and Dramatic Association	0.00
	Prospective Repertory Theatre Society	0.00
	Public Theatre Artistes Association	0.00
	Panthoibi Thang-Ta & Jagoi Sindam Shanglen	0.00
	Yamjao Lairembi Dramatic and Cultural Union	0.00
	Rhythms of Manipur	0.00
	Rupmahal Theatre	0.00
	Sangeet Academy	0.00
	Kulbi Shong Shong Trial Cultural Centre	0.00
	Sangeet Kala Sangam	0.00
	Sheidamkol	0.00
	Shri Shri Govindajiu Bhakti Grantha Kendra Vidyalaya	0.00
	Tribal Art and Culture Development Organisation	0.00
	Tapasya A Centre for Performing Arts	0.00
	Tekcham Gopal Foundation for Arts and Culture	0.00
	The Gulapi Nata Sankirtana Academy	0.00
	The Nata Sangeet Academy and Research Centre	0.00
	The Juvenile Theatre	0.00
	The Loyalam Art and Culture Institute	0.00
	Theatre Mirror	0.00
	The Manipur Thang Ta Cultural Association	0.00
	The Umbilical Theatre	0.00
	Women and Child Care Mission	0.00
	The Integrated Cultural Society	0.00
	Tribal Cultures Research Centre	0.00
	Bishnupur District Huyel Langlon Thang Ta Association	0.00
	Tribal Cultural Guild	0.00
	Centre for Tribal Culture	0.00
	Meetei Thang Satjal Cultural Association (MEETHASCA)	0.00
	Kunja Dance Academy	0.00
	Malem Apunba Thang Ta Maheikol	0.00
	The North Eastern Dance & Drama Academy	0.00
Heart of Life	0.00	
Thoubal District Thang Ta Association	0.00	
K. Ibotombi Cultural Academy	0.00	
The L. Mani Goura Sangeet Academy (LMGSA)	0.00	
TIM Arts and Culture	0.00	
The Living Arts Academy Manipuri Thang Ta	0.00	
Laipubam Magha Sharma	0.00	
Sangeet Natya Vidyalay Manipur	0.00	
Regional Centre for Cultural Heritage (RCCH)	0.00	
Srila Sripad Educational Foundation and Cultural Research Centre	0.00	
Repertory for Performing Arts of Manipur	0.00	
The Public Museum	0.00	
Usharani Nata Shankritana Academy	0.00	

Government of India Scheme	Implementing Agency	Amount
Training Schemes - PPG & P	State Academy of Training (ATI) under Government of Manipur	16.69
Atal Innovation Mission (AIM) including Self Employment and Talent Utilization (SETU)	Mothers Pride Academy	0.00
	Jawahar Novadaya Vidyalaya, Imphal East	0.00
	Churachand Hr. Secondary School	0.00
	Eastern Ideal High School	0.00
	Jiribam Higher Secondary School	0.00
	Martin Grammar School	0.00
	Apex Christian High School	0.00
	Mount Olivet High School, Senapati	0.00
	Standard Robarth Higher Secondary School	0.00
	Kindergarten Montessori School	0.00
	Thounaojam Ibohi Memorial English School, Uchiwa	0.00
	Ningthoukhong Higher Secondary School, Bishnupur	0.00
	Thanga Island Modern English School, Bishnupur	0.00
	St. Xaviers School, Moirang	0.00
	Ngaikhong High School, Bishnupur	0.00
	Diligent Public School, Moirang	0.00
	Kendriya Vidyalaya, Churachandpur	0.00
	Rayburn High School, Churachandpur	0.00
	Angam Memorial School, Chandel	0.00
	MG Evergreen Higher Secondary School, Chandel	0.00
	Oriental Academy High School, Chandel	0.00
	Kiyamgei Ideal High School, Imphal East	0.00
	Tam High School, Imphal East	0.00
	Moirangpurel High School, Imphal East	0.00
	Camps English Academy, Imphal East	0.00
	Merit Scholar English School, Imphal East	0.00
	Kids High School, Imphal East	0.00
	Pari Imom Khwai Shindam Shang, Imphal East	0.00
	Goodwill Christian High School Imphal East	0.00
	Sacred Heart Hr. Secondary School Porompat	0.00
	Mt. Everest Higher Secondary School, Senapati	0.00
	MBC Higher Secondary School, Senapati	0.00
	Rangtaiba Memorial Institute, Senapati	0.00
	PP Christian English High School Lairouching	0.00
	Holy Cross School NITTADE	0.00
	Trinity Public School, Tamenglong	0.00
	Children Training School, Tamenglong	0.00
	Apou Kading High School, Tamenglong	0.00
	Merciful English School, Thoubal	0.00
	The Brilliant English School, Thoubal	0.00
	Excellent Model Academy, Ukhongshang	0.00
	Grace Academy, Heirok	0.00
Progressive English School, Thoubal	0.00	
Dorendro Memorial English School, Thoubal	0.00	
Asui Memorial School, Ukhrul	0.00	
Nilapadma Higher Secondary School, Imphal East	0.00	
Popular Academy English School, Imphal West	0.00	
Paree Imom Sindam Sang, Imphal West	0.00	
Iboton Modern School, Imphal West	0.00	
Khurkhul Standard English School, Imphal West	0.00	
Khurkhul Model Standard High School, Imphal West	0.00	
Dynamic Education Foundation	0.00	
Kalachand Public School, Imphal West	0.00	
Brighter Star Public School, Imphal West	0.00	
Radiant Star Education Centre, Sekmai	0.00	
Khuman Maheikol, Manipur	0.00	
Atal Innovation Mission (AIM) including Self Employment and Talent Utilization (SETU) - Concl'd.		

*State Finances Audit Report for the year ended 31 March 2024*

<b>Government of India Scheme</b>	<b>Implementing Agency</b>	<b>Amount</b>
	Alberts English School, Imphal West	0.00
Khelo India	Manipur Sports Development Authority (MSDA)	0.00
Development of Nursing Services	GNM Training School	0.00
	Manipur Nursing Council	0.00
	GNM Training School, Thoubal	0.00
	Principal, College of Nursing, Medical Directorate, Manipur	0.00
Pradhan Mantri Kisan Sampada Yojana-Mega Food Parks	Manipur Food Industries Corporation Limited (MFICL)	0.00
Pradhan Mantri Kisan Sampada Yojana-Creation/Expansion of Food Processing & Preservation Capacities	Bakers Bakery	0.00
Pradhan Mantri Kisan Samman Nidhi (PM-Kisan)	Dept of Agriculture, Manipur	2,912.48
National Digital Health Mission	ABDM State Health Society (NHM)	153.18
Grants to Other Institutions	Indian Institute of Information Technology, Manipur	0.00
	Manipur University	3.17
Designing Innovative Solutions for Holistic Access to Justice in India (DISHA)	Jawaharlal Nehru Institute of Medical Sciences	0.00
	The Royal Academy of Law, Oinam	0.00
Conservation Development and Sustainable Management of Medicinal Plants	Manipur State Medicinal Plants Board, Manipur	0.00
National Handicrafts Development Programme (NHDP)	Female Handloom Handicraft Cooperative Society Ltd	0.00
Blood Transfusion Services	Manipur State AIDS Control Society	348.70
Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM) (Health)	Regional Institute of Medical Sciences (RIMS), Imphal	0.00
National Service Scheme	Manipur University, Canchipur	0.00
	Manipur State NSS Cell	69.94
Free Coaching for SC and OBC Students	Youths Step Forward Centre	0.00
National AIDS and STD Control Programme	Manipur State AIDS Control Society	3,005.06
Environmental Information Systems	Directorate of Environment, Department of Environment and Forests, Govt. of Manipur	0.00
Hazardous Substances Management (HSM)	Manipur Pollution Control Board	0.00
Other Handloom Schemes	Weavers Service Centre Imphal	0.00
e-Courts Phase II	Registrar General, High Court of Manipur	1,120.83
Human Resource and Capacity Development	Regional Institute of Medical Sciences(RIMS), Imphal	0.00
Relief and Rehabilitation for migrants and repatriates	Home Department, Government of Manipur	290.00
	Deputy Commissioner, Thoubal, Manipur	3.60
Land Records Modernization Programme	Programme Management Unit for National Land Record Modernisation Programme (PMU for NLRMP) in Manipur	28.48
Research and Development (DST)	Central Agricultural University, Manipur	0.00
	Directorate of Environment, Department of Environment and Forests, Govt. of Manipur	0.00
Health Sector Disaster Preparedness and Response and Human Resources Development for Emergency Medical Services	JNIMS Porompat Imphal East	0.00
Solar Power-Grid Interactive	Manipur Renewable Energy Development Agency (MANIREDA)	0.00
	Manipur State Power Distribution Company Limited	0.00
Solar Power-Offgrid	Manipur Renewable Energy Development Agency (MANIREDA)	0.00

Government of India Scheme	Implementing Agency	Amount
Assistance to State Agencies for intra-state movement of foodgrains and FPS dealers margin under NFSA	Directorate of Consumer Affairs, Food & Public Distribution	0.00
Power Tex India	Department of Textiles, Commerce & Industry	0.00
Aid to Voluntary Organisations working for the Welfare of Scheduled Tribes	Unique Trust	0.00
	Chil Chil Asian Mission Society (CHAMS), Kanglatongbi, Manipur	0.00
	Christian Grammar School (Child Development Centre), Green Hills, Tamenglong Hqr., Manipur	0.00
	Integrated Educational Social Development Organisation (IESDO)	0.00
	Integrated Rural Development and Educational Organisation IRDEO	0.00
	Adimjati Shiksha Ashram, Imphal	0.00
	Tribal Cultures Research Centre	0.00
	Manipur North Economic Development Association	0.00
	WYN Stevens Computer Training Institute	0.00
	Rural Health Organisation, Imphal	0.00
	Social Human Action for Rural Empowerment Society	0.00
	United Rural Development Service	0.00
	Society for Womens Education Action and Reflection	0.00
	Siamsinpawlpi (Paite Students Welfare Association), Siamsinpawlpi Complex, Bungmual, Churachandpur	0.00
Type Writing Institution & Rural Development Services (TWIRDS)	0.00	
Prime Minister Street Vendors Atamnirbhar Nidhi	Imphal Municipal Corporation	0.00
Official Development Assistance for Sustainable Development Goals (EAP Component)	Deputy Commissioner, Chandel, Manipur	0.00
Scheme of Residential Education for Students in High School in Targeted Area (SRESHTA) for SCs	The Western Rural Socio Economic Development Organisation, Manipur	11.00
Higher Education Statistics and Public Information System (HESPIS)	AISHE State Unit, Manipur	0.00
North East Road Sector Development Scheme	Public Works Department, Government of Manipur	0.00
National Handloom Development Programme	Manipur Apex Handloom Weavers & handicrafts Artisans Co-operative Society Ltd, Imphal	0.00
	Manipur Industrial Development Corporation Ltd	0.00
	Manipur Handloom & Handicrafts Development Corporation Ltd., Imphal	0.00
	Ukhrul District Handloom and Handicraft Federation Ltd	0.00
	Department of Textiles, Commerce & Industry	0.00
Establishment and Strengthening of NCDC branches and Health Initiatives Inter Sectoral Coordination for preparation and control of Zoonotic Diseases and Other Neglected Tropical Diseases Surveillance of Viral Hepatitis Anti Microbial Resistance	Regional Institute of Medical Sciences (RIMS), Imphal	0.00
Livestock Health and Disease Control	Manipur Livestock Development Board Ltd.	0.00
Procurement and Marketing Support Scheme	Singya Fruits	0.80
	Flavourite Fast Food	0.80
	Ten Enterprises	0.80
	Local Organic Products	0.80
	Senapati Organic	0.80

*State Finances Audit Report for the year ended 31 March 2024*

Government of India Scheme	Implementing Agency	Amount
	Z Signature Garments	0.80
	Senapati Traditional Handicraft	0.80
	Yangmaso Handicraft	0.80
	T & T Carpentry	0.80
	Rampu Beverage	0.80
	Awon Collection	0.80
	Tribal God	0.80
	Jasingla Khaleng	0.80
	Traditional Cloth	0.80
	The Doulos Organisation	0.80
	Kumari Handicraft	0.80
	Local Clay Pottery	0.80
	Lawrang Enterprise	0.80
	Local Food Grains	0.80
	M/s Unique Furniture	0.80
	Traditional Garment	0.80
	Perfect Carpentry	0.80
	25 Degree North Hotel	0.80
	VVD Handicraft	0.80
	Shim Shim Enterprise	0.80
	Hormi Handicraft	0.80
	M Enterprise	0.80
	Hills Fruits	0.80
	HAO Ornaments	0.80
	Nungpi Pottery	0.80
	POI Handicraft	0.80
	Deva Foods (Foods Processing)	0.80
	Kapharam Carpentry	0.80
	Khanei Enterprise	0.80
	Sweets Fruits	0.80
	Traditional Collection	0.80
	Somra Myanmar Handicraft	0.80
	Shondi Enterprise	0.80
	WCC Arts and Crafts	0.80
	Ornaments Collection	0.80
	M/s JKS Enterprise (Food and Black Rice Gulla)	0.80
	M/s Yai Mushroom	0.80
	Huisu Drops	0.80
	Mangang Salai Handloom	0.80
	POP Up Bar	0.80
	Manipur Collection	0.80
	Yaoreishim Leather Craft	0.80
	Craft Promoters Development Organisation	0.80
	Chanchui Food Corner - 2	0.80
Micro and Small Enterprise Cluster Development Programme (MSE-CDP)	Directorate of Trade, Commerce and Industries, Manipur	220.00
Krishionnati Yojana	Central Agricultural University, Manipur	15.00
	Manipur Organic Mission Agency (MOMA)	2,805.38
	Market Intelligence (Agriculture), Manipur	0.74
	<b>Sub-Total (CP)</b>	<b>12,523.68</b>
	<b>Grand Total</b>	<b>17,441.82</b>

Source: O/o the Principal Accountant General (A&E), Manipur.

## Appendix 4.4

(Reference: Paragraph 4.10)

Controlling Officers of the Government of Manipur who had not reconciled the figures for the year 2023-24 with the Accounts booked by the Office of the Principal Accountant General (A&E), Manipur

(₹ in crore)

Sl. No.	Name of CCOs/COs	Receipts Amount (₹)	Expenditure Amount (₹)
<b>Not Reconciled</b>			
1	Deputy Commissioner (DC), Imphal West, Lamphelpat, Imphal West-795004	1.08	9.46
2	Deputy Commissioner (DC), Bishnupur, Bishnupur District.	0.80	4.07
3	Deputy Commissioner (DC), Churachandpur, Churachandpur District	0.05	11.76
4	Deputy Commissioner (DC), Chandel District, Chandel-795127	0.16	8.06
5	Deputy Commissioner (DC), Thoubal-795138	0.33	12.45
6	Deputy Commissioner (DC), Ukhrul District, Ukhrul-795145	0.02	9.20
7	District Deputy Commissioner (DC), Senapati, Senapati District.	0.22	11.22
8	Deputy Commissioner (DC), Tamenglong	0.09	8.25
9	Director, Planning, Secretariat Imphal-795001.	0.02	353.16
10	The Director of Fire Services, Imphal West, Imphal-795001.	0.13	23.73
11	Secretary, Manipur Public Service Commission (MPSC), North AOC, DM Road, Imphal-795001.	0.87	4.28
12	Resident Commissioner, Manipur Bhawan, New Delhi.	1.20	6.28
13	The Director, Settlement & Land Records, Lamphel-795004.	0.07	31.66
14	The Director, Youth Affairs & Sports (YAS), Khuman Lampak, Imphal-795001.	0.08	65.71
15	The Director, Information Technology (IT), New Secretariat, Imphal-795001.	0.00	19.11
16	The Director, Commerce & Industries, Lamphel-795004, Imphal West	0.44	38.74
17	The Director, Veterinary & Animal Husbandry, Sanjenthong, Imphal-795001.	0.36	77.24
18	The District & Sessions Court, Imphal East, Uripok Cheirap Court Complex, Imphal- 795001	0.02	5.43
19	The District & Sessions Court, Imphal West, Uripok Cheirap Court Complex, Imphal- 795001	0.06	4.50
20	The Hon'ble Judge, Family Court, Lamphel-795004, Imphal West	0.00	1.76
21	The Inspector General of Prisons (Jails), Imphal West, Imphal-795001.	0.12	33.74
22	The Director, Printing & Stationeries, Imphal West, Imphal-795001.	0.05	4.61
23	The Director of Transport, Babupara, Imphal-795001	40.24	11.39
24	The Inspector General of Registration/ Commissioner (Revenue), Old Secretariat, Imphal West - 795001.	0.03	3.20
25	The Commissioner of Taxes, Directorate Complex, Near 2nd MR Gate, Imphal - 795001.	0.00	6.00
26	The Director, Rural Development & Panchayati Raj, Imphal-795001	1.65	1,218.84
27	The Director, Consumer Affairs Food & Public Distribution (CAF&PD), Imphal West, Imphal-795001.	0.20	70.37
28	The Secretary, Manipur Legislative Assembly, Chingmeirong, Imphal West, Imphal-795004	0.20	268.95
29	The Director, Tourism, North AOC, Imphal West, Imphal-795001	0.48	24.30
30	The Director, Vigilance, Imphal West, Imphal-795001.	0.02	2.71
31	The Director Local Fund Audit, Secretariat Building, Imphal West, Imphal-795001.	0.01	2.29
32	The Director, Sericulture, Lamphel-795004.	0.48	28.33
	<b>Total</b>	<b>49.48</b>	<b>2,380.80</b>
<b>Partially not reconciled</b>			
1	Chief Engineer, PWD, Khuyathong, Imphal West, Imphal	0.25	77.08
2	Chief Engineer, Water Resources Deptt., Khuyathong, Imphal West, Imphal	0.29	52.44
3	Chief Engineer, PHED, Khoyathong, Imphal West, Imphal	2.40	86.10
4	Chief Engineer, MID, Lamphelpat, Imphal, Manipur	0.07	20.46
5	The Commissioner/Secretary (Finance), Secretariat, Babupara, Imphal West, Imphal-795001	1,162.39	3,924.83
	<b>Total</b>	<b>1,165.40</b>	<b>4,160.91</b>

Source: O/o the Principal Accountant General (A&amp;E), Manipur.

**Appendix 4.5**

*(Reference: Paragraph 4.14)*

**Recommendation of Public Accounts Committee (PAC) on State Finances Audit Report (SFAR)**

Date of placing Recommendation of PAC	Gist of Recommendation	Action taken note	Remarks
<b>SFAR 2017-18</b> (Date of placing – 27-08-2019)			
10.02.2021	<ol style="list-style-type: none"> <li>1. The Committee observed that the budget estimates showed poor financial management and that the activities were not executed in planned manner. The Committee strictly recommends to prepare more relevant and accurate budget in future.</li> <li>2. It is observed that in some of the cases, savings exceeded in each case by more than 25 per cent of the total provision. Even where the Supplementary Grants were given, the actual expenditure was less than original provision. This shows the need to strengthen budgetary and expenditure monitoring management and to take timely action in order to avoid large savings of funds without any reasons.</li> <li>3. It is observed that trends of persistent saving are being highlighted in the report of the CAG on State Finances every year but corrective measures had not been taken up by the department concerned to obviate such a situation in future. It is further observed that if savings were surrendered in time, accordingly these funds could be utilized for other welfare purposes.</li> <li>4. The Committee observes that 25 per cent of the total expenditure for the year was incurred in March, 2018. In three cases, 100 per cent of the expenditure was incurred in March, and it shows that there was no control over the flow of expenditure. The Committee further directed to observe Rule 62(3) of the General Financial Rules, 2017.</li> <li>5. It is observed that the Personal Deposit account which are supposed to be closed at the end of the same financial year were not being closed and unspent amount which was supposed to be transferred to the Consolidated Fund were not transferred. It is further observed that the deposit of various departments under Major Head '8449 – Other Deposits' where deposits unclaimed for more than three years which are required to be credited to the Government under consolidated Fund as lapsed deposit were still lying for more than three years. The Committee recommends that the departments transferred and deposited their fund on time as per Rule 635 of the Central Treasury Rules.</li> <li>6. The Excess over Voted Grants and Charged Appropriations amounts to ₹46,720.56 lakhs for the financial year 2017-18, the Committee on Public Accounts recommends that the said excess expenditure for the financial year be regularized to fulfil Article 205 of the Constitution of India.</li> <li>7. The committee recommended for regularization of excess expenditure</li> </ol>	Action taken Note yet to be received.	Excess expenditure over budget provisions has been regularised.

<b>SFAR 2018-19</b> (Date of placing – 05-02-2021)			
21.02.2024	PAC Report not yet published	Action taken	Excess expenditure of ₹ 1,729.49 crore over the budget provision was regularized by State Government
<b>SFAR 2019-20</b> (Date of placing – 25-03-2022)			
	Yet to be discussed/examined by PAC		
<b>SFAR 2020-21</b> (Date of placing – 22-02-2023)			
	Yet to be discussed/examined by PAC		
<b>SFAR 2021-22</b> (Date of placing – 29-02-2024)			
	Yet to be discussed/examined by PAC		
<b>SFAR 2022-23</b> (Date of placing – 12-08-2024)			
	Yet to be discussed/examined by PAC		

*(Source: Reports of Public Accounts Committee)*









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