

**State Finances Audit Report
of the
Comptroller and Auditor General of India
for the year ended 31 March 2023**



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



GOVERNMENT OF MANIPUR
Report No. 1 of 2024

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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 2023. 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.
5. Chapter 5 of the Report discusses the financial performance of State Public Sector Enterprises (SPSEs), which consist of ‘Government Companies’, ‘Statutory Corporations’ and ‘Government controlled other Companies’; including impact of significant comments issued as a result of supplementary audit of Financial Statements of these SPSEs.



EXECUTIVE SUMMARY



EXECUTIVE SUMMARY

About the Report

This Report of the CAG of India is on the State Finances for the year 2022-23. 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.

Gross State Domestic Product (GSDP) (at current prices) grew at an average growth rate of 9.79 *per cent* from ₹ 27,388 crore in 2018-19 to ₹ 40,662 crore in 2022-23.

There was 11.12 *per cent* growth in GSDP over 2021-22. The revenue receipts grew at 12.79 *per cent* and the percentage of revenue receipts over GSDP improved from 38.51 *per cent* in 2021-22 to 39.09 *per cent* in 2022-23. The tax revenue increased by 13.12 *per cent* during the period and the State's own tax revenue increased by 13.31 *per cent*. The total expenditure (revenue expenditure, capital expenditure and loans and advances) of the State of Manipur increased from ₹ 15,896.58 crore in 2021-22 to ₹ 17,650.80 crore increasing by 11.04 *per cent*. Of this, revenue expenditure showed 12 *per cent* increase from 2021-22. Revenue surplus increased from ₹ 1,448.85 crore to ₹ 1,734.17 crore registering 19.69 *per cent* increase over 2021-22, while fiscal deficit decreased from ₹ 1,803.18 crore in 2021-22 to ₹ 1,756.55 crore in 2022-23 decreasing by 2.59 *per cent*.

Receipt-Expenditure

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 2018-19 to 2022-23, revenue receipts grew from ₹ 10,561.71 crore to ₹ 15,893.15 crore, with an average annual growth rate of 9.19 *per cent*. Capital receipts also increased from ₹ 1,900.97 crore to ₹ 2,652.09 crore during this period. The share of Grants-in-aid in revenue receipts decreased from 44.03 *per cent* in 2018-19 to 42.61 *per cent* in 2022-23, indicating decreased reliance on support from the Government of India. The State Government received ₹ 4,354 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 2018-19 and 2022-23, revenue expenditure increased from ₹ 9,748.72 crore (35.59 *per cent* of GSDP) to ₹ 14,158.98 crore (34.82 *per cent* of GSDP). It consistently made up a significant portion (79.53 to 89.86 *per cent*) of the total expenditure during this period, growing at an average annual rate of 9.05 *per cent*.

Result of expenditure beyond means

During 2018-23, the State could maintain Revenue Surplus. The Revenue Surplus of the State increased to ₹ 1,734.17 crore (4.26 *per cent* of GSDP) in the current year from ₹ 812.99 crore (2.97 *per cent* of GSDP) in the year 2018-19.

The State Government spent ₹ 3,484.24 crore only on capital account. This was 19.74 *per cent* of the total expenditure in the year 2022-23. Capital expenditure was 31.35 *per cent* of the total borrowings. Thus, the borrowed funds were being used mainly for meeting current consumption and repayment of borrowings instead of 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 ₹ 1,756.55 crore (4.32 *per cent* of GSDP) in 2022-23 from ₹ 917.19 crore (3.35 *per cent* of GSDP) in 2018-19.

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 and wages and pensions. Committed expenditure on interest payments, salaries and pensions constituted 56.51-64.17 *per cent* of revenue expenditure during 2018-19 (59.34 *per cent*) and 2022- 2023 (64.17 *per cent*). The Committed expenditure increased at an average rate of 11.43 *per cent* i.e. from ₹ 5,785.32 crore in 2018-19 to ₹ 9,085.51 crore in 2022-23 {an increase of ₹ 1,271.18 crore (16.27 *per cent*) over 2021-22 (₹ 7,814.33 crore)}.

In addition to the committed expenditure, inflexible expenditure as percentage of revenue Expenditure increased from 7.39 *per cent* in 2018-19 to 9.42 *per cent* in 2020-21 and then decreased to 3.81 *per cent* in 2022-23, indicating a fluctuating trend. The inflexible expenditure decreased from ₹ 919.87 crore in 2021-22 to ₹ 539.47 crore in 2022-23 registering a decrease of 41.35 *per cent*. The average growth of inflexible expenditure during the period from 2018-19 (₹ 720.90 crore) to 2022-23 (₹ 539.47 crore) was negative.

Taken together, the committed and inflexible expenditure in 2022-23 was ₹ 9,624.98 crore; 67.98 *per cent* of the revenue expenditure. Upward trend on 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 2022-23, the State Government transferred ₹ 3,918.79 crore to the Single Nodal Account. The whole amount was transferred through fully vouched bills. As on 31 March 2023, an amount of ₹ 1,193.84 crore, including both Central and State shares, were parked in SNA bank account of 79 schemes.

Subsidies constitute major portion of the non-committed expenditure

Within the non-committed expenditure, there is a decreasing trend of subsidies, which decreased from ₹ 120.36 crore in 2018 -2019 to ₹ 120.18 crore in 2022-23 i.e., from 1.23 *per cent* of the total revenue expenditure in 2018-19 to 0.85 *per cent* in 2022-23. Power subsidies constituted a significant portion, ranging from 99.70 *per cent* to 99.93 *per cent* of the total subsidies during this period. Implicit subsidies to the power utility of ₹ 120.00 crore on account of non-recovery of cost was also provided in the year by the State Government.

Off-budget borrowings

The State Government, through Public Sector Undertakings, raised ₹ 180.51 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 ₹ 29.01 crore for repayment and servicing of the off-budget borrowings.

Contingent Liabilities on account of Guarantees

During 2022-23, the State Government issued fresh guarantees of ₹ 308.61 crore to Urban Development and Housing (₹ 123.19 crore), Power Sector (₹ 143.92 crore) and Manipur Police Housing Corporation MPHC (₹ 41.50 crore). There was an outstanding guarantee of ₹ 1,177.16 crore as on 31 March 2023. The State Government was yet to collect ₹ 3.09 crore as guarantee commission for the additional guarantee given in 2022-23.

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. (this may require change based on the parameter). In 2022-23, the State could maintain Revenue Surplus; Fiscal Deficit was 4.32 *per cent* as against the limit of 3 *per cent*; Total Liability

was 42.17 *per cent* (MFRBM Act has not provided the targets after 2014-15) and guarantees given were 5.46 *per cent* which was within the prescribed limit of 27.56 *per cent* of Revenue Receipts of 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 42.61 *per cent* of the GSDP. Going by the fiscal trends, the State finances are heavily stressed.

As per the debt stabilisation analysis, the public debt of the Government of Manipur has grown on an average at a rate of 16.31 *per cent* annually of the outstanding public debt between 2018-19 to 2022-23. Public debt-GSDP ratio of Manipur has increased from 24.51 *per cent* in 2018-19 to 30.65 *per cent* in 2022-23, which indicates that debt stabilisation may not be possible in near future.

A primary deficit can be seen from 2018-19 to 2022-23 and hence, it becomes evident that depending solely on economic growth (expressed as $g-r > 0$ in 2019-20 and 2021-22) would not suffice to cover the debt obligations of the State. In the year 2020-21, the economy of the State was affected badly due to the Covid-induced lockdown leading to a contraction of 5.80 *per cent* in real terms compared with a growth of 5.06 *per cent* in 2019-20. Moreover, the deterioration in Public Debt to GSDP (except for 2021-22) suggests that the debt situation is deteriorating. Hence, it can be concluded that Debt/GSDP ratio in the past five years was on an increasing trend.

Budget performance

Aggregate expenditure 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 the Revenue section, deviation in outturn compared with Budget Estimates (BE) was (-) 21.93 *per cent*. This was due to deviation up to ± 25 *per cent* in 17 grants and 03 Appropriation, between - 25 *per cent* and - 50 *per cent* in 19 grants; and between - 50 *per cent* and - 100 *per cent* in 14 grants. In the Capital section, deviation in outturn compared with BE was (-) 24.21 *per cent*. This was due to deviation up to - 25 *per cent* in 19 grants and 03 Appropriation, between - 25 *per cent* and - 50 *per cent* in 05 grants; and between - 50 *per cent* and - 100 *per cent* in 26 grants. No provision was made in respect of 11 Grants and 2 Appropriations of the Capital section.

Expenditure composition outturn

Budget performance also looks at the extent to which the re-allocation between the main budget categories during the execution have contributed to variance in expenditure composition. This measure indicates the extent of variation between the final budget and the actual expenditure. In the Revenue section, deviation in outturn compared with Revised Estimates (RE) was (-) 27.79 *per cent*. This was due to deviation up to ± 25 *per cent* in 16 grants and 03 Appropriations, between ± 25 *per cent* and ± 50 *per cent* in 23 grants and between ± 50 *per cent* and ± 100 *per cent* in 11 grants. In the Capital section, deviation in outturn compared with RE was (-) 20.83 *per cent*. This was due to deviation up to

± 25 per cent in 17 grants and 03 Appropriations, between - 25 per cent and - 50 per cent in 06 grants, between - 50 per cent and - 100 per cent in 27 grants and equal to 100 per cent in 09 grants.

It was noticed that supplementary provisions of ₹ 2,172.66 crore during the year 2022-23 in 46 cases (more than ₹ one crore in 31 cases) proved unnecessary, as the expenditure did not come up even to the level of original provisions.

Overall Budget reliability assessment indicates that though the deviations between the actual expenditure and original budget as well as between the actual expenditure and the final budget were less than 5 per cent, there were deviations up to 25% and even above in different grants. Moreover, it was also noticed that in several cases, there were supplementary grants where expenditure was not even up to the original grant. A reliable budget practice should need to deal with such deviations.

Regularization of Excess 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. It was observed that in 2022-23 there was excess expenditure of ₹ 1,674.41 crore under one Appropriation which required regularization. Further, excess disbursements of ₹ 11,260.91 crore pertaining to 2018-19 to 2021-22 were yet to be regularised.

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

The State Government did not reconcile 6.22 per cent of the receipts and 30.45 per cent of the total expenditure during the year 2022-23 with the receipts and expenditure booked in the accounts of the Principal Accountant General (A&E).

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.

Operation of Personal Deposit (PD) Accounts

During 2022-23, State Government did not open any Personal Deposit (PD) Account. However, a negligible amount of ₹ 69,305.00 was transferred to one PD accounts which includes ₹ 464.00 transferred in the month of March 2023. At the end of the year an amount of ₹ 3.26 crore was lying in the PD Accounts.

This balance of ₹ 3.26 crore has been lying in PD Accounts 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.

Utilisation Certificates against conditional grants

Despite the requirement of submitting Utilisation Certificates (UCs) against conditional grants within a stipulated time period, 5,595 outstanding UCs of ₹ 13,983.96 crore were pending as on 31st March 2023.

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, 1,672 AC bills of ₹ 5,293.81 crore were pending for submission of DCC bills as on 31st March 2023, out of which 1,251 AC Bills amounting to ₹ 2,983.45 crore pertained to the period up-to 2021-22.

Working of State Public Sector Enterprises

As on 31 March 2023, there were 14 State Public Sector Enterprises (SPSEs) in Manipur, consisting of 11 working Government companies and three non-working companies, under the audit jurisdiction of the Comptroller and Auditor General of India (CAG). Audit noticed that the prescribed timelines regarding submission of Financial Statements were not adhered to by all the 14 SPSEs whose 207 accounts were in arrears (114 Accounts of 11 working SPSEs and 93 Accounts of three non-working SPSEs) as on 30 September 2023.

Out of the total 11 working SPSEs, only one SPSE (Manipur Police Housing Corporation Limited) earned profit (₹ 0.29 crore) during 2022-23. Further, during the year 2022-23, around 95 *per cent* (₹ 43.28 crore) of total SPSE-losses (₹ 45.56 crore) was contributed by two Power sector SPSEs (Manipur State Power Company Limited and Manipur State Power Distribution Company Limited).

The State Government may impress upon the Managements of SPSEs to ensure timely submission of their financial statements. In the absence of finalised accounts, Government investments in such SPSEs remain outside the oversight of the State Legislature. The State Government may also analyse the reasons of losses in loss-making SPSEs and initiate steps to make their operations efficient and profitable.



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 29.18 lakh on 1st March 2013 to 32.09 lakh on 1st March 2023, showing a decadal population growth of 10.45 *per cent* against National Decadal Growth rate of 11.68 *per cent*. As on 1st October 2022, out of the total projected population of 32.09 lakh, 10.38 lakh people (32.35 *per cent*) live in urban areas and 21.71 lakh (67.65 *per cent*) in rural areas. The density of population is 144.35 persons per sq. km as per projected population as on 1st March 2023. 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 2018-19 to 2022-23 are depicted in **Chart 1.1** and **Chart 1.2**:

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

Year	2018-19	2019-20	2020-21	2021-22	2022-23
<i>(₹ in crore)</i>					
All INDIA					
GDP	1,88,99,668	2,01,03,593	1,98,29,927	2,34,71,012(Q)	2,72,40,712(A)
GVA	1,71,75,128	1,83,81,117	1,81,88,780	2,14,38,883	2,47,42,871
Growth rate of GDP over previous year (in <i>per cent</i>)	10.59	6.37	-1.36	18.36	16.06
Growth rate of GVA over previous year (in <i>per cent</i>)	10.77	7.02	-1.05	17.87	15.41
Per Capita GDP (in ₹)	1,42,424	1,49,915	1,46,301	1,71,498	1,96,983
MANIPUR					
GSDP	27,388	29,813	29,776	36,594(Q)	40,662(A)
GSVA	26,282	28,441	28,445	34,513	38,349
Growth rate of GSDP over previous year (in <i>per cent</i>)	6.20	8.85	-0.12	22.90	11.12
Growth rate of GSVA over previous year (in <i>per cent</i>)	4.96	8.21	0.01	21.33	11.12
Per Capita GSDP (in ₹)	81,364	86,681	84,731	1,01,920	1,10,844

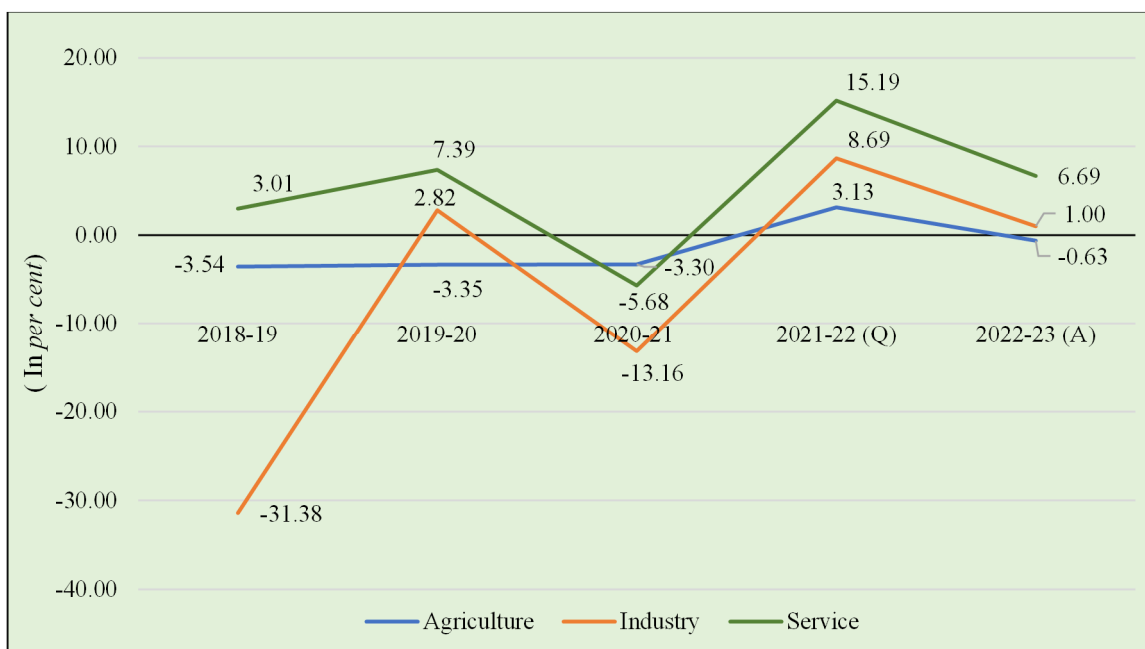
Source: Ministry of Statistics and Programme Implementation, GoI and Dept. of Economics and Statistics, Manipur; Q – Quick Estimates, A – Advanced Estimates.

The GSDP in 2022-23 at current prices was ₹ 40,662 crore and the GDP in 2022-23 at current prices was ₹ 2,72,40,712 crore. Further the per capita GSDP of the State for the year 2022-23 was ₹ 1,10,844 which was below North-Eastern and Himalayan State of ₹ 143,331 and All India average of ₹ 1,96,983.

The GSDP increased by ₹ 4,068 crore (11.12 per cent) from ₹ 36,594 crore in 2021-22 to ₹ 40,662 crore in 2022-23. The growth rate of GSDP showed a fluctuating trend during 2018-19 to 2022-23. As compared to 2022-23, growth rate has decreased from 22.90 per cent in 2021-22 to 11.12 per cent in 2022-23.

Changes in sectoral contribution to the GSDP is also important to understand the changing structure of economy. The economic activity is generally divided into Primary, Secondary and Tertiary sectors, which corresponds to the Agriculture, Industry and Service sectors respectively. A major sectoral analysis of GSDP of Manipur for the period 2018-23 is given in **Charts 1.1** and **1.2**.

Chart 1.1: Sectoral growth of State's GSDP for the years 2018-19 to 2022-23



Source: Department of Economics and Statistics, Manipur.

Q – Quick Estimates, A–Advanced Estimates.

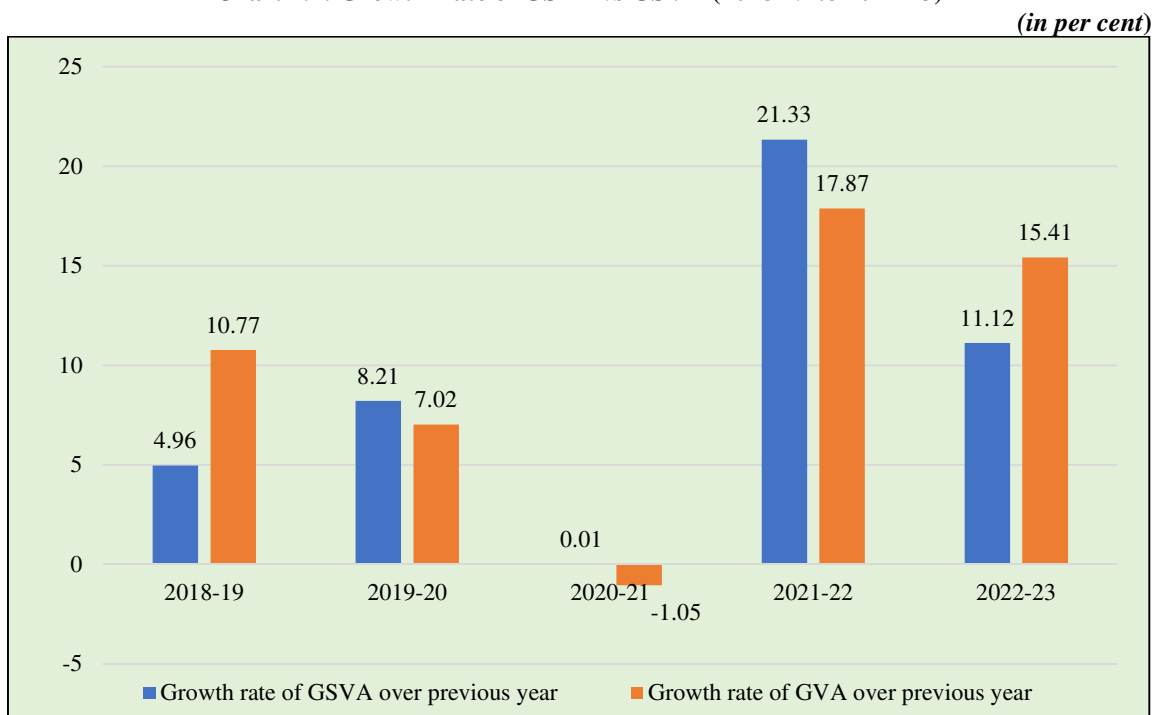
As can be seen from the chart above, Service Sector was the major contributor to GSDP during the period 2018-23 with a fluctuating trend which ranged from 60.09 to 61.86 per cent. Agriculture was the second largest contributor and has also shown a fluctuating trend in contribution during the period and there was a decrease (1.75 per cent) in the Industry Sector in 2022-23 as compared to 2018-19.

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.

The trends of GVA and GSVA for the period from 2018-19 to 2022-23 is indicated in the Chart below:

Chart 1.2: Growth Rate of GSDP vs GSVA (2018-19 to 2022-23)



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 2022-23 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).

The audit analysis/findings of Chapters I to V of the Report were discussed in the Exit Conference (27 February 2024) with the Additional Secretary, Finance Department Government of Manipur. Replies furnished in the meeting and those received from the State Government have been suitably incorporated in the Report.

This Chapter provides a broad perspective of the finances of the State of Manipur during 2022-23 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 (2018-23). 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.

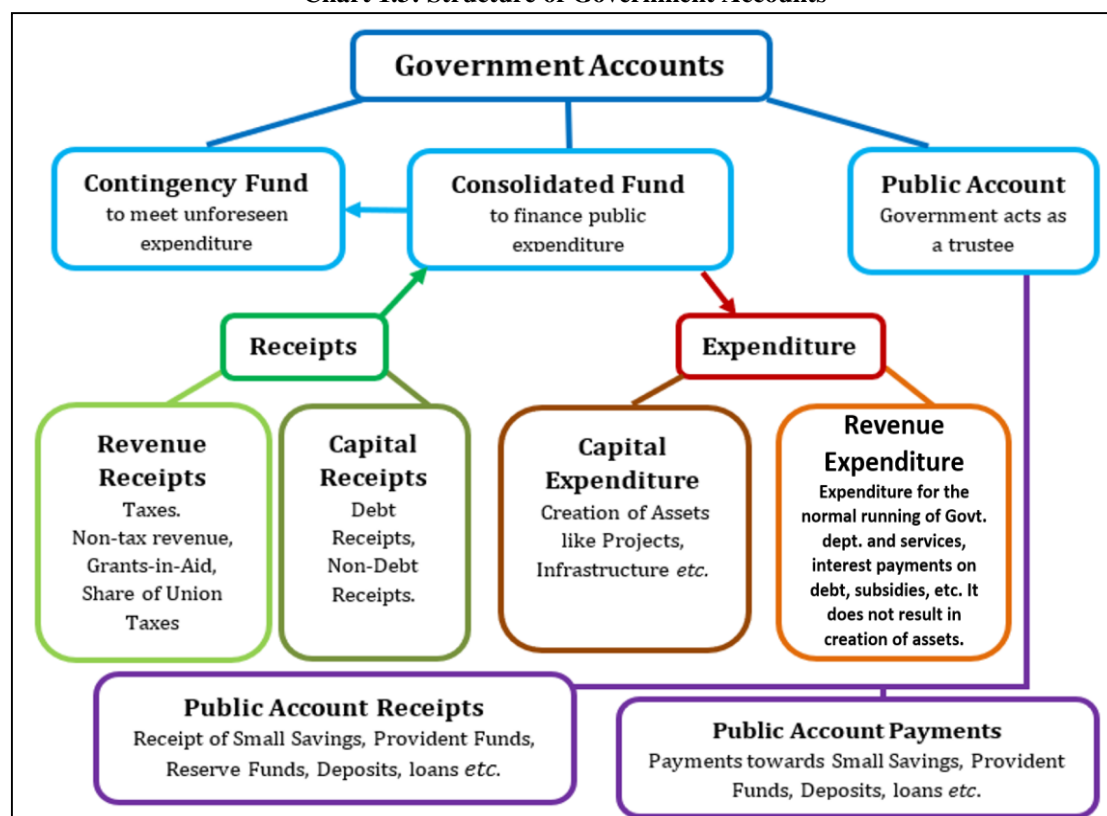
Capital expenditure includes expenditure on the acquisition of land, building, machinery, equipment and investment by the Government in shares of Public Sector Undertakings (PSU).

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, etc. /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, etc. (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 2022-23 *vis-à-vis* Budget Estimates of 2022-23 and Actuals of the previous year 2021-22, while **Appendix 1.2** provides details of receipts and disbursement as well as the overall fiscal position during 2022-23.

Table 1.2: Snapshot of Finances

(₹ in crore)

Sl. No.	Components	2021-22 (Actuals)	2022-23 (Budget Estimate)	2022-23 (Actuals)	Percentage of Actual to B.E.	Percentage of Actuals to GSDP
1.	Tax Revenue	7,658.15	8,247.20	8,662.98	105.04	21.30
(i).	Own Tax Revenue	1,648.50	2,400.00	1,867.90	77.83	4.59
(ii).	Share of Union Taxes/Duties	6,009.65	5,847.20	6,795.08	116.21	16.71
2.	Non-Tax Revenue	108.13	399.99	457.59	114.40	1.13
3.	Grants-in-aid and Contributions	6,324.72	15,201.56	6,772.58	44.55	16.66
4.	Revenue Receipts (1+2+3)	14,091.00	23,848.75	15,893.15	66.64	39.09
5.	Recovery of Loans and Advances	2.39	3.79	1.10	29.02	0.00
6.	Other Receipts	0.00	0.00	0.00	0.00	0.00
7.	Borrowings and other Liabilities*	1,803.19	-264.30	1,756.55	-651.87	4.32
8.	Capital Receipts (5+6+7)	1,805.58	-260.51	1,757.65	-661.77	4.32
9.	Total Receipts (4+8)	15,896.58	23,588.24	17,650.80	74.69	43.41
10.	Revenue Expenditure	12,642.15	17,819.36	14,158.98	79.46	34.82
11.	Interest payments	690.80	964.00	874.19	90.68	2.15
12.	Capital Expenditure	3,252.79	8,729.69	3,484.24	39.91	8.57
13.	Loans and Advances	1.63	4.20	7.58	180.48	0.02

Sl. No.	Components	2021-22 (Actuals)	2022-23 (Budget Estimate)	2022-23 (Actuals)	Percentage of Actual to B.E.	Percentage of Actuals to GSDP
14.	Total Expenditure (10+12+13)	15,896.57	26,553.25	17,650.80	66.47	43.41
15.	Revenue Surplus/Deficit (4-10)	1,448.85	6,029.39	1,734.17	28.76	4.26
16.	Fiscal Deficit {14-(4+5+6)}	1,803.18	2,700.71	1,756.55	65.04	4.32
17.	Primary Deficit (16-11)	1,112.38	1,736.71	882.36	50.81	2.17

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 2022-23 over the previous year:

- Revenue Receipts increased by 12.79 per cent (₹ 1,802.15 crore) over the previous year. The increase was mainly due to increase in State's Share of Union Taxes/Duties (₹ 785.43 crore) and Grants-in-aid and Contributions (₹ 447.86 crore). However, the State could not achieve the projections of Budget Estimates for Revenue Receipts. The actual receipts was 66.64 per cent against the budget provision. The State's Own Tax Revenue increased by 13.31 per cent over the previous year 2021-22.
- State's Share of Union Taxes/Duties increased by ₹ 785.43 crore (13.07 per cent) in comparison to the previous year. It was due to increase in Corporation Tax (₹ 596.90 crore) and Taxes on Income Other than Corporation Tax (₹ 372.44 crore).
- Revenue Expenditure increased by 12.00 per cent (₹ 1,516.83 crore) over the previous year. The increase was mainly due to increase in Social Services (₹ 850.73 crore), General Services (₹ 749.36 crore), and Economic Services (₹ 109.77 crore).
- Revenue Surplus increased by 19.69 per cent (₹ 285.32 crore) over the previous year mainly due to increase in State's Share of Union Taxes/Duties (₹ 785.43 crore) and Grants-in-aid and Contributions (₹ 447.86 crore) partly offset by increase in Revenue Expenditure on Pensions and other Retirement Benefits (₹ 441.26 crore), General Education (₹ 375.10 crore), Social Security and Welfare (₹ 289.45 crore) and Interest Payment (₹ 183.39 crore).
- Capital Expenditure increased by 7.12 per cent (₹ 231.45 crore) over the previous year expenditure. It was mainly due to increase in Capital Outlay on Other Special Areas Programmes (₹ 257.97 crore), Capital Outlay on Roads and Bridges (₹ 208.75 crore), Capital Outlay on Medical and Public Health (₹ 122.17 crore), Capital Outlay on Flood Control Projects (₹ 46.92 crore) and Capital Outlay on Major Irrigation (₹ 17.90 crore).
- Total Expenditure increased by 11.04 per cent (₹ 1,754.23 crore) over the previous year. It was due to increase in both Revenue Expenditure (₹ 1,516.83 crore) and Capital Expenditure (₹ 231.45 crore).
- Fiscal Deficit decreased by 2.59 per cent (₹ 46.64 crore) as compared to that of the previous year. It was mainly due to lower rate of increase in Revenue Receipt by 12.79 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 2022, 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 2021-22 and 2022-23 is shown in **Table 1.3**:

Table 1.3: Summarised position of Assets and Liabilities for the years 2021-22 and 2022-23

(₹ in crore)

Liabilities					Assets				
	2021-22	2022-23	Per cent increase		2021-22	2022-23	Per cent increase		
Consolidated Fund									
A	Internal Debt	9,967.15	11,149.50	11.86	a	Gross Capital Outlay	30,076.52	33,560.75	11.58
B	Loans and Advances from GoI	784.67	1,313.24	67.36	b	Loans and Advances disbursed	204.45	210.93	3.17
Contingency Fund		0.00	0.00						
Public Account									
A	Small Savings, Provident Funds, etc.	1,513.10	1,513.45	0.02	a	Advances	2.60	2.60	0.00
B	Deposits	1,464.38	1,380.79	-5.71	b	Remittance	695.67	820.18	17.90
C	Reserve Funds	1,624.69	1,788.98	10.11	c	Suspense and Miscellaneous	215.09	195.09	-9.30
D	Remittances	0.00	0.00	0.00		Cash Balance (including investment in Earmarked Fund)	1,073.19	1,004.11	-6.44
Total		15,353.99	17,145.96		Total		32,267.52	35,793.66	10.93
E	Surplus* in Government Account	16,913.53	18,647.70						
Grand Total		32,267.52	35,793.66	10.93	Grand Total		32,267.52	35,793.66	10.93

Source: Finance Accounts.

* In the previous year, deficit in Revenue Account was shown instead of Surplus in Government Account.

As could be seen from the table above, assets of the State Government during 2022-23 increased by ₹ 3,526.14 crore (10.93 per cent) over the previous year. The liabilities of the State Government also increased by 1,791.97 crore (11.67 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 2018-23

Fiscal Parameters		Achievement (₹ in crore)				
		2018-19	2019-20	2020-21	2021-22	2022-23
Revenue Deficit (-) / Surplus (+) (₹ in crore)	T	Revenue Surplus				
	A	812.99 ✓	445.53 ✓	554.18 ✓	1448.85 ✓	1734.17 ✓
Ratio of Fiscal Deficit (-) / Surplus (+) to GSDP (in per cent)	T	3 per cent				
	A	3.35 ✗	2.38 ✓	6.35 ✗	4.93 ✗	4.32 ✗
Ratio of total outstanding liability to GSDP (in per cent)	T*	MFRBM Act has not provided the targets after 2014-15				
		(41.43)	(41.35)	(42.71)	(46.88)	(44.74)
	A	38.21 -	38.26 -	44.28 -	41.96 -	42.17 ¹ -

* 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 15th FC and those projected in the State budget vis-à-vis achievements in respect of major fiscal aggregates with reference to GSDP during 2022-23 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	0.80	15.45	4.26	-432.50	72.43
Fiscal Deficit (-) / Surplus (+) as per cent of GSDP	-3.50	-6.50	-4.32	-23.43	33.54
Total outstanding liability/GSDP (per cent)	41.80	37.92	42.17	-0.89	-11.21

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

Table 1.6: Actuals vis-à-vis projection in MTFPS during 2022-23

Sl. No.	Fiscal Variables	Projection as per MTFPS	Actuals		Variation (in per cent)
			(2022-2023)	(₹ in crore)	
1.	Own Tax Revenue	2,260.00	1,867.90		-17.35
2.	Non-Tax Revenue	406.00	457.59		12.71
3.	Share of Central Taxes	5,246.00	6,795.08		29.53
4.	Grants -in-aid from GoI	15,256.00	6,772.58		-55.61
5.	Revenue Receipts (1+2+3+4)	23,168.00	15,893.15		-31.40
6.	Revenue Expenditure	20,748.00	14,158.98		-31.76
7.	Revenue Deficit (-)/ Surplus (+) (5-6)	2,420.00	1,734.17		-28.34
8.	Fiscal Deficit (-)/ Surplus (+)	-37.00	-1,756.55		4,647.43
9.	Debt-GSDP ratio (per cent)	28.00	42.17		50.61
10.	GSDP growth rate at Current prices (per cent)	17.00	11.12		-34.59

Source: Finance Department, GoM and Finance Accounts.

During the year 2022-23, the State Government could achieve the target fixed under MFRBM Act for maintaining Revenue Surplus. However, the State Government could not 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

¹ Off-budget borrowing of ₹ 180.51 crore during the year 2022-23 has not been considered for calculation of ratio.

2014-15. However, outstanding Debt-GSDP ratio was within the limit of the XIV and XV Finance Commission's projections during 2018-19 to 2022-23.

The State Government could not achieve the projection of MTFPS in respect of Revenue Receipts by ₹ 7,274.85 crore (31.40 per cent) mainly due to under achievement of projection in Grants-in-Aid from GoI (₹ 8,483.42 crore) and Own Tax Revenue (₹ 392.10 crore).

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 2022-23 two financial institutions² availed loan of ₹ 180.51 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 ₹ 29.01 crore (Principal amount: ₹ 8.41 crore and Interest amount: ₹ 20.06 crore) from the State budget. Further, total repayments of ₹ 29.01 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:

Table 1.7 Repayment of Off-Budget Borrowings through Budget during 2022-23

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	139.00	10 years	Civil Secretariat, VIP Guest House, Govt. quarters, Manipur Institute of Performing Arts, Alternative Housing for resident of Tribal Colony	8.41	12.72	2217-01-800-41-00-35	State Budget
Manipur Police Housing Corporation	HUDCO	41.51	10 years	State Guest House Dwarka and PHQ	-	7.88	2055-00-001-18-02-36	State Budget
Total		180.51			8.41	20.60		

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

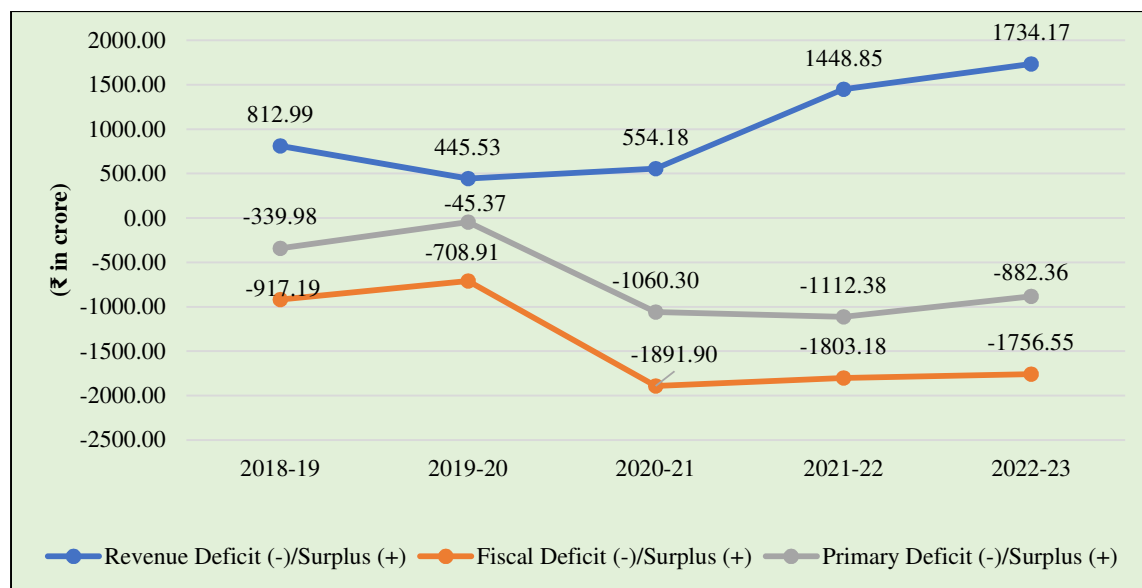
² Planning and Development Authority and Manipur Police Housing Corporation.

Expenditure overstated the Revenue Expenditure to that extent. The repayment of off-budget borrowings (₹ 29.01 crore) was 1.25 per cent of own resources (Own Tax Revenue and Non-Tax Revenue) of the State (₹ 2,325.49 crore) and 0.20 per cent of Revenue Expenditure (₹ 14,158.98 crore) during the year 2022-23. The repayment of principal and interest resulted overstatement of Revenue Surplus and understatement 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 ₹ 180.51 crore.

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 2018-23.

Chart 1.4: Trends in deficit parameters during 2018-19 to 2022-23

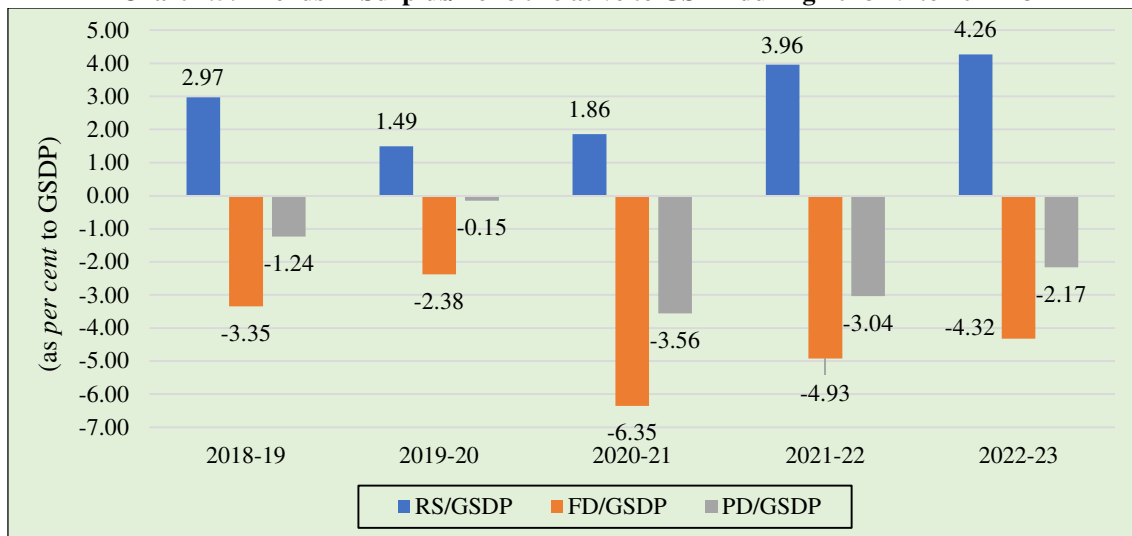


Source: Finance Accounts.

As can be seen from above chart, the State was able to maintain Revenue Surplus during the last five years 2018-23, ranging from ₹ 445.53 crore to ₹ 1,734.17 crore. As compared to 2021-22, Revenue Surplus increased by ₹ 285.32 crore in 2022-23 mainly due to increase in State's Share of Union Taxes/Duties (₹ 785.43 crore) and Grants-in-aid and Contributions (₹ 447.86 crore).

The Fiscal Deficit decreased by ₹ 46.63 crore (from ₹ 1,803.18 crore in 2021-22 to ₹ 1,756.55 crore in 2022-23) and the Primary Deficit during the year 2022-23 also decreased by ₹ 230.02 crore.

Chart 1.5: Trends in Surplus/Deficit relative to GSDP during 2018-19 to 2022-23



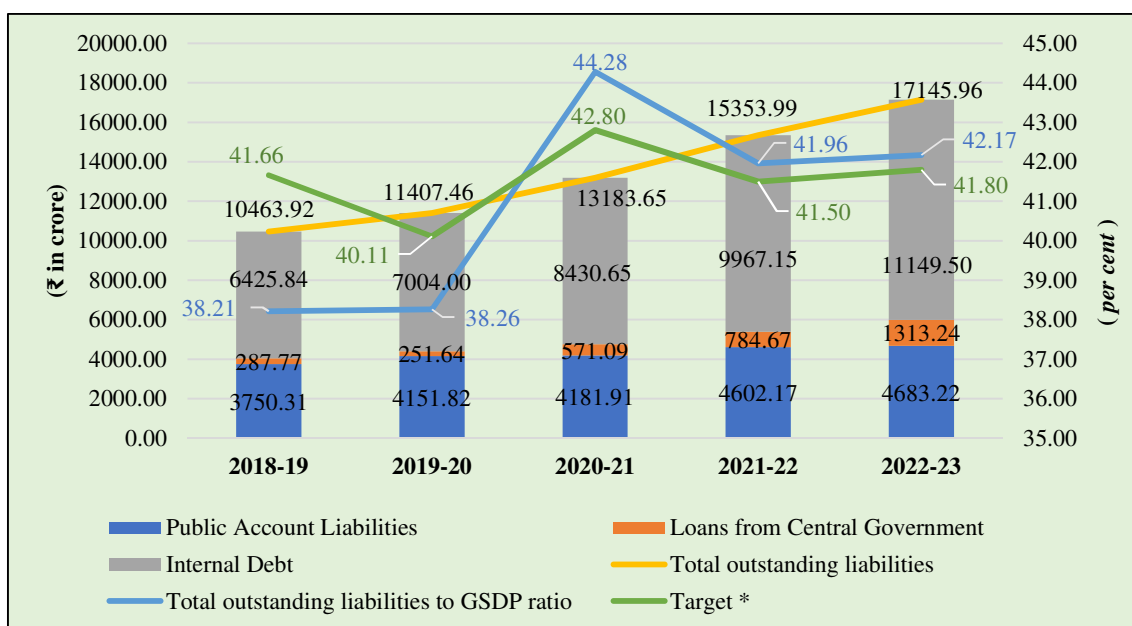
Source: Finance Accounts and Directorate of Economics and Statistics, Manipur.

As can be seen from the above chart, the Revenue Surplus-GSDP ratio depicted a fluctuating trend during 2018-23. The ratio increased by 0.30 per cent as compared to the previous year. Both Fiscal Deficit-GSDP ratio and Primary Deficit-GSDP ratio depicted a fluctuating trend. However, the ratios decreased in 2022-23 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 2018-19 to 2022-23, from ₹ 10,463.92 crore in 2018-19 to ₹ 17,145.96 crore in 2022-23 (excluding off-budget borrowings of ₹ 180.51 crore). Fiscal liabilities increased by 11.67 per cent (₹ 1,791.97 crore) in 2022-23 over the previous year which was mainly due to increase in Internal Debt (₹ 1,182.35 crore) and Loans and Advances from Central Government (₹ 528.57 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 2018-19 to 2022-23 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)
2018-19	1046.05	104.61	36.90	33.46 (9.33)	23.53	21.33 (9.33)	44.17	40.05 (9.34)
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

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

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

During 2022-23, 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. The reply of the State Government is not acceptable as it is mandatory to transfer the 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. Further, it is evident from the above table that during the periods 2018-19, 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 9.33 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 2022-23.

Table 1.9: Impact on Revenue Surplus and Fiscal Deficit

(₹ in crore)

Sl. No.	Particulars	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Overstated (-)	Understated (+)	Overstated (-)	Understated (+)
1.	Misclassification between Revenue and Capital Expenditure	(-)0.59	(+)0.02	Nil	Nil
2.	Non-payment of interest in Defined Contribution Pension Scheme for Government Employees	(-)12.98	Nil	Nil	(+)12.98
3.	Non-adjustment of interest on balance in State Compensatory Afforestation Fund	(-)9.15	Nil	Nil	(+)9.15
4.	Non-payment of interest in 8336-Civil Deposits/ 800 - Other Deposit	(-)0.13	Nil	Nil	(+)0.13
5.	Non-payment of interest in State Disaster Response Fund	(-)4.75	Nil	Nil	(+)4.75
6.	Repayment of Principal and interest on off-budget borrowing	-	(+) 29.01	(-) 29.01	-

Sl. No.	Particulars	Impact on Revenue Surplus		Impact on Fiscal Deficit	
		Overstated (-)	Understated (+)	Overstated (-)	Understated (+)
7.	Short transfer of Employer's share to Defined Contribution Pension Scheme	(-)10.49	Nil	Nil	(+)10.49
8.	Non-contribution of State matching share in State Disaster Response Fund (SDRF)	(-)3.91	Nil	Nil	(+)3.91
9.	Non-transfer of Central share of SDRF to Public account under MH 8121	(-)35.20	Nil	Nil	(+)35.20
10.	Non-contribution to Consolidated Sinking Fund	(-)76.77	Nil	Nil	(+)76.77
11.	Non-transfer of the Manipur Building and Other Construction Workers' Welfare Cess	(-)0.82	Nil	Nil	(+)0.82
	Total Impact	(-)154.79	(+)29.03	(-) 29.01	(+)154.20
	Total (Net) Impact	(-)125.76		(+)125.19	

Source: Finance Accounts.

It is evident from the table above that Revenue Surplus was overstated by ₹ 125.76 crore and Fiscal Deficit was understated by ₹ 125.19 crore. If the figures are adopted, the correct figure of the Revenue Surplus would be ₹ 1,608.41 crore³ and Fiscal Deficit would be ₹ 1,881.74 crore⁴ for 2022-23 (Reference Table no. 1.2).

1.9 Conclusion

- The GSDP increased by ₹ 4,068 crore (11.12 per cent) from ₹ 36,594 crore in 2021-22 to ₹ 40,662 crore in 2022-23. The growth rate of GSDP showed a fluctuating trend during 2018-19 to 2022-23.
- The GSDP growth rate for Manipur (11.12 per cent) was lower than the GDP growth rate (16.06 per cent) in 2022-23. Services Sector was the major contributor of GSDP during the year. Agriculture was the second largest contributor while Industry was the third largest contributor.
- The State's Revenue Receipts increased by 12.79 per cent (₹ 1,802.15 crore) over the previous year. The increase was mainly due to increase in State's Share of Union Taxes/Duties (₹ 785.43 crore) and Grants-in-aid and Contributions (₹ 447.86 crore). However, the State could not achieve the projections of Budget Estimates for Revenue Receipts.
- The State's Own Tax Revenue increased by 13.31 per cent over the previous year 2021-22.
- The State's Total Expenditure for the year which was ₹ 17,650.80 crore increased by 11.04 per cent (₹ 1,754.23 crore) over the previous year due to increase in both Revenue Expenditure (₹ 1,516.83 crore) and Capital Expenditure (₹ 231.45 crore).

³ ₹ 1,734.17 crore – ₹ 125.76 crore = ₹ 1,608.41 crore.

⁴ ₹ 1,756.55 crore + ₹ 125.19 crore = ₹ 1,881.74 crore.

- The State's Revenue Surplus which was ₹ 1,734.17 crore for the year increased by 19.69 *per cent* (₹ 285.32 crore) over the previous year mainly due to increase in State's Share of Union Taxes/Duties (₹ 785.43 crore) and Grants-in-aid and Contributions (₹ 447.86 crore).
- Fiscal Deficit decreased by 2.59 *per cent* (₹ 46.64 crore) as compared to that of the previous year. The Fiscal Deficit during 2022-23 was 4.32 *per cent* of GSDP and could not achieve the projection of the Manipur FRBM Act during the year.
- Post audit, the Revenue Surplus was overstated by ₹ 125.76 crore and Fiscal Deficit was understated by ₹ 125.19 crore due to non-contribution to Consolidated Sinking Fund, 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 State Disaster Response Fund to Public Account, *etc.*

1.10 Recommendations

- *The State Government needs to keep up the trend of Own Tax Revenue collection achieved during 2022-23 by focusing on other potential areas apart from SGST to have a sustained increase in Own Tax Revenue collection.*
- *The State Government needs to keep up the trend of increasing 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.*



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 2018-19 to 2022-23, 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 2022-23 vis-à-vis 2021-22

Table 2.1 gives a bird's eye view of the major changes in key fiscal aggregates of the State during 2022-23 as compared to the previous year.

Table 2.1: Changes in Key Fiscal Aggregates in 2022-23 compared to 2021-22

Revenue Receipts	<ul style="list-style-type: none"> ✓ Revenue receipts of the State increased by 12.79 per cent ✓ Own Tax receipts of the State increased by 13.31 per cent ✓ Non-Tax receipts increased by 323.19 per cent ✓ State's Share of Union Taxes and Duties increased by 13.07 per cent ✓ Grants-in-Aid from Government of India increased by 7.08 per cent
Revenue Expenditure	<ul style="list-style-type: none"> ✓ Revenue expenditure increased by 12.00 per cent ✓ Revenue expenditure on General Services increased by 12.70 per cent ✓ Revenue expenditure on Social Services increased by 23.92 per cent ✓ Revenue expenditure on Economic Services increased by 4.17 per cent ✓ Expenditure on Grants-in-Aid decreased by 34.99 per cent
Capital Receipts	<ul style="list-style-type: none"> ✓ Debt Capital Receipts increased by 11.11 per cent ✓ Non-debt Receipts decreased by 53.97 per cent
Capital Expenditure	<ul style="list-style-type: none"> ✓ Capital expenditure increased by 7.12 per cent ✓ Capital expenditure on General Services increased by 15.06 per cent ✓ Capital expenditure on Social Services increased by 6.35 per cent ✓ Capital expenditure on Economic Services increased 7.30 per cent
Loans and Advances	<ul style="list-style-type: none"> ✓ Recoveries of Loans and Advances decreased by 53.97 per cent ✓ Disbursement of Loans and Advances increased by 365.03 per cent.
Public Debt	<ul style="list-style-type: none"> ✓ Public Debt Receipts decreased by 12.15 per cent ✓ Repayment of Public Debt decreased by 13.74 per cent
Public Account	<ul style="list-style-type: none"> ✓ Public Account Receipts increased by 88.13 per cent ✓ Public Account Disbursement increased by 90.83 per cent
Cash Balance	<ul style="list-style-type: none"> ✓ Cash Balance decreased 6.44 per cent

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**.

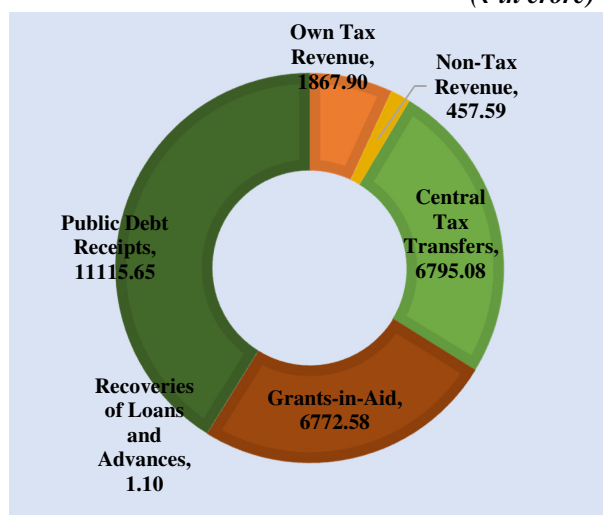
Table 2.2: Details of Sources and Application of funds during 2021-22 and 2022-23

(₹ in crore)

	Particulars	2021-22	2022-23	Increase (+)/ Decrease (-)
Sources	A. Opening Cash Balance with RBI	760.74	1,073.19	312.45
	B. Revenue Receipts	14,091.00	15,893.15	1,802.15
	C. Recoveries of Loans and Advances	2.39	1.10	-1.29
	D. Public Debt Receipts (Net)	1,750.08	1,710.93	-39.15
	E. Public Account Receipts (Net)	365.55	-23.46	-389.01
	Total	16,969.76	18,654.91	1,685.15
Application	A. Revenue Expenditure	12,642.15	14,158.98	1,516.83
	B. Capital Expenditure	3,252.79	3,484.24	231.45
	C. Disbursement of Loans and Advances	1.63	7.58	5.95
	D. Closing Cash Balance with RBI	1,073.19	1,004.11	-69.08
	Total	16,969.76	18,654.91	1,685.15

Chart 2.1: Composition of Resources

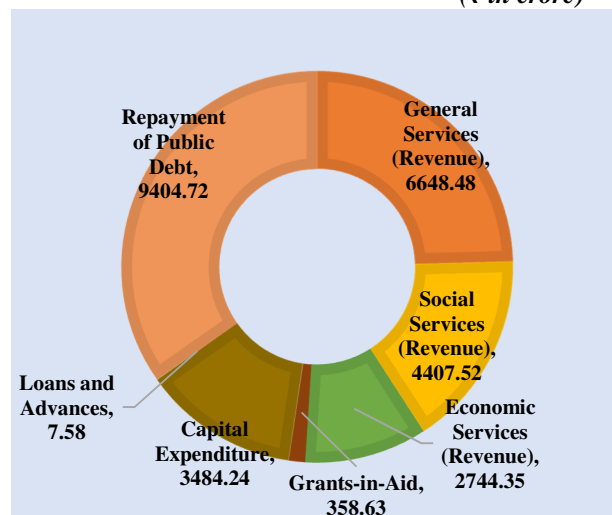
(₹ in crore)



Source: Finance Accounts.

Chart 2.2: Application of Resources

(₹ in crore)



Source: Finance Accounts.

2.4 Resources of the State

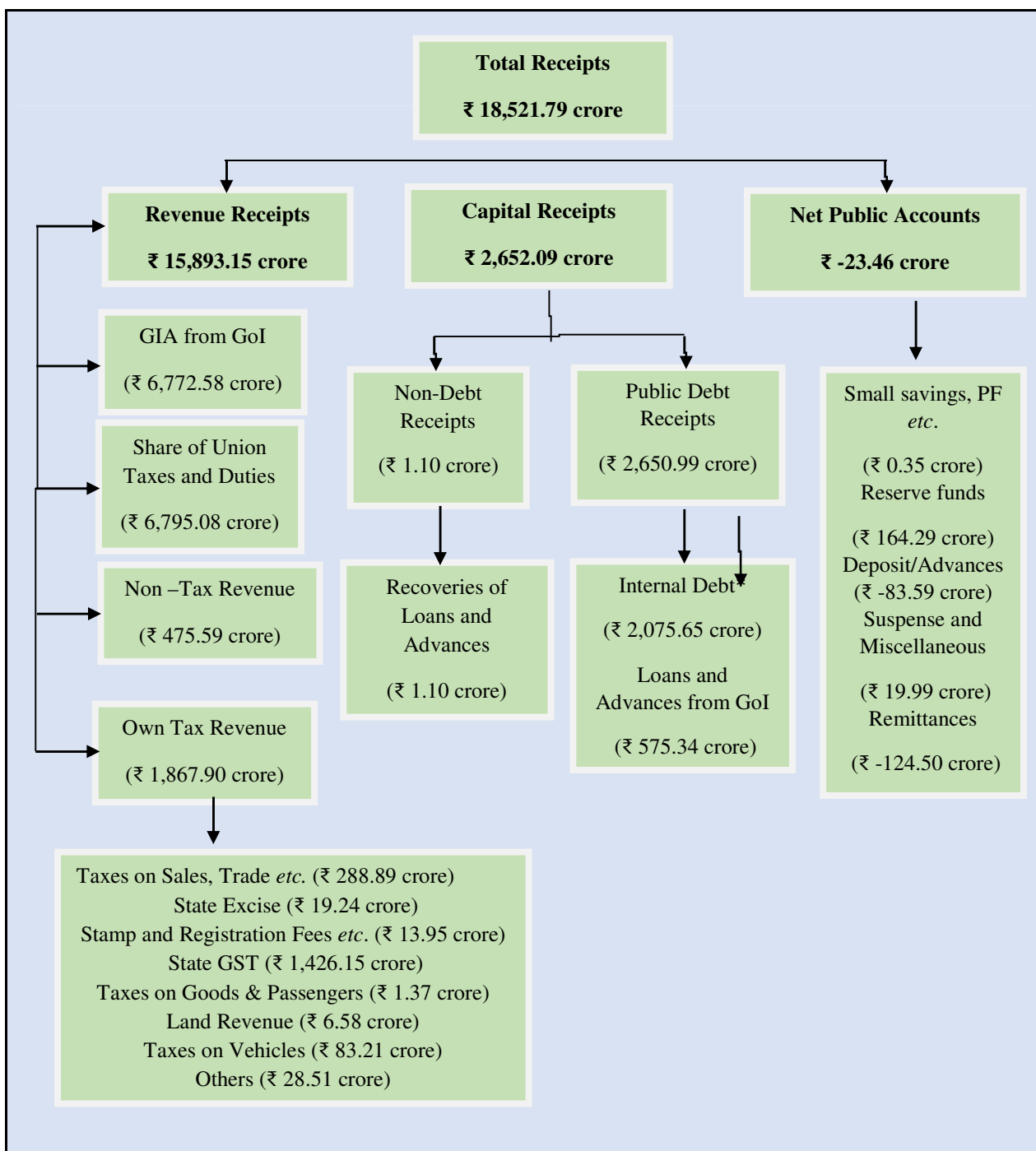
The resources of the State are described below:

- 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 2022-23



Source: Finance Accounts.

*Including net of Ways and Means Advances amounting to ₹ 453.65 crore {(OB ₹ 474.91 crore + WMA Receipt ₹ 8,918.31 crore) – WMA Repayment ₹ 8,939.57 crore = ₹ 453.65 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 2018-23. 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	2018-19	2019-20	2020-21	2021-22	2022-23
Revenue Receipts (RR)	10,561.71	10,684.16	12,982.65	14,091.00	15,893.15
Rate of growth of RR (<i>per cent</i>)	1.97	1.16	21.51	8.54	12.79
Tax Revenue	5,744.64	5,248.89	5,566.46	7,658.15	8,662.98
<i>Own Tax Revenue</i>	<i>1,046.05</i>	<i>1,201.12</i>	<i>1,294.49</i>	<i>1,648.50</i>	<i>1,867.90</i>
<i>State's share of Union taxes and duties</i>	<i>4,698.59</i>	<i>4,047.77</i>	<i>4,271.97</i>	<i>6,009.65</i>	<i>6,795.08</i>
Non-Tax Revenue	166.24	134.53	148.07	108.13	457.59
Grants-in-aid from GoI	4,650.83	5,300.74	7,268.12	6,324.72	6,772.58
Own Revenue (Own Tax and Non-tax Revenue)	1,212.29	1,335.65	1,442.56	1,756.63	2,325.49
Rate of growth of Own Revenue (<i>per cent</i>)	25.62	10.18	8.00	21.77	32.38
Gross State Domestic Product (2011-12 Series)	27,388	29,813	29,776	36,594	40,662
Rate of growth of GSDP (<i>per cent</i>)	6.20	8.85	-0.12	22.90	11.12
RR/GSDP (<i>per cent</i>)	38.56	35.84	43.60	38.51	39.09
Buoyancy Ratios⁵					
Revenue Buoyancy w.r.t GSDP	0.32	0.13	*	0.37	1.15
State's Own Revenue Buoyancy w.r.t GSDP	4.13	1.15	*	0.95	2.91

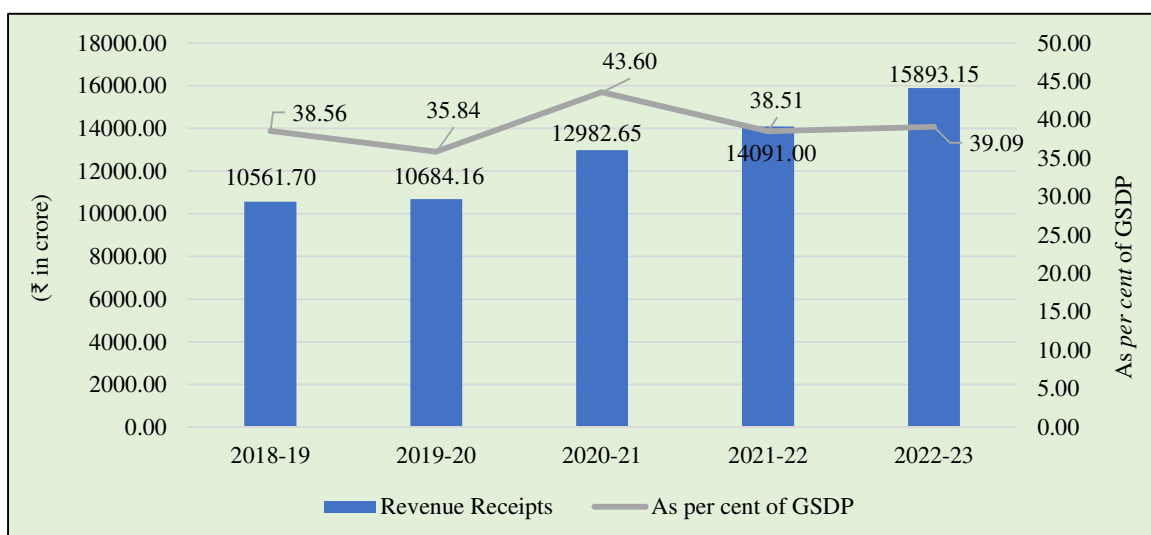
Source: Finance Accounts & Directorate of Economics and Statistics, Manipur.

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 2018-19 to 2022-23.

Chart 2.4: Trends of Revenue Receipts

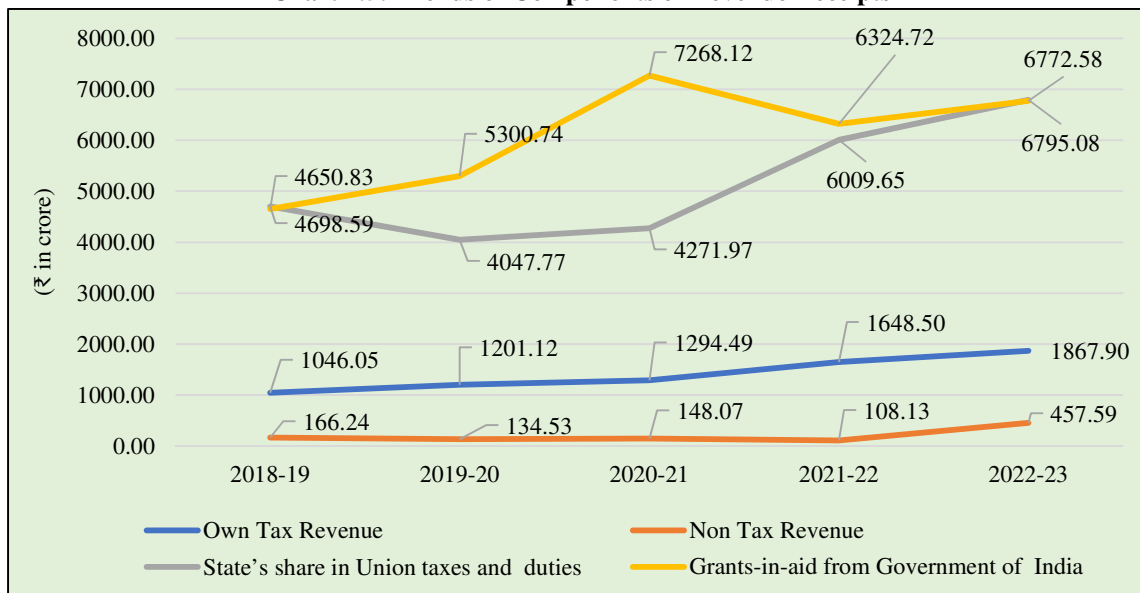


Source: Finance Accounts.

⁵ 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 shows the trends of components of Revenue Receipts during 2018-19 to 2022-23.

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 2018-23, Revenue Receipts increased by ₹ 5,331.45 crore (50.48 per cent) from ₹ 10,561.70 crore in 2018-19 to ₹ 15,893.15 crore in 2022-23. During 2022-23, Revenue Receipts increased by ₹ 1,802.15 crore (12.79 per cent) over the previous year. The increase in Revenue Receipts was mainly due to increase in State's Share of Union Taxes/Duties (₹ 785.43 crore) and Grants-in-aid and Contributions (₹ 447.86 crore) as compared to 2021-22.

Grants-in-aid from GoI increased by ₹ 2,121.75 crore (45.62 per cent) from ₹ 4,650.83 crore in 2018-19 to ₹ 6,772.58 crore in 2022-23. During 2022-23, it increased by ₹ 447.86 crore (7.08 per cent) over the previous year.

- About 14.63 per cent of the Revenue Receipts during 2022-23 came from State's Own Resources while Central Tax Transfer and Grants-in-Aid together contributed 85.37 per cent. Contribution of State's Own Revenue to Revenue Receipts was in the range of 11.11 (2020-21) and 14.63 per cent (2022-23) during the period 2018-23, which shows that there is scope for substantial improvement. The Central Tax Transfer and GIA from GoI contributed 85.37 to 88.89 per cent to the Revenue Receipts and remained the main contributors of Revenue Receipts of the State during 2018-23.
- The Revenue Receipts buoyancy with respect to GSDP increased to 1.15 in 2022-23 against 0.37 in 2021-22 mainly due to increase in the growth rate of Revenue Receipts which was mainly due to more receipts of Grants-in-Aid and Contribution from GoI and more receipts under State's share of Union Taxes and Duties, Non-Tax Revenue and Own Tax Revenue. The spike in own revenue buoyancy in 2022-23 vis-à-vis the previous year was primarily due to increase in Non-Tax revenue and Own Tax revenue.

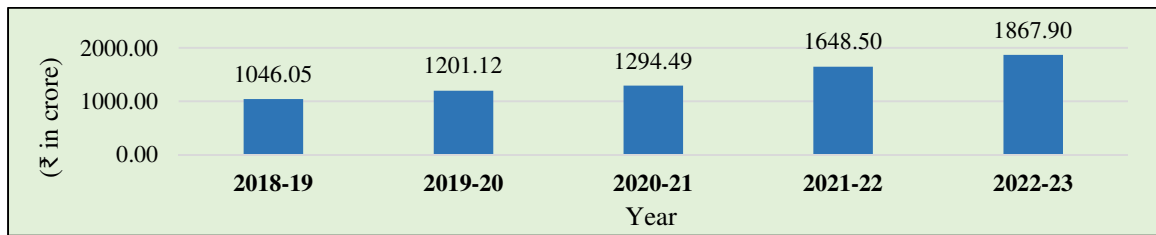
2.5.2 State's Own Resources

The gross collections in respect of Tax and Non-Tax Revenue during 2018-23 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 2018-23 are given in the Chart below:

Chart 2.6: Growth of Own Tax Revenue during 2018-23



Source: Finance Accounts.

The component-wise details of Own Tax Revenue collected during 2018-23 are given in the following table:

Table 2.4: Components of State's Own Tax Revenue

Revenue Head	2018-19	2019-20	2020-21	2021-22	2022-23	
					B.E.	Actual
Sales Tax	253.02	235.53	336.45	411.66	450.00	288.89
SGST	694.70	852.58	866.51	1,125.56	1,735.40	1,426.15
State excise	8.18	11.60	11.85	16.00	18.00	19.24
Taxes on vehicles	39.83	47.70	37.96	56.67	80.00	83.21
Stamp duty and Registration fees	17.62	16.60	8.66	7.98	24.00	13.95
Land revenue	3.54	4.10	3.81	3.36	7.00	6.58
Taxes on goods and passengers	1.19	1.60	0.42	0.47	5.00	1.37
Other taxes	27.97	31.41	28.83	26.80	80.60	28.51
Total	1,046.05	1,201.12	1,294.49	1,648.50	2,400.00	1,867.90

Source: Finance Accounts.

As can be seen from the table above, Own Tax Revenue of the State increased by ₹ 821.85 crore from ₹ 1,046.05 crore in 2018-19 to ₹ 1,867.90 crore in 2022-23. During the year 2022-23, State GST (₹ 1,426.15 crore) and Sales Tax (₹ 288.89 crore) were the main contributors of the State's Own Tax Revenue and these two together accounted for 91.82 per cent of the Own Tax Revenue. Further, Own Tax Revenue showed a growth rate of 13.31 per cent in 2022-23 over the previous year 2021-22. However, actual Own Tax Revenue collection was 77.83 per cent against the budget estimates during 2022-23.

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 2023 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 2023	Amount outstanding for more than 5 years as on 31 March 2023
1	Manipur Value Added Tax	1.57	Nil
2	Goods and Services Tax	0.87	Nil
	Total	2.44	Nil

Source: Department of Taxes, Manipur.

It can be seen from the table above that as on 31 March 2023, there were arrears of revenue on Manipur Value Added Tax amounting to ₹ 1.57 crore and GST amounting to ₹ 0.87 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 2022	Cases detected during 2022-23	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 2023
					No. of cases	Amount of demand	
1	Taxes/VAT on sales, Trade	6	16	22	16	1.57	6
2	GST	19	12	31	14	0.87	17

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	58	15.35	NIL	0.00
2	Claims received during the year	97	35.40	1	2.81
3	Refunds made during the year	45	22.29	1	1.48
4	Refunds rejected during the year	20	7.58	NIL	0.00
5	Balance outstanding at the end of year	90	20.88	NIL	0.00

Source: Department of Taxes, Manipur.

2.5.2.3 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 2018-23 is given in the following table:

Table 2.8: Components of State's Non-Tax Revenue during 2018-23

(₹ in crore)

Revenue head	2018-19	2019-20	2020-21	2021-22	2022-23	
					B.E.	Actual
Interest Receipts	18.68	6.39	2.25	1.36	15.00	3.15
Dividends and Profits	0.00	0.00	0.00	0.00	0.00	21.62
Other Non-Tax Receipts	147.55	128.14	145.82	106.77	385.00	432.82
a) Misc. General Services	111.37	101.13	123.77	84.23	310.00	81.44
b) Forestry and Wildlife	15.26	9.70	6.65	7.76	40.00	27.52
c) Water Supply and Sanitation	3.33	3.48	4.52	3.36	4.60	31.27
d) Education, Sports, Art and Culture	2.01	2.06	0.46	0.55	2.86	98.08
e) Social Security and Welfare	0.00	0.00	0.00	0.00	0.00	166.91
f) Other or Misc.	15.59	11.77	10.42	10.87	27.54	27.60
Total	166.24	134.53	148.07	108.13	400.00	457.59

Source: Finance Accounts.

Non-Tax Revenue (₹ 457.59 crore), which ranged between 0.77 (2021-22) to 2.88 *per cent* (2022-23) of Revenue Receipts of the State during the period 2018-23, increased by ₹ 349.46 crore (323.19 *per cent*) during 2022-23 over the previous year. The increase was mainly due to increase in receipts under Social Security and Welfare (₹ 166.91 crore), Education, Sports, Art and Culture (₹ 97.53 crore) and Water Supply and Sanitation (₹ 27.91 crore). Collections from Miscellaneous General Services remained the main contributor to Non-Tax Revenue during 2018-23. During the current year, ₹ 166.91 crore was collected under Social Security and Welfare, followed by Education, Sports, Art and Culture (₹ 98.08 crore) and Miscellaneous General Services (₹ 81.44 crore). The actual Non-Tax Revenue collection during 2022-23 was 114.40 *per cent* against the Budget Estimates.

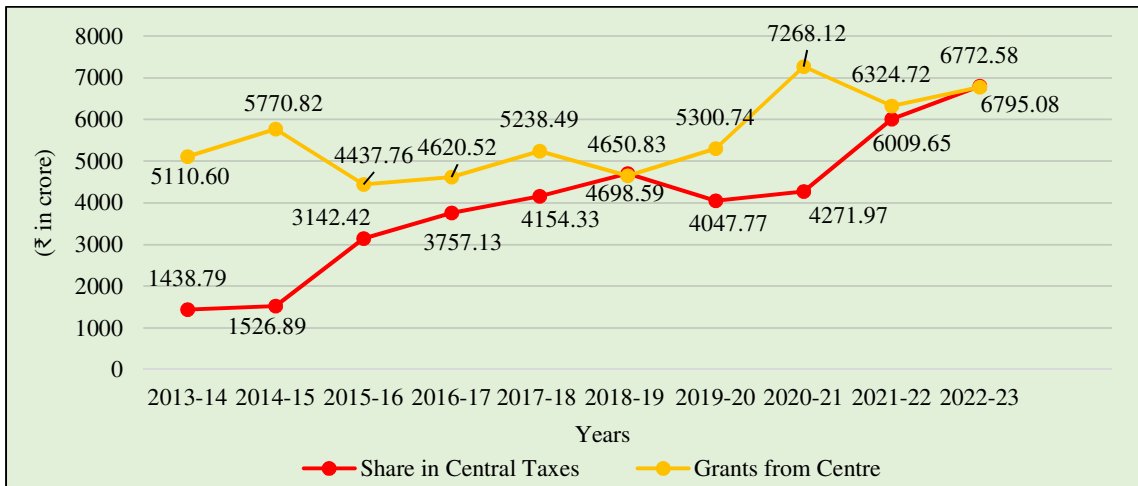
2.5.3 Transfers from the Centre

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 2022-23.

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 2018-23, Central transfers increased by ₹ 4,218.24 crore from ₹ 9,349.42, crore in 2018-19 to ₹ 13,567.66 crore in 2022-23. During the current year, there was an increase of ₹ 1,233.29 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)
2013-14	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)	1,501.00	1,438.79	-62.21
2014-15		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 sharable 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	4,272.00	-1,868.00
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

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

The details of Central Tax transfers to the State during 2018-23 are given in the following table:

Table 2.10: Central Tax Transfers

(₹ in crore)

Head	2018-19	2019-20	2020-21	2021-22	2022-23	
					B.E.	Actual
Central Goods and Services Tax (CGST)	1,159.70	1,148.62	1,278.63	1,821.06	1,919.94	1,921.28
Integrated Goods and Services Tax (IGST)	92.60	0.00	0.00	0.00	0.00	0.00
Corporation Tax	1,634.06	1,380.12	1,282.37	1,678.44	1,825.72	2,275.34
Taxes on Income other than Corporation Tax	1,203.42	1,081.42	1,313.84	1,853.03	1,763.26	2,225.47
Customs	333.08	256.57	232.98	405.39	253.51	267.30
Union Excise Duties	221.34	178.41	144.48	192.20	78.97	83.86
Service Tax	42.85	0.00	16.92	53.01	5.87	10.64
Other Taxes	11.54	2.63	2.75	6.52	-0.07	11.19
Central Tax transfers	4,698.59	4,047.77	4,271.97	6,009.65	5,847.20	6,795.08
Percentage of increase over previous year	13.10	-13.85	5.54	40.68	22.70	13.07
Percentage of Central tax transfers to Revenue Receipts	44.49	37.89	32.91	42.65	24.52	42.75

Source: Finance Accounts.

Over the five-year period 2018-23, Central Tax transfers increased by 44.62 per cent (₹ 2,096.49 crore) from ₹ 4,698.59 crore in 2018-19 to ₹ 6,795.08 crore in 2022-23. During the current year, there was an increase of ₹ 785.43 crore (13.07 per cent) over the previous year. The increase was mainly due to increase in Corporation Tax (₹ 596.90 crore) and Taxes on Income other than Corporation Tax (₹ 372.44 crore). Central Tax transfers constituted 42.75 per cent of the total Revenue Receipts during 2022-23. Against the Budget Estimates for the year 2022-23, for Central Tax transfer, the actual transfer was 116.21 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 2018-23 are given in the following table:

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

(₹ in crore)

Particulars	2018-19	2019-20	2020-21	2021-22	2022-23	
					B.E.	Actual
Centrally Sponsored Schemes	2,143.19	2,769.20	3,917.27	3,459.37	12,560.13	4,354.00
Finance Commission Grants	2,103.07	2,117.13	3,085.47	2,674.37	2,600.00	2,387.70
Other transfer/Grants to State	404.57	414.41	265.39	190.98	41.43	30.88
Total	4,650.83	5,300.74	7,268.13	6,324.72	15,201.56	6,772.58
Percentage of increase (+)/decrease (-) over previous year	-11.22	13.97	37.12	-12.98	6.21	7.08
Total grants as a percentage of Revenue receipts	44.03	49.61	55.98	44.88	63.74	42.61

Source: Finance Accounts.

During 2018-23, GIA from GoI showed a fluctuating trend. During 2022-23, GIA from GoI increased by ₹ 447.86 crore (7.08 per cent) from ₹ 6,324.72 crore in 2021-22 to ₹ 6,772.58 crore in 2022-23. GIA constituted 42.61 per cent of Revenue Receipts and remained the second largest component of the Revenue Receipts. However, the actual GIA was 44.55 per cent against the Budget Estimate during 2022-23.

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 2022-23, the State Government transferred ₹ 3,918.79 crore to the SNA Account. The whole amount was transferred through Fully Vouched 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
3,262.51	3,518.33	400.47	3,918.79	3,002.54	1,193.84

Source: Public Finance Management System, 2022-23.

As on 31 March 2023, an amount of ₹ 1,193.84 crore, including both Central and State shares, were parked in SNA bank account of 79 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	36.86
2.	4048 - Assistance to State Agencies for intra-state movement of foodgrains and FPS dealers margin under NFSA	25.00
3.	3095 - Conservation of Aquatic Eco System.	17.91
4.	9157 - Human Resources for Health and Medical Education	148.66
5.	9158 - National Ayush Misson (NAM)	18.91
6.	3194 - Modernisation of Police Forces	12.08
7.	9161 - Border Area Development Program	23.63
8.	9174 - Infrastructure Facilities for Judiciary	10.84
9.	9150 - Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission	172.34
10.	9151 - SBM-Rural (DWS)	17.12
11.	9478 - Mission For Development of 100 Smart Cities	49.43
12.	9556 - Urban Rejuvenation Mission-500 Cities	11.69
13.	3674 - Pradhan Mantri Jan Vikas Karyakaram	77.73
14.	9179 - Pradhan Mantri Gram Sadak Yojna	159.07
15.	9180 - Pradhan Mantri Awas Yojna (PMAY)- Rural	66.00
16.	9181 - National Rural Livelihood Mission	34.52
17.	9219 - Mahatma Gandhi National Rural Guarantee Programme	47.31
18.	3667 - Samagra Shiksha	37.38
19.	2052 - Har Khet Ko Pani	19.99
20.	3993 - PMKSY-Accelerated Irrigation Benefit Programme and National/Special Projects	53.55
21.	3976 - Mission Vatsalya (Child Protection Services and Child Welfare Services)	12.94

Source: Public Finance Management System, 2022-23.

As could be seen from the above table, huge amounts were parked under MH-9150 - Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission (₹ 172.34 crore) and MH-9179 - Pradhan Mantri Gram Sadak Yojna (₹ 159.07 crore).

2.5.3.3 Fourteenth and Fifteenth Finance Commission Grants

XIV FC and 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	
	2021-22	2022-23	2021-22	2022-23	2021-22	2022-23
(i) Grants to PRIs	131.00	135.00	65.50	0.00	53.55	10.13
(a) Performance/Tied Grants#	52.40	54.00	NA	NA	NA	NA
(b) Untied Grants	78.60	81.00	NA	NA	NA	NA
(ii) Grants to ULBs	64.00	67.00	0.00	42.50	21.65	18.07
(i) Performance/Tied Grant	38.40	40.20	NA	NA	NA	NA
(ii) General Basic/Untied Grant	25.60	26.80	NA	NA	NA	NA
(iii) Grants for Health Sector	44.00	44.00	42.87	0.00	0.00	0.00
Total Grants for Local Bodies (i+ii+iii)	239.00	246.00	108.37	42.50	75.20	28.20
SDRF	42.00	44.00	33.60	35.20	60.00	20.00
Post Devolution Deficit Grant	2,524.00	2,310.00	2,524.00	2,310.00	2,425.00	2,310.00

NA: Not Available.

For drinking water, rainwater harvesting, SWS and Sanitation.

Source: Report of the 15th Finance Commission.

During 2022-23, the Grants recommended by the XV FC for PRIs was ₹ 135 crore (₹ 54 crore under Performance/Tied Grants and ₹ 81 crore under Untied Grants) and for ULBs, the recommended amount was ₹ 67 crore (₹ 40.20 crore under Performance/ Tied Grants and ₹ 26.80 crore under General Basic/Untied Grants). With respect to Health Sector and SDRF, the recommended amounts to be released by the GoI was ₹ 44 crore each. The total amount recommended for Local Bodies during 2022-23 was ₹ 246 crore as against ₹ 239 crore during the previous year.

As can be seen from the table above, during the year 2022-23, out of the amount of ₹ 246 crore recommended by the XV FC for grants to Local bodies for the State, the actual amount released by the GoI was ₹ 42.50 crore (17.28 per cent) and that released by the State Government was ₹ 28.20 crore (11.46 per cent). As compared to the previous year, the total release by the State Government was lower by ₹ 47 crore. During 2022-23, the GoI released ₹ 35.20 crore (100 per cent) of the amount recommended by the XV FC (₹ 35.20 crore) for SDRF while the State Government did not make any transfer to the fund.

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 2018-23 are given in the following table:

The State's actual Tax and Non-Tax Receipts for the year 2022-23 *vis-à-vis* Budget Estimates and projections made by XV FC are given below:

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
Own Tax revenue	1,383.00	2,400.00	1,867.90	35.06	(-)22.17
Non-Tax revenue	221.00	399.99	457.59	107.05	14.40

(₹ in crore)

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

During 2022-23, Own Tax Revenue was higher than the XV FC projection by ₹ 484.90 crore (35.06 per cent) and lower than the Budget Estimates by ₹ 532.10 crore (22.17 per cent). Non-Tax Revenue was higher than the XV FC projection and the Budget Estimates by ₹ 236.59 crore (107.05 per cent) and ₹ 57.60 crore (14.40 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 2018-23 are given in the following table:

Table 2.16: Trends in Growth and Composition of Capital Receipts

Sources of State's Receipts	2018-19	2019-20	2020-21	2021-22	2022-23
Capital Receipts	1,282.81	1,209.42	1,854.70	1,954.52	2,652.09
Miscellaneous Capital Receipts	0.00	0.00	0.00	0.00	0.00
Recovery of Loans and Advances	0.59	0.80	3.30	2.39	1.10
Public Debt Receipts	1,282.22	1,208.62	1,851.40	1,952.13	2,650.99
<i>Internal Debt*</i>	1,282.22	1,200.71	1,484.03	1,698.27	2,075.65
<i>Growth rate (per cent)</i>	105.63	-6.36	23.60	14.44	22.22
<i>Loans and advances from GoI</i>	0.00	7.91	367.37	253.86	575.34
<i>Growth rate (per cent)</i>	-100.00	#	4,544.37	-30.90	126.64
Rate of growth of Debt Capital Receipts (per cent)	14.64	-5.74	53.18	5.44	35.80
Rate of growth of non-debt Capital Receipts	-92.64	35.59	312.50	-27.58	-53.97
Rate of growth of GSDP (per cent)	6.20	8.85	-0.12	22.90	11.12
Rate of growth of Capital Receipts (per cent)	13.88	-5.72	53.35	5.38	35.69

(₹ 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 2018-23, Capital Receipts increased by ₹ 1,369.28 crore (106.74 per cent) from ₹ 1,282.81 crore in 2018-19 to ₹ 2,652.09 crore in 2022-23 (excluding off-budget borrowings of ₹ 180.51 crore). During 2022-23, Capital Receipts increased by ₹ 69.57 crore (35.69 per cent) over the previous year. The increase was mainly due to increase in Loans and Advances from Government of India (₹ 321.48 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 2018-23 is presented in the following table:

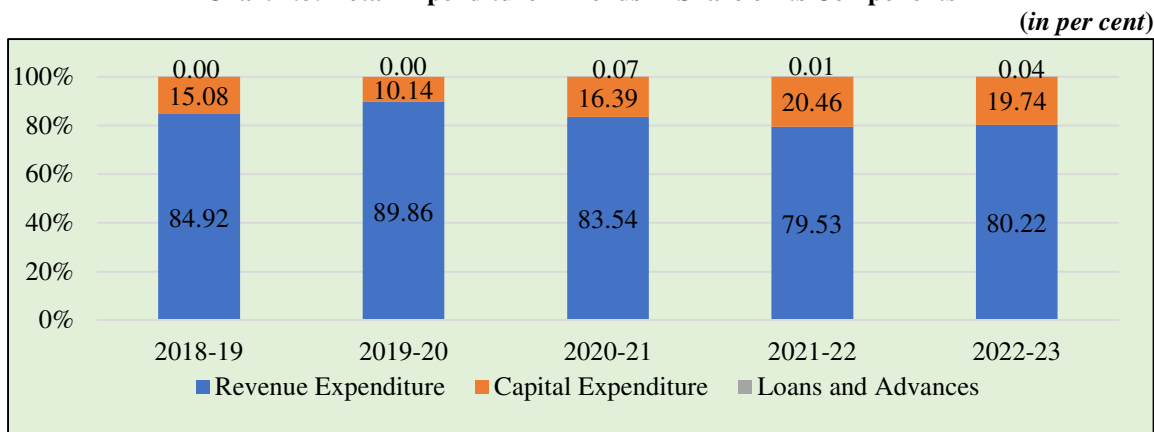
Table 2.17: Total Expenditure and its Composition

Parameters	2018-19	2019-20	2020-21	2021-22	2022-23
Total Expenditure (TE)	11,479.49	11,393.87	14,877.85	15,896.58	17,650.80
Revenue Expenditure (RE)	9,748.72	10,238.63	12,428.47	12,642.15	14,158.98
Capital Expenditure (CE)	1,730.64	1,155.24	2,439.18	3,252.80	3,484.24
Loans and Advances	0.13	0.00	10.20	1.63	7.58
As a percentage of GSDP					
TE/GSDP	41.91	38.22	49.97	43.44	43.41
RE/GSDP	35.59	34.34	41.74	34.55	34.82
CE/GSDP	6.32	3.87	8.19	8.89	8.57

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

During the period 2018-23, Total Expenditure of the State increased by ₹ 6,171.31 crore (53.76 per cent) from ₹ 11,479.49 crore in 2018-19 to ₹ 17,650.80 crore in 2022-23. During the year 2022-23, it increased by 11.04 per cent over the previous year mainly due to increase in both Revenue Expenditure (₹ 1,516.83 crore) and Capital Expenditure (₹ 231.44 crore). Both Total Expenditure and Revenue Expenditure as per cent of GSDP showed a fluctuating trend during 2018-23. The trends in 'Share of Components' of Total Expenditure during the period 2018-23 is given in **Chart 2.8:**

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



Source: Finance Accounts.

As is evident from above, both Revenue Expenditure and Capital Expenditure exhibited a fluctuating trend during 2018-23. Capital Expenditure showed a decreasing trend during 2022-23. Capital Expenditure as a percentage of Total Expenditure decreased from 20.46 per cent in 2021-22 to 19.74 per cent in 2022-23. The Revenue Expenditure as a percentage of Total Expenditure increased from 79.53 per cent in 2021-22 to 80.22 per cent in 2022-23.

Details for the year 2022-23 are shown in *Appendix 2.1*. Relative shares of these components in the Total Expenditure during 2018-23 are given in the following table:

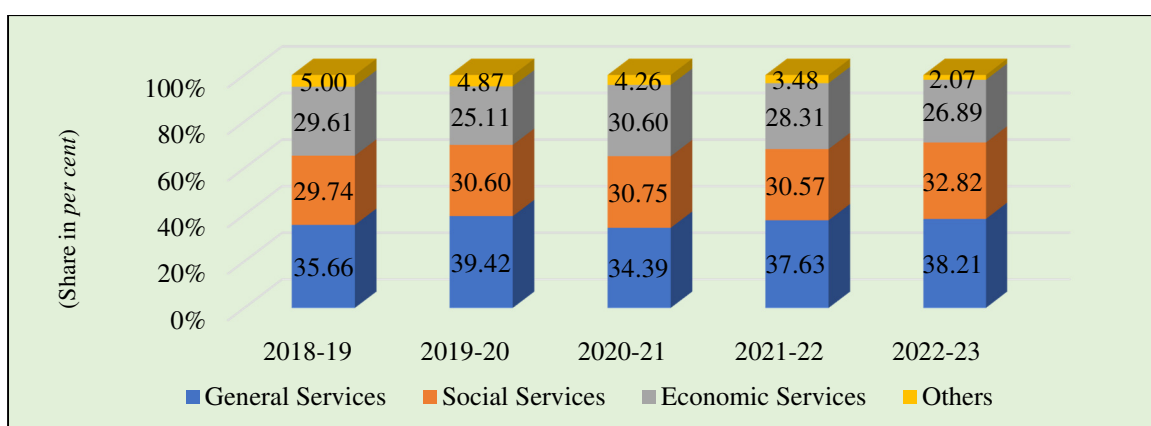
Table 2.18: Relative share of various sectors of expenditure

(in per cent)

Parameters	2018-19	2019-20	2020-21	2021-22	2022-23
General Services	35.66	39.42	34.39	37.63	38.21
Social Services	29.74	30.60	30.75	30.57	32.82
Economic Services	29.61	25.11	30.60	28.31	26.89
Others (Grants to Local Bodies and Loans and Advances)	5.00	4.87	4.26	3.48	2.07

Source: Finance Accounts.

Chart 2.9: Total Expenditure - Expenditure by activities

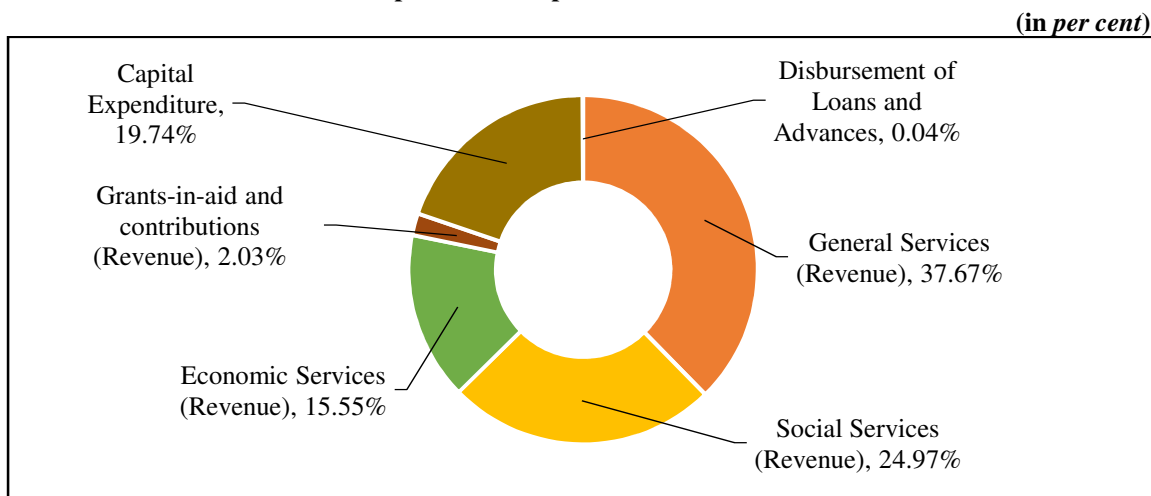


Source: Finance Accounts.

The relative shares of Economic Services and Others in the Total Expenditure decreased by 1.42 per cent and 1.41 per cent respectively during 2022-23 over the previous year. These decreases were, however, offset by increases in relative shares under Social Services by 2.25 per cent and General Services by 0.58 per cent.

The composition of Total Expenditure out of Consolidated Fund of the State during the year 2022-23 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, 83.61 per cent (ranging from 79.53 per cent to 89.86 per cent) of the Total Expenditure during the period 2018-23. Rate of growth of Revenue Expenditure had wide fluctuation during the five-year period 2018-23. 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 2.20** and the sectoral distribution of Revenue Expenditure pertaining to 2022-23 is given in **Chart 2.11**.

Table 2.19: Revenue Expenditure – Basic Parameters

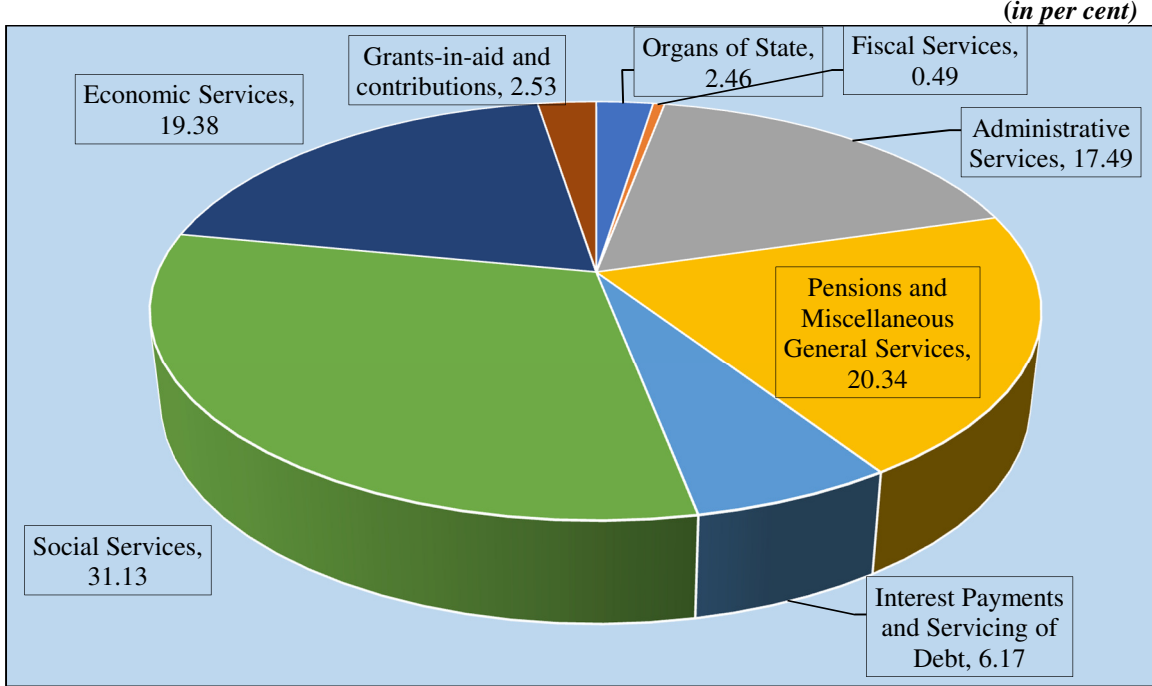
(₹ in crore)

Parameters	2018-19	2019-20	2020-21	2021-22	2022-23
Total Expenditure (TE)	11,479.49	11,393.87	14,877.85	15,896.58	17,650.80
Revenue Expenditure (RE)	9,748.72	10,238.63	12,428.47	12,642.15	14,158.98
Rate of Growth of RE (per cent)	5.12	5.03	21.39	1.72	12.00
Revenue Expenditure as percentage of TE	84.92	89.86	83.54	79.53	80.22
RE/GSDP (per cent)	35.59	34.34	41.74	34.55	34.82
Revenue Receipts	10,561.70	10,684.16	12,982.65	14,091.00	15,893.15
Rate of Growth of RR (per cent)	1.97	1.16	21.51	8.54	12.79
RE as percentage of RR	92.30	95.83	95.73	89.72	89.09
Rate of Growth of GSDP (per cent)	6.20	8.85	-0.12	22.90	11.12
Buoyancy of Revenue Expenditure with					
GSDP (ratio)	0.83	0.57	#	0.08	1.08
Revenue Receipts (ratio)	2.60	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 during 2022-23



Source: Finance Accounts.

During the period 2018-23, Revenue Expenditure as a percentage of GSDP showed a fluctuating trend. During the year 2022-23, it increased by 0.27 *per cent* over the previous year. Buoyancy of Revenue Expenditure *vis-à-vis* Revenue Receipts increased from 0.20 *per cent* in 2021-22 to 0.94 *per cent* in 2022-23.

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 2022-23 compared to 2021-22

(₹ in crore)

Major Heads of Account	2021-22	2022-23	Increase (+)/ Decrease (-)
2071-Pensions and other Retirement Benefits	2,439.17	2,880.43	441.26
2202-General Education	1,668.62	2,043.72	375.10
2235-Social Security and Welfare	296.23	585.68	289.45
2049-Interest Payment	690.80	874.19	183.39
2515-Other Rural Development Programmes	145.25	311.90	166.65
2217-Urban Development	71.55	213.47	141.92
3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	551.66	358.63	-193.03
2801-Power	424.32	311.39	-112.93
2236-Nutrition	156.65	61.27	-95.38

Source: Finance Accounts.

The reasons for increase/decrease during 2022-23 over the previous year are shown below:

- increase of ₹ 441.26 crore (18.09 *per cent*) under 'Pensions and other Retirement Benefits', which was mainly due to increase of ₹ 293.43 crore in 'Superannuation and Retirement Allowances', ₹ 113.52 crore in 'Government Contribution for Defined Contribution Pension Scheme' and ₹ 62.20 crore in 'Pensions of Employees of Local Bodies'.

- increase of ₹ 375.10 crore (22.48 per cent) under ‘General Education’, which was mainly due to increase of ₹ 3980.21 crore in ‘Government Secondary Schools’, ₹ 364.38 crore in ‘Other Expenditure’ and ₹ 127.39 crore in ‘Government Primary Schools’.
- increase of ₹ 289.45 crore (97.71 per cent) under ‘Social Security and Welfare, which was mainly due to increase of ₹ 243.85 crore in ‘Child Welfare’, ₹ 23.89 crore in ‘National Old Age Pension Scheme’ and ₹ 16.81 crore in ‘Welfare of Handicapped’.
- increase of ₹ 183.39 crore (26.55 per cent) under ‘Interest Payment’, which was mainly due to increase of ₹ 194.12 crore in ‘Interest on Market Loan’, ₹ 2.52 crore in ‘Interest on Loans for State/Union Territory Plan Schemes’ and ₹ 2.49 crore in ‘Management of Debt’.
- increase of ₹ 166.65 crore (114.74 per cent) under ‘Other Rural Development Programmes’, which was mainly due to increase of ₹ 159.03 crore in ‘Other Expenditure’, ₹ 5.67 crore in ‘Direction and Administration’ and ₹ 4.43 crore in ‘Community Development’.
- increase of ₹ 141.92 crore (198.34 per cent) under ‘Urban Development’, which was mainly due to increase of ₹ 142.84 crore in ‘Other Expenditure’ and ₹ 3.51 crore in ‘Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Board, etc.’
- decrease of ₹ 193.03 crore (34.99 per cent) under ‘Compensation and Assignments to Local Bodies and Panchayati Raj Institutions’, which was due to decrease of ₹ 193.03 crore in ‘Other Miscellaneous Compensations and Assignments’.
- decrease of ₹ 112.93 crore (26.61 per cent) under ‘Power’, which was due to decrease of ₹ 113.69 crore in ‘Other Expenditure’ partially offset by increase of ₹ 76.39 crore in ‘Direction and Administration’.
- decrease of ₹ 95.38 crore (60.89 per cent) under ‘Nutrition’, which was due to decrease of ₹ 95.38 crore in ‘Special Nutrition Programmes’.

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:

- i. Devolution to local bodies-statutory devolutions to local bodies for pay and allowances (devolution/transfer for capital expenditure).

- ii. 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.
- iii. Recoupment of Contingency Fund-Amount recouped within the year.
- iv. Transfer of cess to Reserve Funds/other body, which are statutorily required.
- v. Share contribution of CSS against the Central Fund received - Amount of State share to be transferred to SNAs/spent by the State.
- vi. 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 2018-23 is given in the following table and chart:

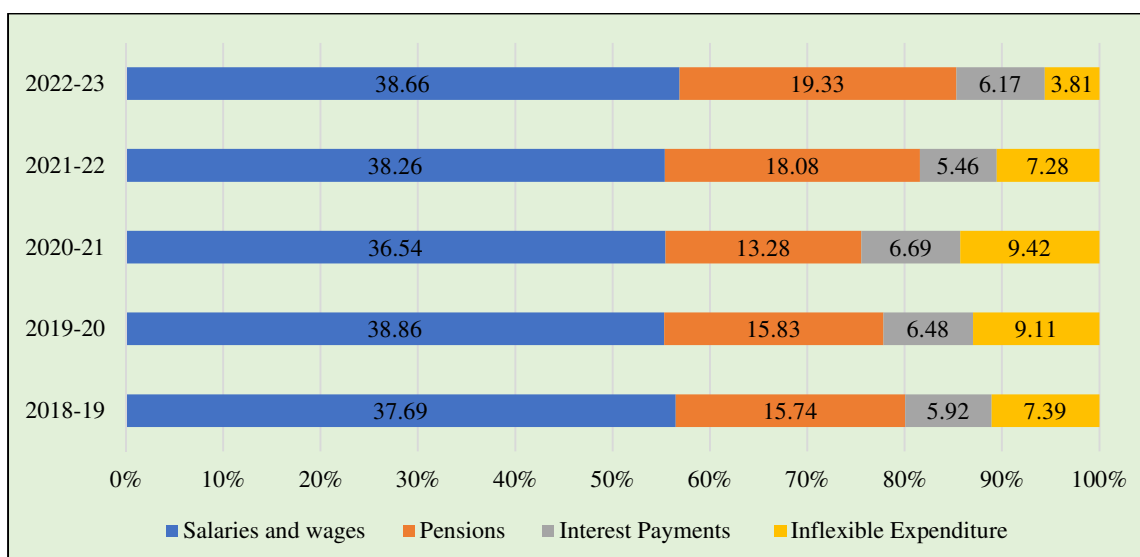
Table 2.21: Components of Committed and Inflexible Expenditure

(₹ in crore)					
Components of Committed Expenditure	2018-19	2019-20	2020-21	2021-22	2022-23
Salaries and wages	3,673.85	3,978.35	4,541.55	4,837.40	5,473.87
Expenditure on Pensions	1,534.26	1,620.80	1,650.43	2,286.13	2,737.45
Interest Payments	577.21	663.54	831.60	690.80	874.19
Total	5,785.32	6,262.69	7,023.58	7,814.33	9,085.51
Components of Inflexible Expenditure					
Statutory devolution to local bodies	572.25	555.12	623.39	551.66	358.63
Contribution to Reserve Funds	0.00	2.00	31.13	2.50	0.00
<i>SDRF (2245-05-101) Non Development</i>	0.00	2.00	0.00	2.50	0.00
<i>SDMF (2245-08-101) Non Development</i>	0.00	0.00	0.00	0.00	0.00
<i>Consolidated Sinking fund</i>	0.00	0.00	31.13	0.00	0.00
<i>Guarantee Redemption Fund</i>	0.00	0.00	0.00	0.00	0.00
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	148.65	375.42	516.29	365.71	180.84
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
Total	720.90	932.54	1,170.81	919.87	539.47
As a percentage of Revenue Receipts (RR)					
Salaries & Wages	34.78	37.24	34.98	34.33	34.44
Expenditure on Pensions	14.53	15.17	12.71	16.22	17.22
Interest Payments	5.47	6.21	6.41	4.90	5.50
Total	54.78	58.62	54.10	55.46	57.17
Inflexible expenditure	6.83	8.73	9.02	6.53	3.39
Total	61.60	67.34	63.12	61.98	60.56

As a percentage of Revenue Expenditure (RE)					
Salaries & Wages	37.69	38.86	36.54	38.26	38.66
Expenditure on Pensions	15.74	15.83	13.28	18.08	19.33
Interest Payments	5.92	6.48	6.69	5.46	6.17
Total	59.34	61.17	56.51	61.81	64.17
Inflexible expenditure	7.39	9.11	9.42	7.28	3.81
Total	66.74	70.28	65.93	69.09	67.98
Non-committed RE	3,963.40	3,975.94	5,404.89	4,827.82	5,073.47
Percentage of RE	40.66	38.83	43.49	38.19	35.83
Percentage of TE	34.53	34.90	36.33	30.37	28.74
Subsidies	120.36	120.11	120.08	120.31	120.18
Subsidies as a percentage of non-committed expenditure	3.04	3.02	2.22	2.49	2.37

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 2018-19 to 2022-23.

During the period 2018-23, the inflexible expenditure showed a continued increase from ₹ 720.90 crore (2018-19) to ₹ 1,170.81 (2020-21) and then a continued decrease to ₹ 539.47 crore (2022-23). As a percentage of Revenue Expenditure, it showed a continued increase from 7.39 per cent (2018-19) to 9.42 per cent (2020-21) and then a continued decrease to 3.81 per cent (2022-23). During the current year, there was a decrease of ₹ 380.40 crore (41.35 per cent) over the previous year mainly due to decrease in Statutory Devolution to Local Bodies (₹ 193.03 crore).

2.7.3.1 Salaries and Wages

Expenditure on Salaries and Wages showed an increasing trend from ₹ 3,673.85 crore in 2018-19 to ₹ 5,473.87 crore in 2022-23. During 2022-23, the Salaries and Wages component had increased by ₹ 636.47 crore (13.16 per cent) over the previous year and accounted for 38.66 per cent of Revenue Expenditure.

2.7.3.2 Interest Payments

Interest Payments increased steadily from ₹ 577.21 crore in 2018-19 to ₹ 831.60 crore in 2020-21 but decreased to ₹ 690.80 crore in 2021-22 and again increased to ₹ 874.19 crore. During the current year, Interest on Internal Debt (₹ 750.61 crore) constituted the major component of Interest Payments and accounted for 85.86 *per cent* followed by Small Savings, Provident Fund, *etc.* 12.32% (₹ 107.68 crore), Loans & Advances from GoI 1.80% (₹ 15.70 crore) and Other Obligations 0.02% (₹ 0.19 crore).

2.7.3.3 Pension Payments

During the period 2018-23, expenditure on Pension Payments increased from ₹ 1,534.26 crore in 2018-19 to ₹ 2,737.45 crore in 2022-23. During the current year, Pension Payments increased by 19.74 *per cent* (₹ 451.32 crore) over the previous year. The increase was mainly due to increase in payment of Superannuation and Retirement Allowances 25.35% (₹ 293.43 crore) and Government Contribution for Defined Contribution Pension Scheme 107.02% (₹ 113.52 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 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 2023, the total number of State Government employees eligible for NPS was 49,500 and the total number of employees to whom Permanent Retirement Account Number (PRAN) had been issued was 48,633.

The position of contribution made under NPS by the employees and the Government and transfer of funds to NSDL/Trustee Bank during 2018-23 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
Up to 2018-19	0.00	564.21	411.68	975.89	152.53	839.85	136.04
2019-20	136.04	141.03	180.55	321.58	-39.52	251.00	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
Total		1,289.27	1,078.42	2,367.69	210.85	2,175.75	

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

Source: Finance Accounts.

During the year 2022-23, total contribution to the NPS which is a Defined Contribution Pension Scheme was ₹ 449.65 crore (Employees' contribution = ₹ 230.07 crore and Government's contribution = ₹ 219.58 crore). The detailed information on Government

contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹ 440.47 crore to the Fund. The Government's contribution to the NPS was less by ₹ 10.49 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 2022-23 was ₹ 1,289.27 crore (including ₹ 564.21 crore for the years up to 2018-19) and ₹ 1078.42 crore (including ₹ 411.68 crore for the years up to 2018-19) respectively, resulting in a shortfall of Government's matching share of ₹ 210.85 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 ₹ 182.76 crore as on 1 April 2022 attracted interest liabilities of ₹ 12.98⁶ crore, which may also have to be included at the time of transferring the employer's contribution to NSDL. As on 31 March 2023, a cumulative balance of ₹ 191.14 crore contributed under the Scheme remained to be transferred to NSDL/Trustee Bank.

Thus, there was a short transfer of funds of ₹ 402.79 crore (short contribution of ₹ 210.85 crore plus ₹ 191.94 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 2018-23, expenditure booked under subsidies depicted a fluctuating trend. However, subsidies as a percentage of Revenue Receipts and Revenue Expenditure showed a decreasing trend during the period. Details are shown in the following table:

Table 2.23: Expenditure on subsidies during 2018-23

	2018-19	2019-20	2020-21	2021-22	2022-23
Subsidies (₹ in crore)	120.36	120.11	120.08	120.31	120.18
Power Subsidy (₹ in crore)	120.00	120.00	120.00	120.00	120.00
Subsidies as a percentage of Revenue Receipts	1.14	1.12	0.92	0.85	0.76
Subsidies as a percentage of Revenue Expenditure	1.23	1.17	0.97	0.95	0.85
Subsidies as a percentage of Total Expenditure	1.05	1.05	0.81	0.76	0.68
Subsidies as a percentage of Revenue Deficit/Surplus	14.80	26.96	21.67	8.30	6.93
Power Subsidy as percentage of Total Subsidy	99.70	99.91	99.93	99.74	99.85

Source: Finance Accounts.

During the current year, the subsidies decreased by a negligible amount of ₹ 0.13 crore (0.11 per cent) over the previous year. The decrease was mainly due to decrease in subsidy of Co-operation Department (₹ 0.20 crore) on account of Misc. Co-operative Societies (₹ 0.18 crore) and Financial Assistance to Manipur Handloom Weavers Co-operative Society Limited (₹ 0.20 crore).

⁶ Interest calculated as per the rate of interest notified by the Government to General Provident Fund @7.1 per cent.

Power subsidy constituted 99.85 *per cent* of the total subsidies and the subsidies contributed 6.93 *per cent* to 26.96 *per cent* to the revenue deficit during 2018-23.

(i) Implicit Subsidies

Implicit subsidies arise when the Government provides social and economic goods/services at a price lesser than the cost of goods and services incurred by the Government. It can be indirect or in kind or can be given as concessions.

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 2018-23 is presented in the table below:

Table 2.24 Financial Assistance to Local Bodies *etc.*

(₹ in crore)					
Financial Assistance to Institutions	2018-19	2019-20	2020-21	2021-22	2022-23
(A) Local Bodies					
Municipal Corporations and Municipalities	42.92	45.29	117.34	25.67	17.79
Panchayati Raj Institutions	58.93	37.76	116.57	98.51	35.76
Total (A)	101.85	83.05	233.91	124.18	53.55
(B) Others					
Educational Institutions (Aided Schools, Aided Colleges, Universities, <i>etc.</i>)	240.44	318.59	241.03	105.73	94.09
Hospitals and Other Charitable Institutions	252.11	249.88	324.47	339.50	205.99
Other Institutions	1,911.42	2,000.64	2,947.67	2,336.22	2,281.53
Total (B)	2,403.97	2,569.11	3,513.17	2,781.45	2,581.61
Total (A+B)	2,505.82	2,652.16	3,747.08	2,905.63	2,635.16
GIA for creation of Capital assets	2,505.82	347.31	325.40	347.02	165.75
GIA for non-salary	1,003.56	1,149.94	2,090.03	1,313.11	1,373.07
GIA given in kind	Information not provided by the State Government				
Revenue Expenditure	9,748.72	10,238.63	12,428.47	12,642.15	14,158.98
Assistance as percentage of Revenue Expenditure	25.70	25.90	30.15	22.98	18.61

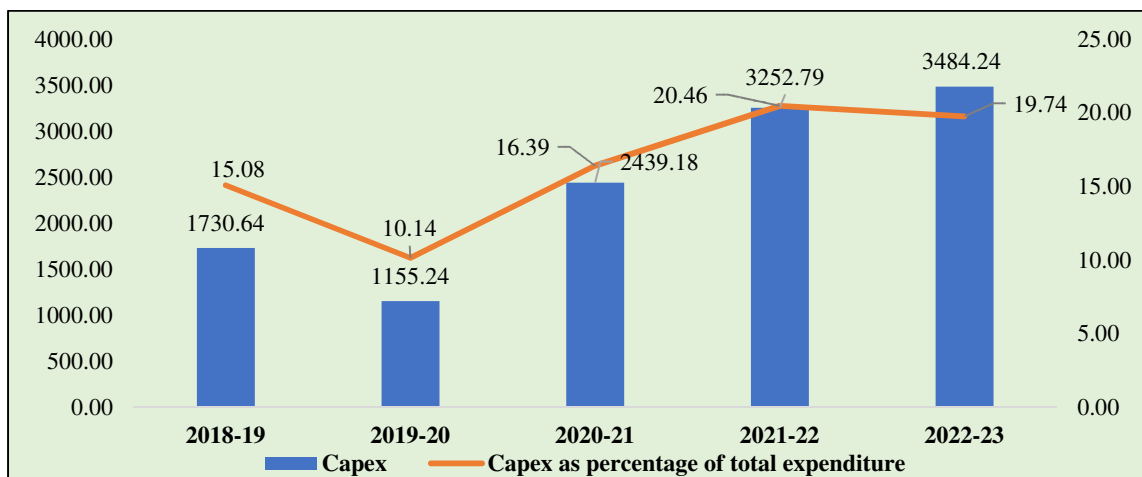
Source: Finance Accounts.

The total financial assistance to Local Bodies and Other Institutions showed a fluctuating trend during 2018-23. During 2022-23, financial assistance was decreased by ₹ 270.47 crore as compared to 2021-22 mainly due to less assistance to local bodies, hospitals and other charitable institutions. Financial assistance was 18.61 *per cent* of Revenue Expenditure as compared to 22.98 *per cent* in 2021-22.

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 from 2018-23 are given below:

Chart 2.13: Capital Expenditure in the State



Source: Finance Accounts.

During the year 2022-23, Capital Expenditure increased by ₹ 231.45 crore (7.12 per cent) from ₹ 3,252.79 crore in 2021-22 to ₹ 3,484.24 crore in 2022-23. The State could expend only 39.91 per cent (₹ 3,484.24 crore) of the budget allocation (₹ 8,729.69 crore) during the current year. As compared to the Total Expenditure, the Capital Expenditure showed a fluctuating trend (10.14 per cent in 2019-20 to 20.46 per cent in 2021-22) over the period 2018-23. In terms of magnitude of expenditure, Capital Expenditure during 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 during 2022-23 vis-à-vis the previous year as given in the following table:

Table 2.25: Capital Expenditure during 2022-23 compared to 2021-22

Major Heads of Accounts	2021-22	2022-23	Increase (+)/
			Decrease (-)
4575- Capital Outlay on Other Special Areas Programmes	231.85	489.82	(+)257.97
5054- Capital Outlay on Roads and Bridges	442.94	651.69	(+)208.75
4210- Capital Outlay on Medical and Public Health	72.75	194.92	(+)122.17
4711- Capital Outlay on Flood Control Projects	22.09	69.01	(+)46.92
4700 Capital Outlay on Major Irrigation	117.84	135.74	(+)17.90
4515- Capital Outlay on Other Rural Development	839.58	497.24	(-)342.34
5452- Capital Outlay on Tourism	73.73	17.97	(-)55.76
4202- Capital Outlay on Education, Sports, Art and Culture	106.06	72.55	(-)33.51
4702- Capital Outlay on Minor Irrigation	39.19	19.62	(-)19.57

Source: Finance Accounts.

The increase in Capital Expenditure during 2022-23 over the previous year was mainly due to increase in Capital Outlay on Special Areas Programmes (₹ 257.97 crore), Capital Outlay on Roads and Bridges (₹ 208.75 crore) and Capital Outlay on Medical and Public Health (₹ 122.17 crore) offset by decrease mainly in Capital Outlay on Other Rural Development (₹ 342.34 crore), Capital Outlay on Tourism (₹ 55.76 crore), Capital Outlay on Education, Sports, Art and Culture (₹ 33.51 crore) and Capital Outlay on Minor Irrigation (₹ 19.57 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 2022-23, there were 153 incomplete projects which were due to be completed by 31 March 2023. Age profile of these incomplete projects based on the year of sanction or year of start of these projects as on 31 March 2023 is given in the table below:

Table 2.26: Age profile of incomplete projects as on 31 March 2023

(₹ in crore)

Year	No. of incomplete projects	Estimated cost	Expenditure
2014	2	2.74	0.11
2015	1	2.10	0.86
2016	3	20.72	40.62
2017	16	161.77	58.58
2018	28	81.95	35.15
2019	33	257.07	106.79
2020	39	199.89	105.55
2021	22	924.34	69.96
2022	9	39.43	13.67
	153	1,690.02	431.31

Source: Finance Accounts.

Table 2.27: Department-wise profile of incomplete projects as on 31 March 2023

(₹ in crore)

Sl. No.	Department	No. of incomplete projects	Estimated cost/Initial budget cost	Expenditure up to 31 March 2023
1.	Education Department	3	47.50	36.18
2.	Public Works Department (PWD)	66	1,041.52	119.60
3.	Tourism Department	1	10.31	33.96
4.	Department of Information Technology (IT)	1	2.40	1.84
5.	Department of Minorities and Other Backward Classes (MOBC)	82	588.29	239.73
	Total	153	1,690.02	431.31

Source: Finance Accounts.

It was further noticed that out of the 153 incomplete projects as on 31 March 2023, the oldest incomplete projects pertain to the year 2013-14.

Project cost in respect of one incomplete project under Department of Tourism was revised from ₹ 10.31 crore to ₹ 36.27 crore, an increase of ₹ 25.96 crore from the original estimated cost.

As on 31 March 2023, there were 153 incomplete projects involving a total budgeted cost of ₹ 1,690.02 crore on which an expenditure of ₹ 431.31 crore had already been incurred. The 153 incomplete projects pertain to five Departments viz. Education Department, Public Works Department, Tourism Department, Department of Information Technology and Department of Minorities and Other Backward Classes. 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 153 projects lying incomplete, the highest number of incomplete projects pertains to the Department of Minorities and Other Backward Classes (82 cases with an estimated cost/Initial budget cost of ₹ 588.29 crore and expenditure of ₹ 239.73 crore up to 31 March 2023).

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.

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 2023, the State Government had invested ₹ 237.03 crore⁷ in two Statutory Corporations, one Rural Bank, 18 SPSUs and 3135 Co-operative Institutions and Local Bodies.

During 2022-23, an amount of ₹ 5.00 crore was invested in one Government Company viz. Manipur Food and Distribution Corporation Limited. Against this, the State Government could earn a return of ₹ 21.62 crore as dividend in one Government Company⁸ during 2022-23 as shown in the following table:

Table 2.28: Return on Investment

Investment/return/ cost of borrowings	2018-19	2019-20	2020-21	2021-22	2022-23
Investment at the end of the year (₹ in crore)	206.32	214.12	227.84	232.02	237.02
Return (₹ in crore)	0.0004	0.00	0.00	0.00	21.62
Return (per cent)	0.0	0.0	0.0	0.0	9.12
Average interest Rate of Outstanding Public Debt (per cent)	7.44	7.84	8.86	5.84	6.60
Difference between interest rate and return (per cent)	7.44	7.84	8.86	5.84	(-) 2.52
Difference between return on investment and interest on Government borrowings (₹ in crore)	(-) 468.88	(-) 547.53	(-) 720.52	(-) 576.84	(-) 744.70

Source: Finance Accounts.

During the five-year period of 2018-23, the State Government's investments had increased by ₹ 38.69⁹ crore. Against the amount of return of ₹ 21.62 crore during 2022-23, the State Government paid an average interest rate ranging from minus 2.52 per cent to 8.86 per cent on its borrowings during the period 2018-19 to 2022-23.

⁷ Investment/Share as featured in Statement 8 of Finance Accounts has been adopted.

⁸ Manipur State Power Company Limited (MSPCL).

⁹ Investment at the beginning of the year 2018-19 was ₹ 198.33 crore.

C. 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 2023 and interest receipts *vis-à-vis* interest payments during 2018-23 is given in the following table:

Table 2.29: Quantum of loans disbursed and recovered during 2018-23.

(₹ in crore)					
Quantum of loans disbursed and recovered	2018-19	2019-20	2020-21	2021-22	2022-23
Opening Balance of loans outstanding	199.57	199.11	198.31	205.21	204.45
Amount advanced during the year	0.13	0.00	10.20	1.63	7.58
Amount recovered during the year	0.59	0.80	3.30	2.39	1.10
Closing Balance of the loans outstanding	199.11	198.31	205.21	204.45	210.93
Net addition	(-) 0.46	(-) 0.80	6.90	(-) 0.76	6.48
Interest received	0.11	0.06	0.17	0.04	0.02
Interest rate on Loans and Advances given by the Government.	0.06	0.03	0.08	0.02	0.01
Rate of Interest paid on the outstanding borrowings of the Government	5.52	5.82	6.31	4.50	5.10
Difference between the rate of interest paid and interest received (<i>per cent</i>)	5.46	5.79	6.23	4.48	5.09

Source: Finance Accounts.

The opening balance of outstanding Loans and Advances as on 01 April 2022 was ₹ 204.45 crore and with the repayment of ₹ 1.10 crore and disbursement of ₹ 7.58 crore during 2022-23, the closing balance stood at ₹ 210.93 crore. The rate of interest on Loans and Advances given by the Government decreased from 0.02 *per cent* in 2021-22 to 0.01 *per cent* in 2022-23. Recovery of the outstanding Loans and Advances decreased from ₹ 2.39 crore in 2021-22 to ₹ 1.10 crore in 2022-23.

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 priority¹⁰ 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

Particulars	(in per cent)			
	TE/GSDP	CE/TE	Education*/TE	Health & Family Welfare/TE
NE and Himalayan States Average (2018-19)	27.30	16.11	17.70	6.48
Manipur (2018-19)	41.91	15.08	12.89	5.32
NE and Himalayan States Average (2022-23)	27.24	15.52	15.77	6.95
Manipur (2022-23)	43.41	19.78	12.59	7.37

Source: Finance Accounts and Economic Advisor wing.

TE - Total Expenditure; CE - Capital Expenditure.

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

¹⁰ Ratio of expenditure in that category to Total Expenditure (TE).

During 2022-23, the ratios of TE to GSDP of the State stood at 43.41 *per cent*, Capital expenditure to TE at 19.78 *per cent* and Health and Family Welfare to TE at 7.37 *per cent*. These were comparatively higher than those of the averages of the North-Eastern and Himalayan (NE&H) States. However, the State did not fare well in Education Sector (12.59 *per cent*) as compared to the average of NE&H States (15.77 *per cent*).

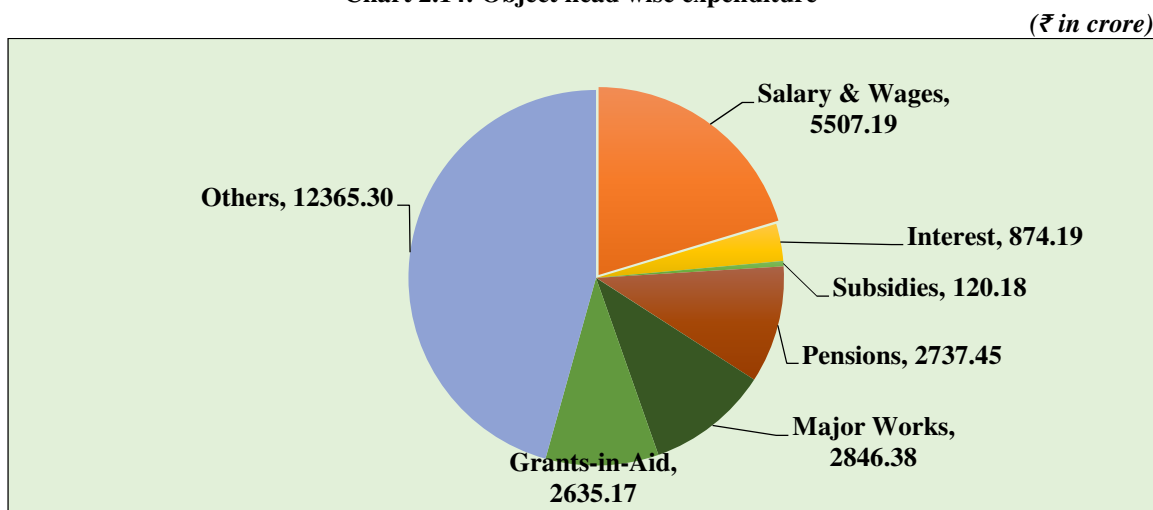
It can be seen that there was considerable improvement in the quality of Capital Expenditure during 2022-23.

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 2022-23 is given in the following chart:

Chart 2.14: Object head wise expenditure



Source: Finance Accounts.

2.8 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.

2.8.1 Net Public Account Balances

The component-wise net balances in Public Account of the State as on 31 March 2023 are given in the following table and the yearly changes in composition of balances in Public Account over the five-year period 2018-23 are given in **Chart 2.15**:

Table 2.31 Component wise net Public Account Receipts during 2018-23

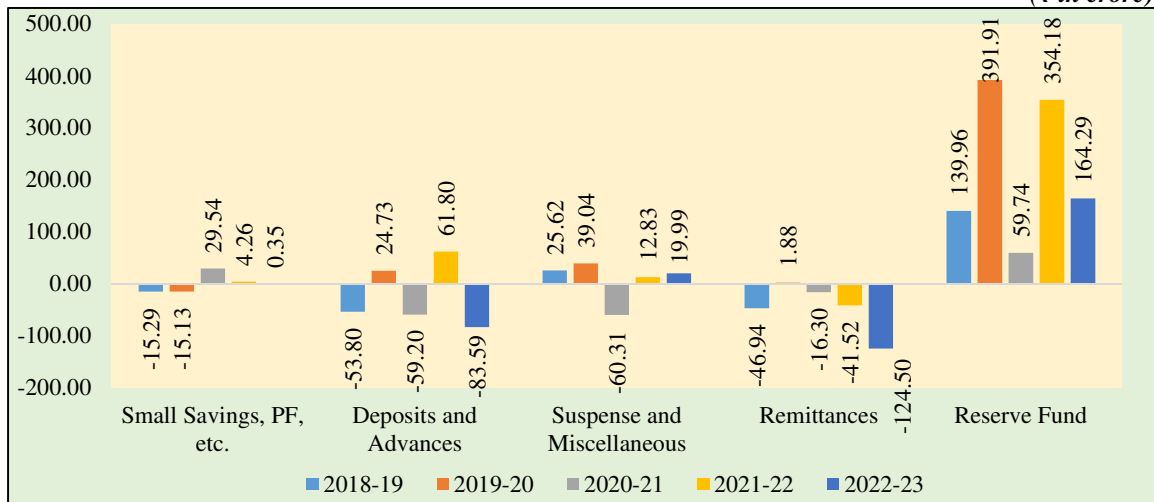
₹ in crore)

Sector	Sub Sector	2018-19	2019-20	2020-21	2021-22	2022-23
I. Small Savings, Provident Funds, etc.	Small Savings, Provident Funds, etc.	-15.29	-15.13	29.54	4.27	0.35
J. Reserve Funds	(a) Reserve Funds bearing Interest	-3.8	318.43	20.14	-14.73	-33.61
	(b) Reserve Funds not bearing Interest	143.76	73.48	39.59	368.91	197.90
K. Deposits and Advances	(a) Deposits bearing Interest	6.22	70.58	-103.12	79.26	9.18
	(b) Deposits not bearing Interest	-60.26	-45.85	43.93	-17.45	-92.77
	(c) Advances	-0.24	0	0	0	0
L. Suspense and Miscellaneous	(a) Suspense	-20.15	0.16	-11.08	13.19	19.99
	(b) Other Accounts	5.47	54.86	-49.22	-0.36	8.03
	(c) Accounts with Governments of Foreign Countries	0	0	0	0	0
	(d) Miscellaneous	0	0	0	0	0
M. Remittances	(a) Money Orders, and other Remittances	-46.94	1.88	-16.30	-41.52	-124.50
	(b) Inter-Governmental Adjustment Account	0	0	0	0	0
Total		8.77	458.41	-46.52	365.19	-15.43

Source: Finance Accounts.

Chart 2.15: Yearly changes in composition of Public Account balances

₹ in crore)



Source: Finance Accounts.

2.8.2 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 2023 in the four active

Reserve Funds was ₹ 1,788.98 crore out of which ₹ 316.98 crore was under Reserve Funds bearing interest and ₹ 1,472.00 crore under Reserve Funds not bearing interest. The fund balances lying in these Reserve Funds as on 31 March 2023 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 2023
A	Reserve Funds bearing Interest	
1.	State Disaster Response Fund	62.62
3.	National Compensatory Afforestation Fund (NCAF)	1.21
4.	State Compensatory Afforestation Fund (SCAF)	250.65
5	State Disaster Mitigation Fund	2.50
B	Reserve Funds not bearing Interest	
1.	Sinking Funds	1,221.23
3.	Depreciation Reserve Funds of Government Commercial Departments/Undertakings	0.24
4.	Guarantee Redemption Fund	250.53
	Grand Total	1,788.98

Source: Finance Accounts.

2.8.2.1 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 2022-23 was ₹ 76.77 crore which was 0.50 per cent of the outstanding liabilities of ₹ 15,353.99 crore as on 31 March 2022. However, against this, the State Government did not make any contribution to the fund during 2022-23. Non-contribution of ₹ 76.77 crore by the State Government leads to overstatement of Revenue Surplus and understatement of Fiscal Deficit to that extent.

Further, during 2022-23, an interest of ₹ 168.86 crore was earned from the investment of balance of the Reserve Fund. Accordingly, the corpus of the Fund (including accumulated interest) amounting to ₹ 1,221.23 crore as on 31 March 2023 was invested by the RBI in Government of India Securities.

2.8.2.2 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 2010-11¹¹. The flow of the Fund, during the last five-year period is given below.

¹¹ Under Major Head - '8121-General and Other Reserve Funds, 122-State Disaster Response Fund'.

Table 2.33: Flow of State Disaster Response Fund during the year 2018-23

(*₹ 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
2018-19	30.54	0.00	0.00	55.41	0.00	30.54	3.80	26.74	0.00
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	28.57	73.60	0.00
2022-23	73.60	0.00	0.00	0.00	0.00	73.60	10.98	62.62	0.00

Source: Finance Accounts.

During the year 2022-23, the State received ₹ 35.20 crore from the Central Government under the Major Head 1601-07-104. However, the State Government did not transfer Central Share of ₹ 35.20 crore to the Fund. As against the mandated State share of ₹ 3.91 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, the State Government incurred an expenditure of ₹ 10.98 crore on account of Natural Calamities¹².

Further, opening balance of the Fund as on 01 April 2022 was ₹ 73.60 crore of which no amount was invested. The State Government was liable to provide interest of ₹ 4.75 crore at the rate of Ways and Means Advance (7.49 per cent) on the un-invested funds in terms with the SDRF guidelines, which was not done. Thus, non-transfer of Central Share of ₹ 35.20 crore, State matching share of ₹ 3.91 crore and non-payment of interest of ₹ 4.75 crore to the Fund by the State Government lead to overstatement of Revenue Surplus and understatement of Fiscal Deficit to that extent.

2.8.2.3 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 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 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.

¹² Major Head – '2245 (Relief on account of Natural Calamities) - 02 (Floods, Cyclones, etc.) - 101 (Gratuitous Relief)'.

During the year, the opening balance of the Fund was ₹ 221.49 crore. An interest of ₹ 29.04 crore earned on investment during 2022-23 was credited to the Fund. Accordingly, the corpus of the Fund (including accumulated interest) as on 31 March 2023 was ₹ 250.53 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 ₹ 4.34 crore¹³ to the Fund. However, the State could achieve the minimum level of 5 per cent of the outstanding guarantees¹⁴ at the end of the previous year. No guarantee was invoked during the year 2022-23.

2.8.2.4 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.

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.

During the year 2022-23, the State Government disbursed an amount of ₹ 22.63 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 2022 was ₹ 273.27 crore. The State Government was liable to pay ₹ 9.15 crore as interest (@ 3.35 per cent¹⁵) 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

¹³ 0.5 per cent of outstanding guarantees as on 31.03.2022 (₹ 868.55 crore) = ₹ 4.34 crore.

¹⁴ 5 per cent of outstanding guarantees as on 31.03.2022 (₹ 868.55 crore) = ₹ 43.43 crore.

¹⁵ As per circular issued by Ministry of Environment, Forest & Climate Change.

Compensatory Afforestation Fund as on 31 March 2023 was ₹ 250.65 crore. Non-payment of interest liability of ₹ 9.15 crore by the State Government leads to overstatement of Revenue Surplus and understatement of Fiscal Deficit to that extent.

2.9 Central Road and Infrastructure Fund (CRIF)

The erstwhile Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF) vide GoI's Gazette Notification dated 31.03.2018. The CRIF will be used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructure, *etc.* Under the accounting procedure prescribed for CRIF, the grants received are booked under Revenue Receipt Major Head '1601-Grants-in-Aid from Central Government' and simultaneously transferred to the Public Account under Major Head '8449-Other Deposits,101-Central Road and Infrastructure Fund' through functional Major Head(s). Further, expenditure on prescribed road works is to be first accounted for under the relevant Revenue or Capital Section (Major Head 3054 or 5054), and then reimbursed out of the Fund and accounted for as a deduct expenditure of the concerned expenditure Major Head.

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

Further, as per the Finance Accounts, during 2022-23, the Government of Manipur has incurred expenditure of ₹ 14.76 crore under Head of Account Major Head-5054-Capital Outlay on Roads and Bridges-05- Roads -337- Road Works (Central Road and Infrastructure Fund) out of the grant which includes ₹ 13.81 crore out of ₹ 14.76 crore.

2.10 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 1% Labour Cess collected from the construction works by challan in the bank account of the Board.

During the year 2022-23, an amount of ₹ 0.82 crore (2021-22: ₹ 0.22 crore) as Labour Cess was collected by 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 2023 which is lying with the State Government stands at ₹ 39.39 crore.

The details of amount collected and actual expenditures incurred during the period from 2018-19 to 2022-23 are shown in the following table:

Table 2.34: Position of cess collection and expenditure of the Board during 2018-19 to 2022-23

(₹ 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
2018-19	22.49	35.18	0.27	1.14	59.08	1.18 (5.92)	18.76	19.94	39.14
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	125.70	1.14 (1.67)	67.30	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

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.

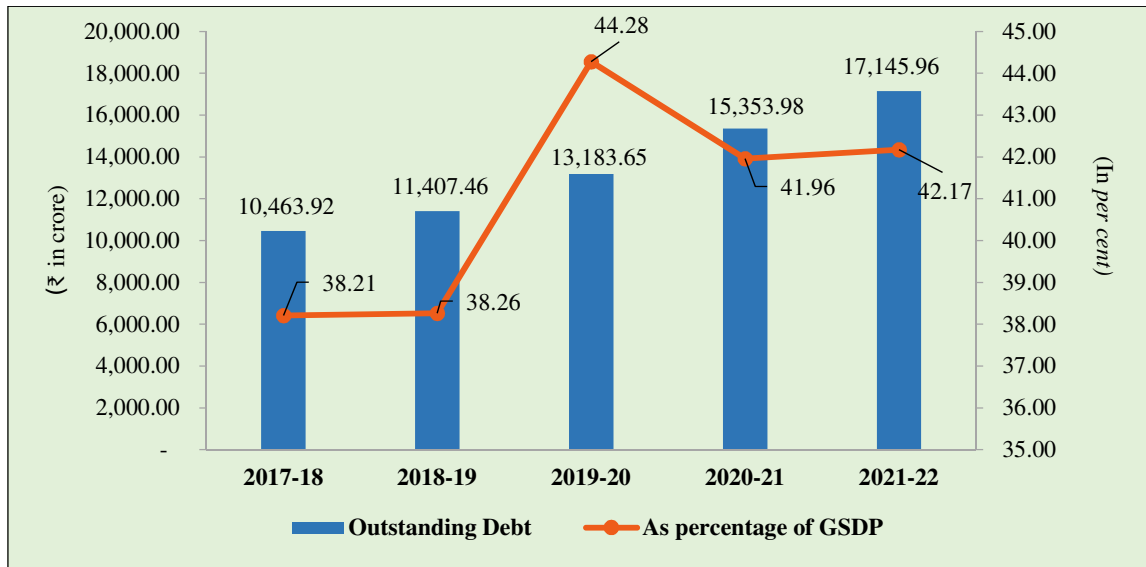
As per Section 24 (3) of the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996, the administrative expenses of the Board in any financial year shall not exceed five *per cent* of its total expenses during that financial year. However, out of last five years, in two years i.e. 2018-19 and 2020-21, the administrative expenses of the Board exceeded the prescribed limit by 0.92 *per cent* and 0.21 *per cent* respectively.

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. 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 2022-23.

2.11 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 2018-19 to 2022-23 is given in the following table:

Chart 2.16: Outstanding Public Liability and its percentage to GSDP



Source: Finance Accounts.

2.11.1 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

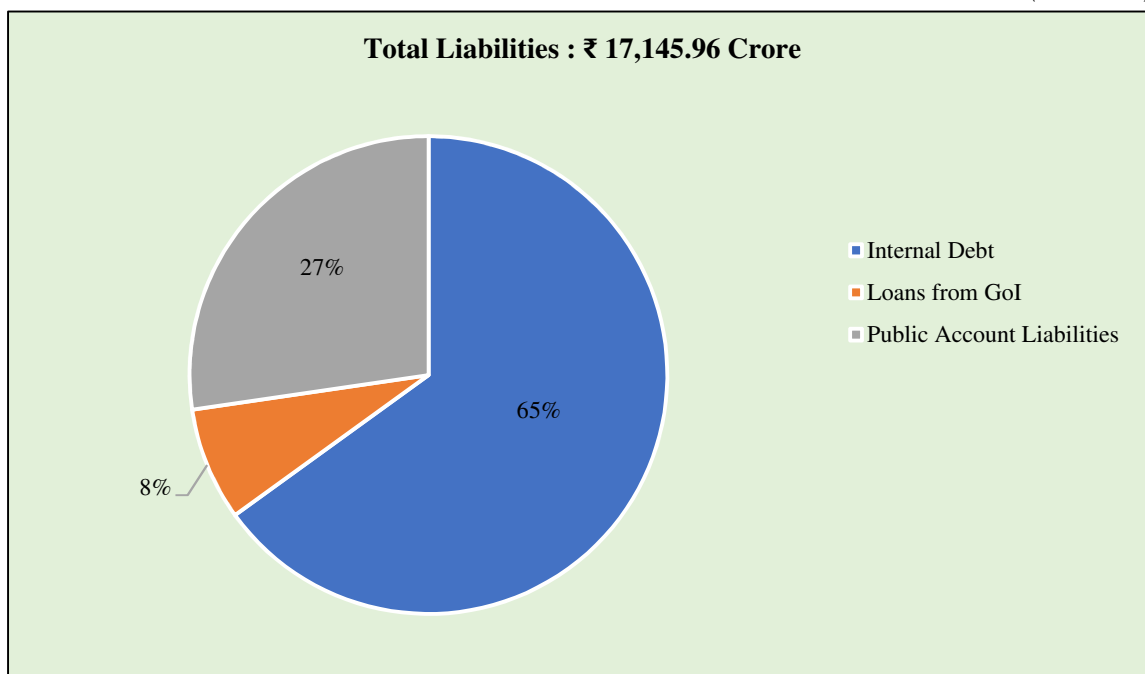
(₹ in crore)					
Components of fiscal liability	2018-19	2019-20	2020-21	2021-22	2022-23
Outstanding Total Liability	10,463.92	11,407.46	13,183.65	15,353.99	17,145.96
Public Debt	6,713.61	7,255.64	9,001.74	10,751.81	12,462.74
Internal Debt	6,425.84	7,004.00	8,430.65	9,967.15	11,149.50
Loans from GoI	287.77	251.64	571.09	784.67	1,313.24
Public Account Liabilities	3,750.31	4,151.82	4,181.91	4,602.17	4,683.22
<i>Small Savings, Provident Funds, etc.</i>	<i>1,494.42</i>	<i>1,479.29</i>	<i>1,508.83</i>	<i>1,513.10</i>	<i>1,513.45</i>
<i>Reserve Funds bearing Interest</i>	<i>26.74</i>	<i>345.17</i>	<i>365.32</i>	<i>350.59</i>	<i>316.98</i>
<i>Reserve Funds not bearing Interest</i>	<i>792.11</i>	<i>865.59</i>	<i>905.19</i>	<i>1,274.00</i>	<i>1,472.00</i>
<i>Deposits bearing Interest</i>	<i>138.40</i>	<i>208.98</i>	<i>105.86</i>	<i>185.12</i>	<i>194.30</i>
<i>Deposits not bearing Interest</i>	<i>1,298.64</i>	<i>1,252.79</i>	<i>1,296.71</i>	<i>1,279.26</i>	<i>1,186.49</i>
Rate of growth of outstanding total liability (per cent)	9.39	9.02	15.57	16.46	11.67
Gross State Domestic Product (GSDP)	27,388	29,813	29,776	36,594	40,662
Liability/GSDP (per cent)	38.21	38.26	44.28	41.96	42.17
Borrowings and other liabilities as per statement 6 of Finance Accounts					
Total liability Receipts	3,926.54	6,313.67	9,334.05	12,652.37	11,115.65
Total liability Repayments	3,099.18	5,771.64	7,587.95	10,902.29	9,404.72
Net funds Available	827.36	542.03	1,746.10	1,750.08	1,710.93
Repayments/ Receipts (per cent)	78.93	91.41	81.29	86.17	84.61

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 2018-19 to 2022-23, Total Outstanding Liabilities increased by ₹ 6,682.04 crore in 2022-23 as compared to 2018-19. Public Debt (excluding off-budget borrowings of ₹ 180.51 crore) constituted majority share of the outstanding debt showed an increasing trend from ₹ 6,713.61 crore in 2018-19 to ₹ 12,462.74 crore in 2022-23 i.e. increase of 85.63 per cent over 2018-19. Internal Debt of the State Government during the year increased by 73.51 per cent as compared to 2018-19. Loans and Advances from GoI also increased by 356 per cent during 2022-23 as compared to 2018-19. The Public Account liabilities of the State also increased by 24.88 per cent during the year as compared to 2018-19. The total outstanding overall debt of the State Government at the end of 2022-23 was ₹ 17,145.96 crore. During 2022-23, Internal Debt and Public Account liabilities constituted 65.03 per cent and 27.31 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 2023

(₹ in crore)



Source: Finance Accounts.

2.11.2 Fiscal Deficit Financing

The financing pattern of the Fiscal Deficit has undergone a compositional shift during 2018-23. Details of receipt and disbursement of the components used for financing the Fiscal Deficit for the year 2022-23 are given in the following table:

Table 2.36: Components of fiscal deficit and its financing pattern

(*₹ in crore*)

Particulars		2018-19	2019-20	2020-21	2021-22	2022-23
Composition of Fiscal Deficit		-917.19	-708.91	-1,891.90	-1,803.18	-1,756.55
1	Revenue Deficit(-)/Surplus(+)	812.99	445.53	554.18	1,448.85	1,734.17
2	Net Capital Expenditure	-1,730.64	-1,155.24	-2,439.18	-3,252.79	-3,484.24
3	Net Loans and Advances	0.46	0.80	-6.90	0.76	-6.48
Financing Pattern of Fiscal Deficit/Surplus						
1	Market Borrowings	666.69	1,255.43	1,154.03	1,218.82	1,147.00
2	Loans and Advances from GoI	-44.06	-36.13	319.44	213.58	528.58
3	Special Securities issued to NSSF	-53.51	-54.15	-54.15	-54.16	-54.15
4	Loans from Financial Institutions & Other loans	125.99	-4.95	112.53	111.17	110.76
5	Ways and Means Advances (Net)	132.22	-618.16	214.24	260.67	-21.26
6	Small Savings, PF, etc.	-15.29	-15.13	29.54	4.27	0.35
7	Deposits and Advances	-54.28	24.73	-59.20	61.81	-83.59
8	Suspense and Miscellaneous	-20.15	0.16	11.08	-13.19	19.99
9	Remittances	-46.94	1.88	-16.31	-41.52	-124.50
10	Reserve Fund	139.96	391.91	59.74	354.18	164.29
11	Overall Deficit	830.63	945.59	1,770.94	2,115.63	1,687.47
12	Increase (-)/Decrease (+) in cash balance	86.56	(-)236.68	120.96	-312.45	69.08
13	Gross Fiscal Deficit	917.19	708.91	1,891.90	1,803.18	1,756.55

Source: Finance Accounts.

The Fiscal Deficit of ₹ 1,756.55 crore in 2022-23 was mainly due to excess of expenditure in Capital account partially reduced by the Revenue Surplus. The deficit was primarily financed by Market Borrowings (₹ 1,147.00 crore), Loans and Advances from the Government of India (₹ 528.59 crore), Reserve Fund (₹ 164.29 crore) and Loans from Financial Institutions and Other Loans (₹ 110.76 crore) and partially offset by the outflow of Remittances (₹ 124.50 crore), Deposits and Advances (₹ 83.59 crore) and Special Securities issued to NSSF (₹ 54.16 crore).

The increase 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.

2.11.3 Debt Profile: Maturity and Repayment

Debt maturity and repayment profile indicates 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 ₹ 180.51 crore) of the State are shown in the following table and chart:

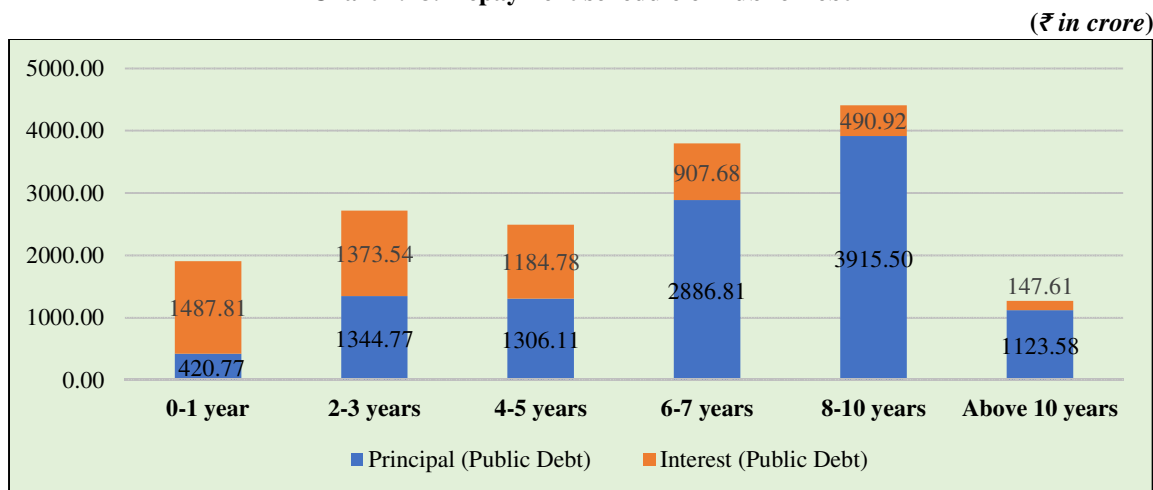
Table 2.37: Debt Maturity profile of repayment of State debt

	Period of repayment (Years)	Internal Debt	Loans and Advances	Principal Amount (3+4)	Interest Amount	Public Debt (including interest)	Percentage (w.r.t. total Public Debt)
		(₹ in crore)					
1	2	3	4	5	6	7	8
By 2023-24	0-1 year	420.67	0.10	420.77	1,487.81	1,908.58	11.19
Between 2024-25 & 2025-26	2-3 years	1,253.04	91.73	1,344.77	1,373.54	2,718.31	15.94
Between 2026-27 & 2027-28	4-5 years	1,304.78	1.33	1,306.11	1,184.78	2,490.89	14.60
Between 2028-29 & 2029-30	6-7 years	2,885.01	1.80	2,886.81	907.68	3,794.49	22.24
Between 2030-31 & 2032-33	8-10 years	3,915.50	0.00	3,915.50	490.92	4,406.42	25.83
2033-34 onwards	Above 10 years	903.59	219.99	1,123.58	147.61	1,271.19	7.45
Amount for which year of Maturity is not known		466.91	1.06	467.97	0.00	467.97	2.74
Total		11,149.50	316.01	11,465.51	5,592.34	17,057.85	100.00

Source: Finance Accounts.

* Approximate interest calculated at Average Interest Rate (AIR) at 6.60 %. (AIR for the last five years are shown in Table 2.38).

Chart 2.18: Repayment schedule of Public Debt



Source: Finance Accounts.

Table 2.40 indicates that the State Government has to repay 27.12 per cent (₹ 4,626.89 crore) of its public debt (including approximate interest) within the next three years, 14.60 per cent (₹ 2,490.89 crore) between 4-5 years, 22.24 per cent (₹ 3,794.49 crore) between 6-7 years and 25.83 per cent (₹ 4,406.42 crore) between 8-10 years. It signifies that the State has to repay 89.80 per cent of its debt (₹ 15,318.69 crore) in the next ten years. The year-wise details of maturity profile of debt at the end of 31 March 2023 are given in *Appendix 2.3*.

2.12 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)

Debt Sustainability Indicators	2018-19	2019-20	2020-21	2021-22	2022-23
Outstanding Public Debt*	6,713.61	7,255.64	9,001.74	10,751.82	12,462.74
Rate of Growth of Outstanding Public Debt	14.06	8.07	24.07	19.44	15.91
GSDP	27,388	29,813	29,776	36,594(Q)	40,662(A)
Rate of Growth of GSDP	6.20	8.85	-0.12	22.90	11.12
Debt/GSDP	24.51	24.34	30.23	29.38	30.65
Debt Maturity profile of repayment of State debt – including default history, if any	454.86	666.60	319.54	421.49	465.15
Average interest Rate** of Outstanding Public Debt (per cent)	7.44	7.84	8.86	5.84	6.60
Interest Payment on Public Debt	468.88	547.53	720.52	576.84	766.32
Revenue deficit/surplus without Interest Payment	235.78	-218.01	-277.42	758.05	859.98
Percentage of Interest payment to Revenue Receipt	4.44	5.12	5.55	4.09	4.82
Percentage of Debt Repayment to Debt Receipt	78.93	91.41	81.29	86.17	84.61
Net Debt available to the State***	358.46	-5.50	1,025.58	1,173.24	944.60
Net Debt available as per cent to Debt Receipts	9.13	-0.09	10.99	9.27	8.50
Primary Deficit (-)/Surplus (+)	(-)339.98	(-)45.37	(-)1,060.30	(-)1,112.38	(-)882.36
Debt Stabilisation (Quantum spread**** + Primary Deficit)	(-)423.22	27.91	(-) 1868.66	721.88	(-)319.04

Source: Finance Accounts. Q: Quick Estimates; A: Advanced Estimates.

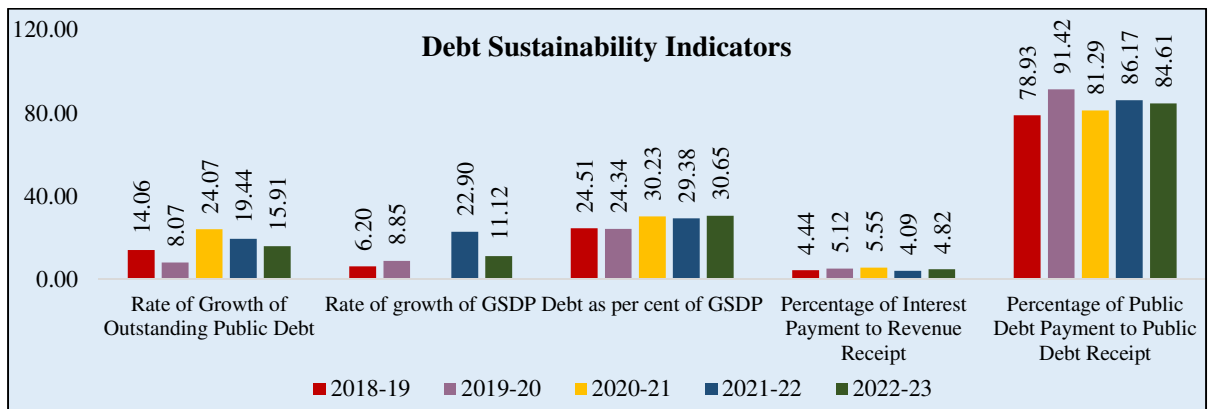
* Outstanding Public Debt is the sum of outstanding balances under the heads 6003-Internal Debt and 6004- Loans and Advances from the Central Government.

** Average Interest Rate = {Interest Payments on Public Debt/ [(Opening Balance of Public Debt +Closing Balance of Debt)/2]} * 100.

*** Net debt available to the State Government is calculated as excess of Public debt receipts over Public debt repayment and interest payment on Public Debt.

**** Quantum spread= Debt*(GSDP growth rate – interest rate)/100.

Chart 2.19: Trends of Debt Sustainability indicators



Source: Finance Accounts.

A falling debt-GSDP ratio can be considered as leading towards stability. During the period 2018-23, Debt-GSDP showed a fluctuating trend. During the year, however, it increased marginally by 1.27 *per cent* against that of the previous year. Also, debt stabilization condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would tend to be constant or debt would stabilize 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.

The ratio of interest payments to revenue receipts is also a good measure of debt sustainability. This ratio ranged between 4.09 *per cent* (2021-22) and 5.55 *per cent* (2020-21) during the period 2018-23, which was substantially low.

Higher the percentage of public debt repayments to public debt receipts, the greater the proportion of debt utilized for debt servicing rather than productively. Ratio of public debt repayments to public debt receipts ranged between 78.93 *per cent* (2018-19) and 91.41 *per cent* (2019-20) during the period 2018-23, which means that most of the public borrowings were used for repayment of earlier borrowings leaving less space to use productively.

(B) An analysis on debt sustainability was carried out based on a study by E.D Domar¹⁶ [Domar, 1944]. The Domar model states that the necessary premise for ensuring ability of public indebtedness is that the interest rates for government loans should not exceed the growth rate of GDP.

The dynamics of public debt depending on the interest rate, growth rate of GSDP and the primary budget balance of the State are as follows:

g-r (g – real economic growth rate; r – real interest rate).	s<0 (primary deficit)	s>0 (primary surplus)
g-r>0(strong economic growth).	Public debt as percentage of GSDP should converge to a stable level greater than zero.	Public debt as percentage of GSDP should converge to a stable level less than zero leading to public savings.
g-r<0(slow economic growth).	Public debt as percentage of GSDP should increase indefinitely, without converging to a stable level.	Undefined situation.

The results of applying the above parameters in the case of Manipur, are shown in the following table:

¹⁶ Domar model does not take into account maturity profile, composition, cost and risk characteristics of debt stock.

Table 2.39 Debt sustainability analysis based on Domar model

Year	Real Economic Growth (g)	Real Interest Rate (r)	Domar Gap (g-r)	Primary Deficit (-)/ Surplus (+)	Remarks
				(₹ in crore)	
2018-19	-2.61	-1.29	-1.32	-339.98	As $(g-r) < 0$ and $s < 0$, then debt tends to increase without limitations and becomes unsustainable.
2019-20	5.06	0.89	4.17	-45.37	As $(g-r) > 0$ and $s < 0$, the Public Debt is sustainable provided that the PD registered is stable and consistent with debt/GSDP.
2020-21*	-5.80	2.94	-8.74	-1060.30	As $(g-r) < 0$ and $s < 0$, then debt tends to increase without limitations and becomes unsustainable.
2021-22	13.51	4.43	9.08	-1112.38	As $(g-r) > 0$ and $s < 0$, the Public Debt is sustainable provided that the PD registered is stable and consistent with debt/GSDP.
2022-23	4.60	5.18	-0.58	-882.36	As $(g-r) < 0$ and $s < 0$, then debt tends to increase without limitations and becomes unsustainable.

Source: Finance Accounts and Economic Advisor wing.

Note: Real Growth rate calculated for GSDP at constant prices. Real Interest rate is the nominal interest rate adjusted for inflation.

* Average CPI Index for nine months has been taken due to unavailability of CPI data for the months of April and May 2020.

The debt stabilization indicator, after showing an improvement in 2019-20 turned negative in 2020-21. It improved in 2021-22 and further deteriorated in 2022-23. The rate of interest is lower than the rate of growth of the GSDP ($g-r > 0$) in 2019-20 and 2021-22 as per the Domar model analysis. Nevertheless, when examining the Domar gap ($g-r$), the real interest rate has surpassed the real economic growth rate in 2018-19, 2020-21 and 2022-23.

The real growth rate was on a declining trajectory even before the pandemic hit which is evident from the negative economic growth of (-) 2.61 per cent in 2018-19. However, in 2019-20, the State registered a positive growth of 5.06 per cent. In the year 2020-21, the economy of the State was affected badly due to the Covid-induced lockdown leading to a contraction of 5.80 per cent in real terms compared with a growth of 5.06 per cent in 2019-20. This in turn led to the shrinking of fiscal space of the State, which consequently raised the borrowing requirements of the rate by 167 per cent over the last fiscal year. A significant increase in Fiscal Deficit coupled with contraction in real growth and increase in real interest rate resulted in narrowing down the Domar Gap sharply. This has resulted in deterioration in Debt/GSDP ratio in 2020-21.

Further, a consistently primary deficit can be seen from 2018-19 to 2022-23 and hence, it becomes evident that depending solely on economic growth (expressed as $g-r > 0$ in 2019-20 and 2021-22) would not suffice to cover the debt obligations of the State. Moreover, the deterioration in Public Debt to GSDP (except for 2021-22) suggests that the debt situation is deteriorating. Hence, it can be concluded that Debt/GSDP ratio in the past

five years was on an increasing trend. However, since the trend of debt stabilisation is mixed, it is too early to conclude that that debt is on a definite unsustainable path.

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

Table 2.40 Achievements *vis-à-vis* targets set in the MTFPS

Fiscal Parameters		Achievement <i>vis-à-vis</i> targets				
		2018-19	2019-20	2020-21	2021-22	2022-23
Revenue Deficit (-) / Surplus (+) (₹ in crore)	T	Revenue Surplus				
	A	812.99	445.53	554.18	1,448.85	1,734.17
Fiscal Deficit (-) / Surplus (+) (as per cent of GSDP)	T	3 per cent				
	A	3.35	2.38	6.35	4.93	4.32
Ratio of total outstanding liability to GSDP (in per cent)	T	MFRBM Act has not provided the targets after 2014-15				
	A	38.21	38.26	44.28	41.96	42.17
Guarantees* in terms of percentage of Revenue Receipts of previous year	T	16.99	22.47	29.37	27.76	27.56
	A	4.27	3.84	3.17	4.25	5.46

Source: Finance Accounts & Finance Department, Manipur.

*Thrice the State's Own Tax Revenue Receipts of the second preceding year as on 01 April of that year.

During the period 2018-23, the State could maintain Revenue Surplus. The ratios of fiscal deficit-GSDP and total outstanding liability-GSDP exhibited fluctuating trends ranging from 2.38 per cent to 6.35 per cent and from 38.21 to 44.28 per cent respectively. During 2022-23, 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 2018-23.

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 31st 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.

2.12.1 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 2018-23 are given in the following table:

Table 2.41: Utilisation of borrowed funds

		(₹ in crore)				
	Year	2018-19	2019-20	2020-21	2021-22	2022-23
1	Total Borrowings	3,926.54	6,313.66	9,334.05	12,652.37	11,115.64
2	Repayment of earlier borrowings (Principal) (per cent)	3,099.18 (78.93)	5,771.63 (91.41)	7,587.95 (81.29)	10,902.29 (86.17)	9,404.72 (84.61)
3	Borrowings available for Capital Expenditure etc. (1-2)	827.36	542.03	1,746.10	1,750.08	1,710.92
4	Net Capital Expenditure	1,730.64	1,155.24	2,439.18	3,252.79	3,484.24
5	Net Loans and Advances	-0.46	-0.80	6.90	-0.76	-6.48
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 2018-23, the State Government utilised 91.41 per cent to 78.93 per cent as its borrowings 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.

2.12.2 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 2018-23 are shown in the following table:

Table 2.42: Guarantees given by the State Government

		(₹ in crore)				
	Guarantees	2018-19	2019-20	2020-21	2021-22	2022-23
	Ceiling applicable to the outstanding amount of guarantees including interest (Criteria)	1,760.01	2,372.82	3,138.15	3,603.36	3,883.47
	Outstanding amount of guarantees as on 01 April of the year	451.04	410.08	411.63	598.32	868.55

Source: Finance Accounts.

The total outstanding guarantees as on 01 April 2022 was ₹ 868.55 crore, which is significantly less than the limit of ₹ 3,883.47 crore¹⁷ i.e. thrice the State's Own Tax Revenue for the year 2020-21. During 2022-23, the State Government issued fresh guarantees of ₹ 308.61 crore to Urban Development and Housing (₹ 123.19 crore), Power Sector (₹ 143.92 crore) and Manipur Police Housing Corporation MPHC (₹ 41.50 crore). There was an outstanding guarantee of ₹ 1,177.16 crore as on 31 March 2023. The State Government was yet to collect ₹ 3.09 crore as guarantee commission for the additional guarantee given in 2022-23.

2.12.3 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.

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 2.46 gives the details of cash balances and their investment during the year:

Table 2.43: Cash Balances and their investments

	(₹ in crore)	
	Opening balance on 1 April 2022	Closing balance on 31 March 2023
A. General Cash Balance		
Cash in treasuries	4.63	4.63
Deposits with Reserve Bank of India	-7.06	-154.59
Deposits with other Banks	0.00	0.00
Remittances in transit – Local	0.00	0.00
Investments held in Cash Balance Investment Accounts	0.00	0.00
Total (A)	-2.43	-149.96
B. Other Cash Balances and Investments		
Cash with departmental officers viz., Public Works, Forest Officers	49.69	57.72
Permanent advances for contingent expenditure with department officers	0.02	0.02
Investment in earmarked funds	1,025.91	1,096.33
Total (B)	1,075.62	1,154.07
Total (A + B)	1,073.19	1,004.11
Interest realized	0.25	1.63

Source: Finance Accounts.

¹⁷ 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. ₹ 3,883.47 crore (₹ 1,294.49 crore (in 2020-21) x 3).

It was noticed that the State Government’s opening Cash Balance as on 01 April 2022 was ₹ (-)2.43 crore. The closing Cash Balance as on 31 March 2023 showed a decrease of ₹ 147.53 crore and stood at ₹ (-)149.96 crore. The State Government earned an interest of ₹ 1.63 crore from the Cash Balance Investments during 2022-23.

The Cash Balance Investments of the State of Manipur for the last five years (2018-19 to 2022-23) are given in the following table:

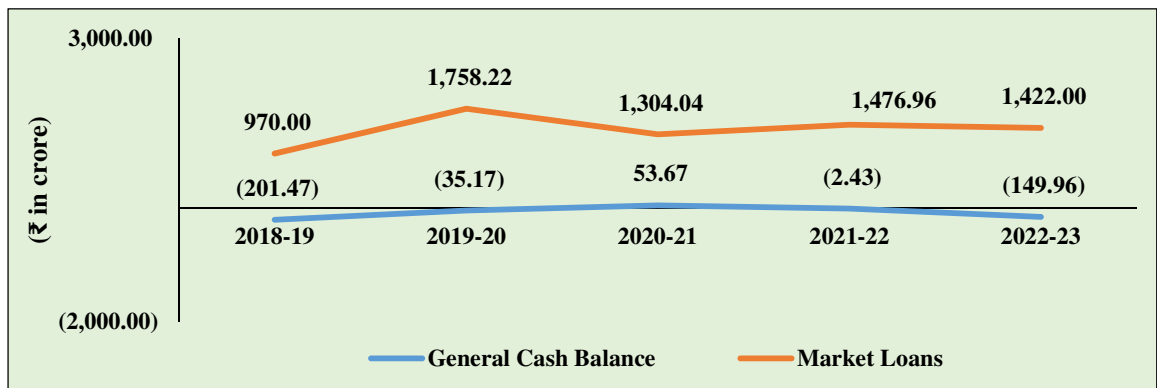
Table 2.44: Cash Balance Investment Account (Major Head-8673)

(₹ in crore)				
Year	Opening Balance	Closing Balance	Increase (+) / decrease (-)	Interest earned
2018-19	0.00	0.00	0.00	17.26
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

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.

Note: Figures in brackets indicates minus balance

During the period 2018-23, 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 ₹ 1.63 crore from the Cash Balance Investments during 2022-23 as against an interest of ₹ 0.25 crore earned during 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 2022-23. The position of WMAs and Overdraft during 2018-23 is shown in the following table:

Table 2.45: Ways and Means Advances and Overdrafts

Particulars	2018-19	2019-20	2020-21	2021-22	2022-23
(₹ in crore)					
Ways and Means Advance					
Availed in the year	2,776.55	4,486.88	7,482.66	10,741.47	8,918.31
Disbursed in the year	2,644.32	5,105.04	7,268.42	10,480.8	8,938.57
Outstanding WMAs	618.16	0	214.24	474.91	453.65
Interest paid	2.23	167.16	4.80	17.77	15.39
Number of days	21	85	113	61	69
Overdraft					
Number of days	34	56	29	112	93

Source: Finance Accounts.

The State Government resorted to WMAs regularly since 2018-19 onwards. During 2022-23, they availed ₹ 8,918.31 crore as WMAs for 69 days which indicated a difficult Cash Balance position of the State Government. After repayment of ₹ 8,938.57 crore, the WMA balance at the end of the year was ₹ 453.65 crore.

2.13 Conclusion

- During 2022-23, the State had a Revenue Surplus of ₹ 1,734.17 crore (4.26 per cent of GSDP). Fiscal Deficit during 2022-23 was ₹ 1,756.55 crore which was 4.32 per cent of GSDP and Primary Deficit was ₹ 882.36 crore (2.17 per cent of GSDP).
- Revenue Receipts during the year 2022-23 were ₹ 15,893.15 crore which increased by ₹ 1,802.15 crore (12.79 per cent) over the previous year. State's Own Tax Revenue (₹ 1,867.90 crore) increased by ₹ 219.40 crore (13.31 per cent) compared to the previous year (₹ 1,648.50 crore). During 2022-23, receipts under State Goods and Services Tax (SGST) (₹ 1,426.15 crore) increased by ₹ 300.59 crore (26.71 per cent) as compared to the previous year (₹ 1,125.16 crore). SGST (₹ 1,426.15 crore) was the main contributor of the State's Own Tax Revenue. The SGST along with Taxes on Sales, Trades accounted for 91.82 per cent of the State's total Own Tax Revenue. Non-Tax Revenue (₹ 457.59 crore) increased by ₹ 349.46 crore (323.19 per cent) during the year. The increase under Non-Tax Revenue was mainly due to more receipts under Social Security and welfare and Education, Sports, Art and Culture.
- Grants-in-Aid from GoI increased by ₹ 447.85 crore (7.08 per cent) and State's Share of Union taxes and Duties increased by ₹ 785.43 crore (13.07 per cent) during 2022-23 as compared to the previous year.
- Revenue Expenditure during the year 2022-23 was ₹ 14,158.98 crore (80.22 per cent) against the Total Expenditure of ₹ 17,650.80 crore. During the year, Committed Expenditure like salary & wages, pension, interest payments increased by ₹ 1,271.18 crore (16.2 per cent) from ₹ 7,814.33 crore during 2021-22 to ₹ 9,085.51 crore during 2022-23. The Committed Expenditure during 2022-23 was 57.17 per cent of the total Revenue Receipts (₹ 15,893.15 crore) and 64.17 per cent of the total Revenue Expenditure (₹ 14,158.98 crore). Inflexible expenditure during the year decreased by ₹ 380.40 crore from ₹ 919.87 crore in 2021-22 to ₹ 539.47 crore in 2022-23 which was 3.39 per cent of the Revenue Receipts and 3.81 per cent of Revenue Expenditure during 2022-23.

- 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 increased by ₹ 231.44 crore (7.12 *per cent*) from ₹ 3,252.80 crore during 2021-22 to ₹ 3,484.24 crore during 2022-23.
- Under National Pension System, against contribution of ₹ 1,289.27 crore of the State Government employees up to March 2023, the State Government contributed ₹ 1,078.42 crore only, resulting in a shortfall of ₹ 210.85 crore in the matching share of the State Government. Further, the State Government was yet to transfer ₹ 191.94 crore to NSDL as on 31 March 2023.
- The Government incurred an expenditure of ₹ 431.31 crore on 153 projects which were due to be completed by 31 March 2023, remained incomplete.
- During 2022-23, the State Government invested ₹ 5.00 crore in Government Companies, Statutory Corporation, Co-operative Societies and Joint Stock Companies. As on 31 March 2023, the State Government's investment stood at ₹ 237.02 crore in those Companies/Corporations and Co-operative Societies, and the Government could earn a return of ₹ 21.62 crore during 2022-23.
- As against the mandated contribution of ₹ 3.91 crore under State Disaster Response Fund (SDRF), the State Government did not make any contribution during the current year which was in violation of the SDRF guidelines.
- During the year 2022-23, an amount of ₹ 0.82 crore (2021-22: ₹ 0.22 crore) as Labour Cess was collected by 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 un-transferred amount as on 31 March 2023 is lying with the State Government stands at ₹ 39.39 crore.
- Total outstanding Liabilities increased by ₹ 6,682.04 crore in 2022-23 as compared to 2018-19. Public Debt (excluding off-budget borrowings of ₹ 180.51 crore) constituted majority share of the outstanding debt showed an increasing trend from ₹ 6,713.61 crore in 2018-19 to ₹ 12,462.74 crore in 2022-23 i.e increase of 85.63 *per cent* over 2018-19. The Liability/GSDP ratio increased from 38.21 *per cent* to 42.17 *per cent* during the same period.
- As on 31 March 2023, the maturity profile of outstanding stock of Public Debt was ₹ 11,465.51 crore out of which ₹ 9,873.96 crore (86.12 *per cent*) was to attain maturity in the coming 10 years. Interest payable on outstanding public debt will be approximately ₹ 5,592.34 crore. Out of this, interest of ₹ 5,444.73 crore (97.365 *per cent*) was payable during the next 10 years up to 2032-33.
- The State Government utilised 91.41 *per cent* to 78.93 *per cent* as its borrowings 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.

- A primary deficit can be seen from 2018-19 to 2022-23 and hence, it becomes evident that depending solely on economic growth (expressed as $g-r > 0$ in 2019-20 and 2021-22) would not suffice to cover the debt obligations of the State. In the year 2020-21, the economy of the State was affected badly due to the Covid-induced lockdown leading to a contraction of 5.80 *per cent* in real terms compared with a growth of 5.06 *per cent* in 2019-20. Moreover, the deterioration in Public Debt to GSDP (except for 2021-22) suggests that the debt situation is deteriorating. Hence, it can be concluded that Debt/GSDP ratio in the past five years was on an increasing trend. However, since the trend of debt stabilisation is mixed, it is too early to conclude that that debt is on a definite unsustainable path.
- The State Government had availed Ways and Means Advances for 69 days amounting to ₹ 8,918.31 crore and repaid ₹ 8,938.57 during the year 2022-23. The Cash Balances of the State as on 31 March 2023 was ₹ (-)149.96 crore.

2.14 Recommendations

- *The State Government may take necessary steps to reduce Fiscal deficits.*
- *The increasing trends of Revenue Expenditure be corrected by identifying potential wasteful expenditure and adopting economy measures across departments.*
- *The State Government needs to keep up the trend of increasing its Capital Expenditure and give more impetus to asset creation for sustained economic growth.*
- *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 transferring the outstanding funds already accumulated to NSDL for management of the NPS.*
- *The State Government may contribute 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

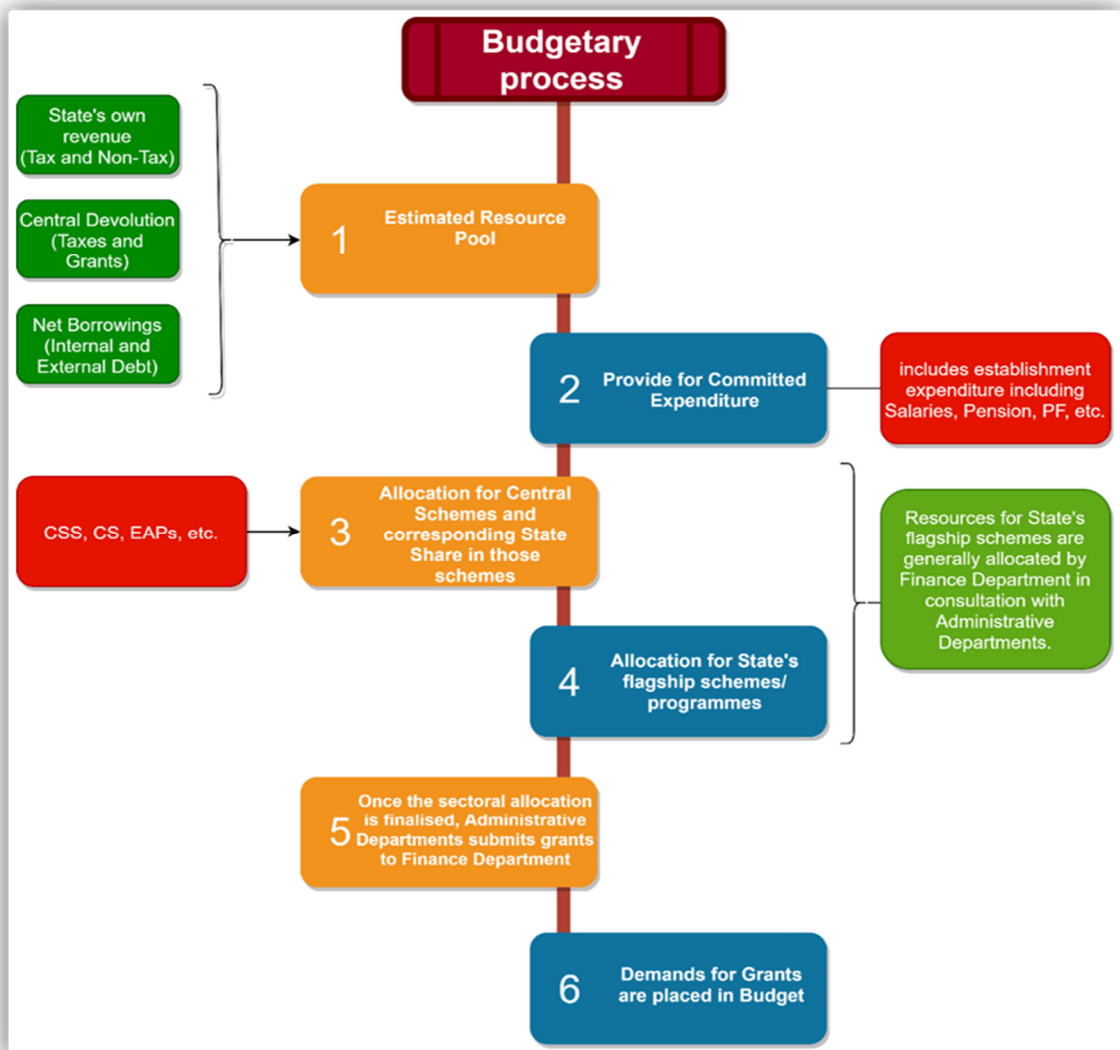


CHAPTER III BUDGETARY MANAGEMENT

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.

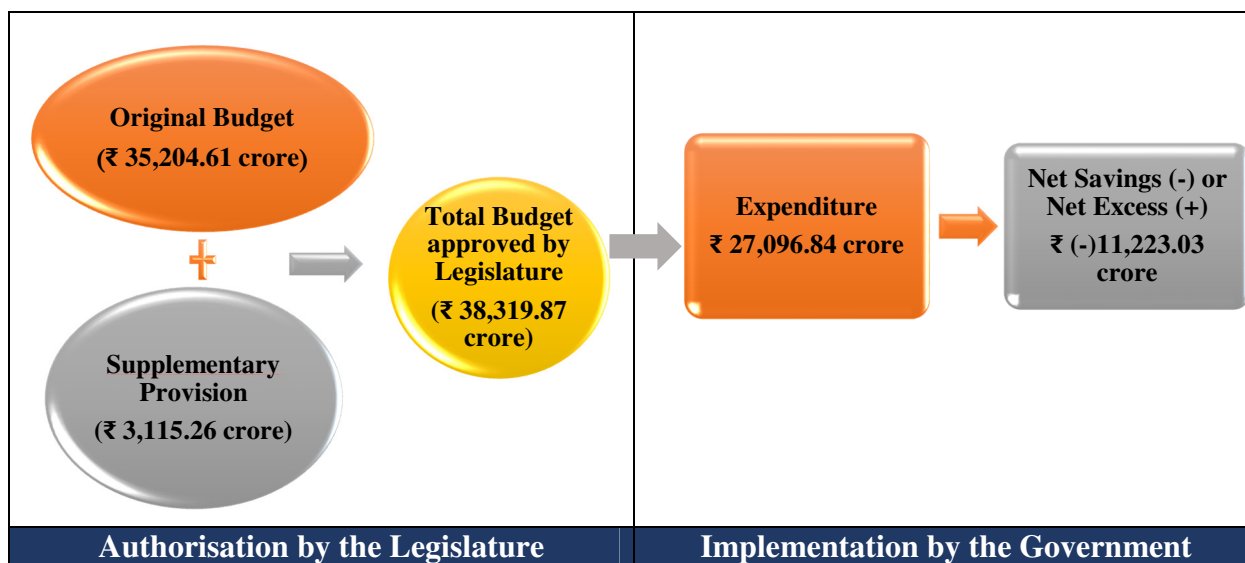
The Annual Financial Statement, also called general budget, is placed prior to the commencement of the financial year in the State Legislature, in accordance with Article 202 of the Constitution. The estimates of receipts and disbursements in the Annual Financial Statement and of expenditure in the Demand 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 2022-23



Source: Appropriation Accounts.

Supplementary grants of ₹ 3,115.26 crore were obtained in February 2023. However, the actual expenditure up to the month of February 2023 was ₹ 26,776.39 crore against the original budget provision of ₹ 35,204.61 crore which was 76.06 *per cent* of the original provision.

The net savings of ₹ 11,223.03 crore was the result of gross savings of ₹ 12,897.44 crore offset by an excess expenditure of ₹ 1,674.41 crore during the year.

The total expenditure did not even come up to the original provision enhancement of provision by Supplementary grants proved poor financial management.

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 2022-23

A summarised position of total budget provision, disbursement and saving/excess with further bifurcation into voted/charged during 2022-23 for 50 Grants and three Appropriations is given in **Table 3.1**.

Table 3.1: Budget provision, disbursement and savings/excess during 2022-23

Description	Total Budget provision		Disbursements		Savings		Excess	
	Voted	Charged	Voted	Charged	Voted	Charged	Voted	Charged
Revenue	19,801.51	1,040.76	13,271.14	929.17	6,530.37	111.60	0	0
Capital	9,747.28	7,730.31	3,491.81	9,404.72	6,255.47	0	0	1,674.41
Total	29,548.79	8,771.07	16,762.95	10,333.89	12,785.84	111.60	0	1,674.41

Source: Appropriation Accounts.

During the year 2022-23 there was an overall saving of ₹ 12,897.44 crore offset by excess of ₹ 1,674.41 crore resulting in net savings of ₹ 11,223.03 crore which was 29.29 *per cent* of total Grants/Appropriations and 41.42 *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 ₹ 38,319.87 crore against the total estimated receipts of ₹ 33,700.16 crore. As the actual receipts was limited to ₹ 27,009.89 crore, the actual expenditure was also restricted to ₹ 27,096.84 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 2022-23 is shown in **Table 3.2**.

Table 3.2: Aggregate Budget Outturn during 2022-23

(₹ in crore)

Description	Original Approved Budget (BE)	Actual Outturn	Difference between Actual and BE*
(1)	(2)	(3)	(4)
Revenue	18,188.58	14,200.31	(-) 3,988.27
Capital	17,016.03	12,896.53	(-) 4,119.50
Total	35,204.61	27,096.84	(-) 8,107.77

* 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 (-) 21.93 per cent. This was due to deviation between 0 and ± 25 per cent in 17 Grants and 03 Appropriations, between ± 25 per cent and ± 50 per cent in 19 Grants and between ± 50 per cent and ± 100 per cent in 14 Grants.

In Capital section, deviation in outturn compared with BE was (-) 24.21 per cent. This was due to deviation between 0 and ± 25 per cent in 19 Grants and 03 Appropriations, between ± 25 per cent and ± 50 per cent in 05 Grants, between ± 50 per cent and ± 100 per cent in 26 Grants and equal to 100 per cent in 09 Grants. No provision was, however, made in respect of 11 Grants and 2 Appropriations (Grant nos. 15, 23, 24, 29, 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 2022-23 is shown in Table 3.3.

Table 3.3: Expenditure Composition Outturn during 2022-23

(₹ 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	18,188.58	19,664.57	14,200.31	1,475.99	(-) 5,464.26
Capital	17,016.03	16,288.72	12,896.53	(-) 727.31	(-) 3,392.19
Total	35,204.61	35,953.29	27,096.84	748.68	(-) 8,856.45

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 (-) 27.79 per cent. This was due to deviation between 0 and ± 25 per cent in 16 Grants and 03 Appropriations, between ± 25 per cent and ± 50 per cent in 23 Grants, between ± 50 per cent and ± 100 per cent in 11 Grants.

In Capital section, deviation in outturn compared with RE was (-) 20.83 per cent. This was due to deviation between 0 and ± 25 per cent in 17 Grants and 03 Appropriations, between ± 25 per cent and ± 50 per cent in 06 Grants, between ± 50 per cent and ± 100 per cent in 27 Grants and equal to 100 per cent in 09 Grants. No provision was, however, made in respect of 09 Grants and 02 Appropriations (Grant nos. 23, 24, 29, 31, 33, 34, 38, 39, 46, Appropriation nos. 1 and 3) of the 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 2018-23 with its further bifurcation into voted/ charged is shown in **Table 3.4**.

Table 3.4: Budget provision, disbursement and savings/ excess during 2018-23

Year	Total Budget provision		Disbursements		Savings (-)/Excess (+)	
	Voted	Charged	Voted	Charged	Voted	Charged
2018-19	15,118.26	2,035.05	10,888.59	3,701.63	(-) 4,229.67	(+) 1,666.58
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

Source: Appropriation Accounts.

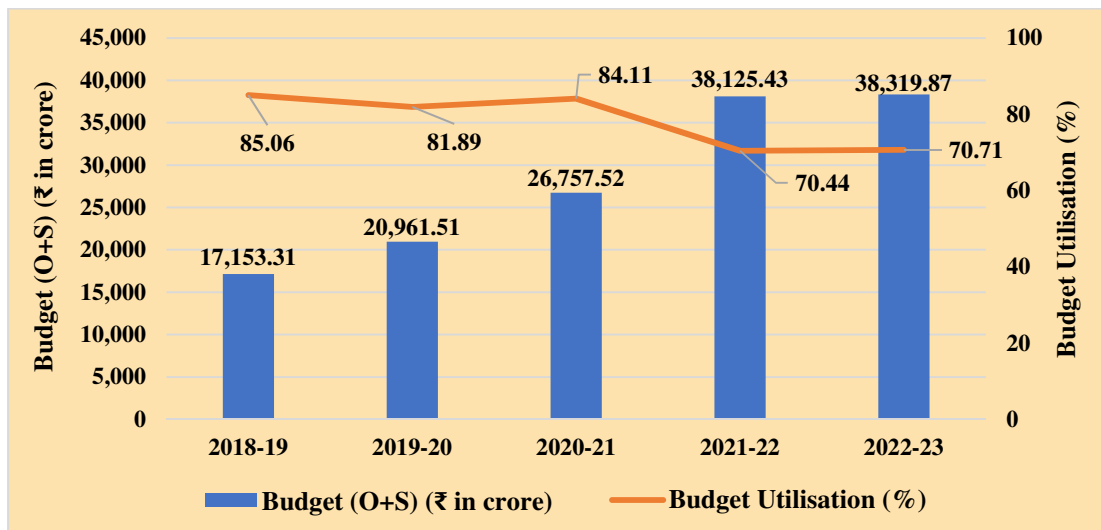
As can be seen from the above table, there were savings under voted expenditure during the last five years 2018-23 whereas there were also excess under charged expenditure in all the years during the same period.

During the year, the overall savings of ₹ 11,223.03 crore was the net result of savings of ₹ 12,897.43 crore in 50 Grants and three Appropriations under Revenue section and 34 Grants under Capital section, offset by an excess of ₹ 1,674.41 crore under 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 2018-23 is shown in Chart 3.3.

Chart 3.3: Budget Utilisation during 2018-23



Source: Appropriation Accounts.

Review of overall utilisation of budget provisions relating to the period 2018-23 revealed that the Government could utilise between 70.44 per cent (2021-22) and 85.06 per cent (2020-21) of the total allocation during this period. As compared to the previous year, budget utilisation in 2022-23 slightly increased to 70.71 per cent from 70.44 per cent in 2021-22.

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 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 2022-23 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	17,151.50	2,650.01	19,801.51	13,271.14	(-) 6,530.36	1,421.95	7.18
	II. Capital	9,285.71	461.57	9,747.28	3,491.81	(-) 6,255.48	857.15	8.79
	III. Loans & Advances	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	26,437.21	3,111.58	29,558.79	16,762.95	(-) 12,785.84	2,279.10	7.71
Charged	IV. Revenue	1,037.09	3.68	1,040.76	929.16	(-) 111.60	90.86	8.73
	V. Capital	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	VI. Public Debt Repayment	7,730.31	0.00	7,730.31	9,404.72	(+) 1,674.40	2.2	0.03
	Total	8,767.40	3.68	8,771.08	10,333.89	(+) 1,562.80	93.06	1.06
Appropriation to Contingency Fund (if any)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total	35,204.61	3,115.26	38,319.87	27,096.84	(-) 11,223.03	2,372.16	6.19	

Source: Appropriation Accounts.

The net savings of ₹ 11,223.03 crore was the net result of savings of ₹ 12,897.43 crore in 50 Grants and three Appropriations under Revenue section and 34 Grants under Capital section, offset by an excess of ₹ 1,674.40 crore under Appropriation No. 2 – Interest Payment and Debt Services in Capital section.

The trends in percentage of savings/excess against overall provision in the budget for the last five years from 2018-23 are shown in the following **Table 3.6** and **Chart 3.5**.

Table 3.6: Original Budget, Revised Estimate and Actual Expenditure during 2018-23

(*₹ in crore*)

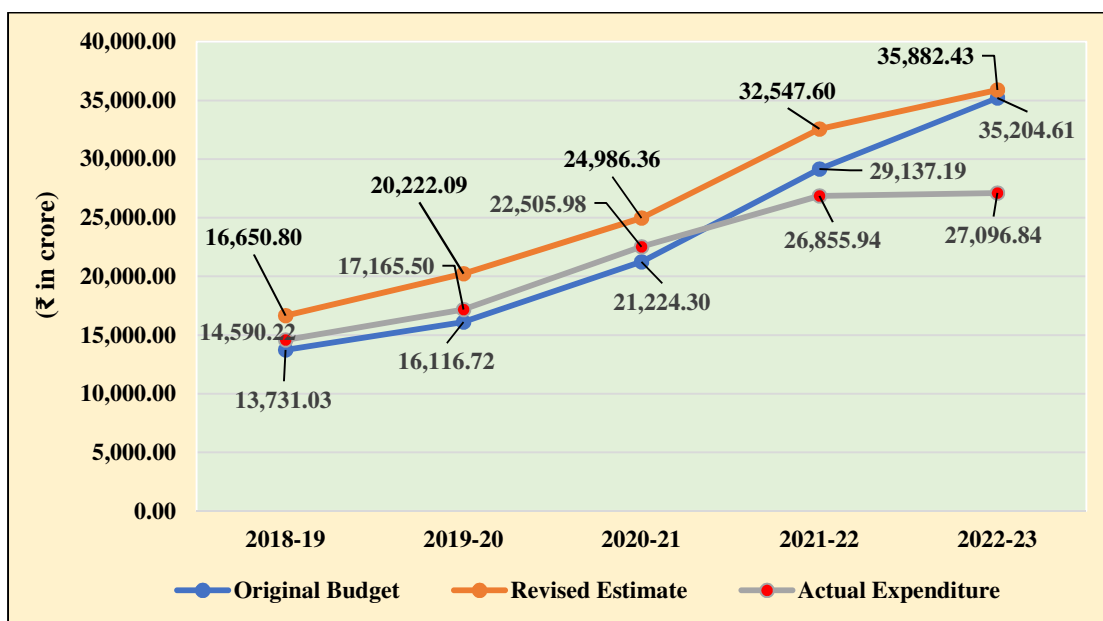
Sl. No.		2018-19	2019-20	2020-21	2021-22	2022-23
1	Original Budget	13,731.03	16,116.72	21,224.30	29,137.19	35,204.61
2	Supplementary Budget	3,422.27	4,844.79	5,533.22	8,988.24	3,115.26
3	Revised Estimate*	16,650.80	20,222.09	24,986.36	32,547.60	35,882.43
4	Actual Expenditure	14,590.22	17,165.50	22,505.98	26,855.94	27,096.84
5	Savings (-) /Excess (+) {(1+2)-4}	(-) 2,563.08	(-) 3,796.01	(-) 4,251.55	(-) 11,269.49	(-)11,223.03
6	Savings as per cent of total provision	14.94	18.11	15.89	29.56	29.29

Source: Appropriation Accounts and Budget at a Glance.

* Net amount is taken

It can be seen from the above table that there were overall savings during the period 2018-23 ranging from 14.94 to 29.56 per cent. Comparative analysis of original Budget, Revised Estimate and Actual Expenditure during 2018-23 is shown in chart below:

Chart 3.5: Comparative analysis of Original Budget, Revised Estimate and Actual Expenditure during 2018-23



Source: Appropriation Accounts and Buudget documents.

3.4 Integrity of budgetary and accounting process

3.4.1 Expenditure incurred without authority of law

No money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law in accordance with the provisions of Article 204 of the Constitution. Expenditure on new scheme should not be incurred on a scheme/service without provision of funds except after obtaining additional funds by re-appropriation, supplementary grant or appropriation or an advance from the Contingency Fund of the State.

As per Articles 115(1)(a) and 205(1)(a) of the Constitution, New Service means expenditure arising out of a new policy decision, not brought to the notice of Parliament/State assembly earlier, including a new activity or a new form of investment.

‘New Instrument of Service’ means relatively large expenditure arising out of important expansion of an existing activity.

Scrutiny of Appropriation Accounts revealed that an expenditure of ₹ 187.67 crore was incurred in 21 Grants/Appropriations without any provision in the original estimates or supplementary demands, but through re-appropriation without the knowledge of the 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 21 cases under 12 Grants/Appropriations, 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.

Further, Audit observed that in three cases under Appropriation No. 2 and Grant no 22, expenditure was incurred amounting to ₹ 219.01 crore without any budget provision as detailed in **Table 3.7**.

Table 3.7: Summary of Expenditure without Budget Provision

Grant No./ Appropriation No.	Name of the Grant	Head of Account	Expenditure (₹ in crore)	Number of Schemes/ Sub Head
Appropriation No. 2	Interest Payment & Debt Services	6004-09-101-02	2.81	1
Grant No. 22	Public Health Engineering	4215-01-101-01	215.72	1
		4215-01-102-17	0.48	1
Total			219.01	3

Source: Detailed Appropriation Accounts.

Expenditure without budget violated financial regulations as well as the will of the Legislature.

3.4.2 Non-compliance with the Accounting Framework

As per Rule 79 of General Financial Rules, 2017 accounting of transactions are 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 2022-23, the State Government of Manipur provided budget provisions under three unauthorised Sub-Major Head and Minor Heads (two under the Revenue Section and one under the Capital Section) and incurred an expenditure of ₹ 71.63 crore (₹ 51.79 crore under the Revenue Section and ₹ 19.84 crore under the Capital Section) in these heads. The details are shown in **Table 3.8**.

Table 3.8: Operation of unauthorised heads and opening of new Sub-Major/Minor Head

Opening of unauthorised Minor Heads				
Sl. No.	Grant No.	Head of Account	Minor Head Description	Expenditure
Capital				
1	7	4055-00-115-25	Modernisation of Police Force	19.84
Sub-Total (Capital)				19.84
Revenue				
2	20	2501-01-001-05	Monitoring Cell	2.38
3		2501-01-101-01	District Rural Development Programme (Central Share)	2.00
4		2501-01-101-14	State Matching Share for CSS	0.22
5		2501-01-800-17	Financial Assistance to Manipur State Rural Roads	4.80
6		2501-01-800-20	Rural Engineering Department	15.69

Opening of unauthorised Minor Heads				
Sl. No.	Grant No.	Head of Account	Minor Head Description	Expenditure
7		2501-01-800-22	State Routine Maintenance Fund (DLP) for PMGSY	20.00
8	24	2070-00-104-01	Vigilance Department	3.51
9		2070-00-104-02	Anti Corruption Wing	2.24
10	30	3451-00-800-27	Sub Division Development Monitoring Mission (SDG Cell)	0.45
11	30	3451-00-800-29	District Meeyamgi Numit	0.50
Sub-Total (Revenue)				51.79
Grand Total (Capital + Revenue)				71.63

Source: Appropriation Accounts.

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

During 2022-23, the State Government of Manipur opened 141 new Sub Heads/Detailed Heads (95 under the Revenue Section, 46 under Capital Section) in the budget, without seeking the advice of the 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 ₹ 1,097.95 crore (₹ 909.29 crore under the Revenue Section and ₹ 188.66 crore under the Capital Section) during 2022-23. 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 order¹⁸ 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 229 Drawing and Disbursing Officers (DDOs), funds amounting to ₹ 83.36 crore in 299 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.

¹⁸ Order No. 9/2/2007-FR(Misc.) dated 13 March 2008 of Finance Department, Government of Manipur.

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 (e.g. 53- Major Works) should be booked under Capital Major Heads and that of Object Heads of revenue nature (e.g. 27 - Minor Works) under Revenue Major Heads.

During 2022-23, expenditure of ₹ 0.02 crore under Object Head 53 - Major Works was booked under Revenue Major Heads and ₹ 0.59 crore under Object Head 27 - Minor Works 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 ₹ 0.59 crore. Similarly, misclassification of Capital Expenditure as Revenue Expenditure resulted in overstatement of Revenue Expenditure and understatement of Revenue Surplus by ₹ 0.02 crore. Details are given in **Appendix 3.4**.

3.4.5 Unnecessary or excessive supplementary grants

Supplementary provision aggregating to ₹ 2,172.66 crore in 46 cases under 37 Grants/Appropriation during the year 2022-23 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 18 cases under 18 Grants, the supplementary provision was more than ₹ 10 crore in each case as given in table below:

Table 3.9: Cases where supplementary provision of ₹ 10 crore or more proved unnecessary

(₹ in crore)					
Sl. No.	Number and name of Grant/ Appropriation	Original provision	Supplementary	Expenditure	Savings out of Original provision
Revenue Voted					
1.	7. Police	2,122.56	56.73	2,120.89	1.67
2.	11. Medical, Health and Family Welfare Services	1,239.17	237.76	1,105.86	133.31
3.	14. Department of Tribal Affairs and Hills Development	711.87	139.82	531.39	180.48
4.	20. Community and Rural Development	2,329.84	712.32	1,506.05	823.79
5.	22. Public Health Engineering	157.83	10.40	104.21	53.62
6.	23. Power	493.25	25.13	317.95	175.30
7.	26. Administration of Justice	75.98	11.43	41.51	34.47
8.	38. Panchayat	138.89	23.38	56.83	82.06
9.	44. Social Welfare	764.39	444.36	633.69	130.70
10.	47. Minorities and Other Backward Classes and Scheduled Castes Department	95.02	11.06	32.25	62.77
11.	48. Relief and Disaster Management	113.15	14.19	15.64	97.51
Sub Total		8,241.95	1,686.58	6,466.27	1,775.68

Sl. No.	Number and name of Grant/ Appropriation	Original provision	Supplementary	Expenditure	Savings out of Original provision
Capital Voted					
12.	8. Public Works Department	883.30	104.47	687.39	195.91
13.	10. Education	40.99	48.72	37.06	3.93
14.	11. Medical, Health and Family Welfare Services	243.05	27.28	194.91	48.14
15.	12. Municipal Administration, Housing and Urban Development	416.80	45.83	148.38	268.42
16.	17. Agriculture	47.56	18.28	2.28	45.28
17.	30. Planning	1,093.22	148.79	489.82	603.40
18.	36. Minor Irrigation	328.47	35.60	20.09	308.38
Sub Total		3,053.39	428.97	1,579.93	1,473.46
Grand Total		11,295.34	2,115.55	8,046.20	3,249.14

Source: Appropriation Accounts.

Further examination of records revealed that under three grants i.e. Grant No. 14, 37 and 49 (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 81 sub-heads and resulted in savings and excess (₹ 10 crore or more in each case) of ₹ 6,484.70 crore and ₹ 108.84 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 GFR, 2017, 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 73 cases under 48 Grants/Appropriation, savings exceeded by more than 25 per cent of the total provision, as detailed in *Appendix 3.7*. Further, there were 46 cases under 36 Grants/Appropriation where savings were 50 per cent and above of the total provision in each case. Out of these, 100 per cent savings occurred in ten¹⁹ Grants.

¹⁹ (2. Council of Ministers, 4. Land Revenue Stamps & Registration and District Administration, 14. Department of Tribal Affairs and Hills Development, 32. Jails, 35. Stationery and Printing, 37. Fisheries, 42. State Academy of Training, 48. Relief and Disaster Management, 49. Economics and Statistics under Capital Voted and 5. Finance Department under Revenue Charged).

There were savings amounting to ₹ 11,577.84 crore in 26 cases under 23 Grants where savings were more than ₹ 100 crore against total provision in each case as shown in table below:

Table 3.10: 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)
Revenue Voted										
1.	5	Finance Department	2,360.15	872.03	3,232.18	2,818.18	414.00	0.00	414.00	12.81
2.	10	Education	2,484.44	0.00	2,484.44	2,066.04	418.39	55.51	473.90	16.84
3.	11	Medical Health and Family Welfare Services	1,239.17	237.76	1,476.93	1,105.86	371.07	0.00	371.07	25.12
4.	12	Municipal Administration Housing and Urban Development	360.76	0.00	360.76	213.47	147.30	11.35	158.65	40.83
5.	13	Labour and Employment	418.95	0.00	418.95	27.02	391.92	337.07	728.99	93.55
6.	14	Department of Tribal Affairs and Hills Development	711.88	139.82	851.70	531.39	320.30	0.00	320.30	37.61
7.	15	Consumer Affairs Food and Public Distribution	167.77	0.00	167.77	49.25	118.51	1.32	119.83	70.64
8.	17	Agriculture	332.91	0.96	333.87	131.64	202.23	0.00	202.23	60.57
9.	18	Animal Husbandry and Veterinary including Dairy Farming	214.21	0.00	214.21	86.86	127.35	57.33	184.68	59.45
10.	19	Environment and Forest	672.20	0.00	672.20	160.83	511.37	391.73	903.10	76.07
11.	20	Community and Rural Development	2,329.84	712.32	3,042.16	1,506.05	1,536.11	0.00	1,536.11	50.49
12.	21	Textiles Commerce and Industries	184.05	0.00	184.05	47.04	137.01	60.30	197.31	74.44
13.	23	Power	493.25	25.13	518.38	317.95	200.43	0.00	200.43	38.66
14.	30	Planning	300.70	0.00	300.70	45.63	255.07	134.86	389.92	84.82
15.	38	Panchayat	138.89	23.38	162.27	56.83	105.44	0.00	105.44	64.98
16.	44	Social Welfare Department	764.39	444.36	1,208.75	633.69	575.05	0.00	575.05	47.57
17.	48	Relief and Disaster Management	113.15	14.20	127.34	15.64	111.70	5.60	117.30	87.72
Sub-Total (Revenue)			13,286.70	2,469.95	15,756.65	9,813.39	5,943.26	1,055.07	6,998.33	37.72
Capital Voted										
18.	8	Public Works Department	883.30	104.47	987.77	687.39	300.38	0.00	300.38	30.41
19.	12	Municipal Administration Housing and Urban Development	416.80	45.82	462.63	148.38	314.25	0.00	314.25	67.93
20.	20	Community and Rural Development	1,716.50	0.00	1,716.50	497.24	1,219.27	20.00	1,239.27	71.03
21.	22	Public Health Engineering	2,180.37	0.00	2,180.37	777.79	1,402.57	363.74	1,766.31	64.33
22.	30	Planning	1,093.22	148.78	1,242.01	489.82	752.19	0.00	752.19	60.56
23.	36	Minor Irrigation	328.47	35.60	364.07	20.09	343.99	0.00	343.99	94.48
24.	40	Water Resources Department	868.71	0.00	868.71	204.76	663.96	396.11	1,060.07	76.43
25.	45	Tourism	267.94	0.00	267.94	20.32	247.62	222.50	470.12	92.42
26.	47	Minorities and Other Backward Classes and Scheduled Castes Department	568.54	0.00	568.54	178.18	390.36	107.00	497.36	68.66
Sub-Total (Capital)			8,323.86	334.68	8,658.54	3,023.95	5,634.58	1,109.36	6,743.94	65.08
Grand Total (revenue + Capital)			21,610.56	2,804.62	24,415.19	12,837.35	11,577.84	2,164.43	13,742.27	47.42

Source: Appropriation Accounts.

In 22 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 seven out of these 22 Grants/Appropriations, there was a pattern of low utilisation in four out of the last five years 2018-23, which indicates weak budgetary management.

The above low utilisation against grants mostly relate to developmental schemes such as Municipal Administration, Housing & Urban Development, Commerce and Industries and Planning.

3.4.7.2 Persistent Savings

During the last five years from 2018-19 to 2022-23, there were persistent savings of more than ₹ one crore in 54 cases (36 cases in revenue and 18 cases in capital heads of account) under 35 Grants. 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 2018-19 to 2022-23, out of 54 cases of persistent savings of more than ₹ one crore, savings of more than ₹ 10 crore in each year occurred in 19 cases under revenue heads. In the Capital voted, in 14 cases there were persistent savings of more than ₹ 10 crore each year. In ten cases, the persistent savings were more than ₹ 100 crore (five under Revenue voted and five under Capital voted). The Grant/Appropriation where persistent savings of more than ₹ 100 crore occurred during 2018-19 to 2022-23 are given in the following table:

Table: 3.11: Grant having persistent savings more than ₹ 100 crore during 2018-23

Sl. No	Grant No. and Name	2018-19	2019-20	2020-21	2021-22	2022-23
Revenue Voted						
1	10. Education	141.60	526.04	819.97	822.93	418.39
2	12. Municipal Administration, Housing and Urban Development	134.23	103.40	226.40	299.16	147.30
3	14. Department of Tribal Affairs and Hills Development	226.33	239.48	234.50	214.38	320.30
4	20. Community and Rural Development	897.02	852.45	1,491.41	3798.49	1,536.11
5	44. Social Welfare Department	134.63	231.80	270.89	236.11	575.05
Capital Voted						
6	8. Public Works Department	372.73	423.42	243.71	366.43	300.38
7	12. Municipal Administration, Housing and Urban Development	289.37	301.69	333.29	207.10	314.25
8	30. Planning	158.22	108.78	314.71	391.03	752.19
9	40. Water Resources Department	168.99	314.07	219.70	411.92	663.96
10	47. Minorities and Other Backward Classes and Scheduled Castes Department	107.06	152.73	421.83	524.99	390.36

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 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 2022-23 also.

Recommendation: *The Department should design and implement an effective monitoring system to ensure timely utilisation of funds to avoid persistent savings.*

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 2022-23, no part of savings in 59 cases (29 under Revenue voted, six under Revenue charged and 24 under Capital voted) was surrendered by the Departments concerned. The amount involved in these cases was ₹ 6,314.47 crore (56.26 per cent of the overall savings of ₹ 11,223.03 crore) (**Appendix 3.10**). It was observed that in 12²⁰ cases, savings exceeded ₹ 100 crore but were not surrendered.

Besides, in 33 Grants/Appropriations (37 cases), ₹ 2,372.18 crore (₹ 1,092.44 crore under Revenue Voted, ₹ 1,186.66 crore under Capital Voted, ₹ 90.86 crore under Revenue Charged and ₹ 2.22 crore under Capital Charged) was surrendered against the savings of ₹ 4,908.56 crore i.e. 48.33 per cent as of 31 March 2023 (**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.

3.4.8 Excess expenditure and its regularisation

3.4.8.1 Excess expenditure during 2022-23

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 2022-23, there was excess over provisions in one case under one Appropriation, amounting to ₹ 1,674.41 crore which required regularisation by the State Legislature. Details are shown in the table below:

Table 3.12: Excess over provision during 2022-23 requiring regularisation

(₹ in crore)				
Sl. No.	Number and title of Grant/Appropriation	Total provision	Expenditure	Excess
1.	Appropriation No. 2-Interest Payment and Debt Services (Capital Charged)	7,730.31	9,404.72	1,674.41
Total		7,730.31	9,404.72	1,674.41

Source: Appropriation Accounts.

²⁰ Grant. No. (5, 11, 14, 17, 20, 23, 38 and 44 under Revenue Voted; 8, 12, 30 and 36 under Capital Voted)

Under Appropriation No. 2 – Interest Payment and Debt Services (Capital Charged), excess of the budget provision has been observed consistently for the last five years from 2018-23. The persistence excess expenditure indicates poor budgeting especially as the interest payments and debt servicing which 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 ₹ 11,260.91 crore were yet to be examined (January 2024) by PAC. The details of excess expenditure during the period 2018-23 are shown in **Table 3.13**.

Table 3.13: Excess expenditure relating to previous years requiring regularisation.

(₹ 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
2018-19	Appropriation No. 2 (Capital Charged)	Interest Payments and Debt Services	1,729.50	Not yet regularised
2019-20	Appropriation No. 2 (Revenue Charged)	Interest Payments and Debt Services	8.16	
	Appropriation No. 2 (Capital Charged)	Interest Payments and Debt Services	2,121.77	
2020-21	Appropriation No. 2 (Revenue Charged)	Interest Payments and Debt Services	208.80	
	Appropriation No. 2 (Capital Charged)	Interest Payments and Debt Services	3,876.27	
2021-22	Appropriation No. 2 (Capital Charged)	Interest Payments and Debt Services	3,316.41	
Total			11,260.91	

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.

3.5 Effectiveness of budgetary and accounting process

3.5.1 Supplementary budget and opportunity cost

During the year 2022-23, in 30 cases under 25 Grants and one appropriation, (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 ₹ 12,253.84 crore as per details given in **Table 3.14**.

Table 3.14: List of Grants with unutilised fund during 2022-23

(₹ in crore)

Sl. No.	Grant/Appropriation	Original	Supple- mentary	Total provisions	Actual Expenditure	Savings (-)/ Excess (+)
Revenue Voted						
1.	5. Finance Department	2,360.15	872.03	3,232.18	2,818.18	414.00
2.	7. Police	2,122.56	56.73	2,179.29	2,120.89	58.40
3.	10. Education	2,484.44	0.00	2,484.44	2,066.04	418.39
4.	11. Medical Health and Family Welfare Services	1,239.17	237.76	1,476.93	1,105.86	371.07
5.	12. Municipal Administration Housing and Urban Development	360.76	0.00	360.76	213.47	147.30
6.	13. Labour and Employment	418.95	0.00	418.95	27.02	391.92
7.	14. Department of Tribal Affairs and Hills Development	711.88	139.82	851.70	531.39	320.30
8.	15. Consumer Affairs Food and Public Distribution	167.77	0.00	167.77	49.25	118.51
9.	17. Agriculture	332.91	0.96	333.87	131.64	202.23
10.	18. Animal Husbandry and Veterinary including Dairy Farming	214.21	0.00	214.21	86.86	127.35
11.	19. Environment and Forest	672.20	0.00	672.20	160.83	511.37
12.	20. Community and Rural Development	2,329.84	712.32	3,042.16	1,506.05	1,536.11
13.	21. Textiles Commerce and Industries	184.05	0.00	184.05	47.04	137.01
14.	22. Public Health Engineering	157.83	10.40	168.23	104.21	64.02
15.	23. Power	493.25	25.13	518.38	317.95	200.43
16.	30. Planning	300.70	0.00	300.70	45.63	255.07
17.	38. Panchayat	138.89	23.38	162.27	56.83	105.44
18.	44. Social Welfare Department	764.39	444.36	1,208.75	633.69	575.05
19.	47. Minorities and Other Backward Classes and Scheduled Castes Department	95.02	11.06	106.08	32.25	73.83
20.	48. Relief and Disaster Management	113.15	14.20	127.34	15.64	111.70
Sub-Total		15,662.12	2,548.14	18,210.26	12,070.75	6,139.51
Capital Voted						
21.	7. Police	78.83	0.00	78.83	26.95	51.88
22.	8. Public Works Department	883.30	104.47	987.77	687.39	300.38
23.	10. Education	40.99	48.72	89.71	37.06	52.65
24.	11. Medical Health and Family Welfare Services	243.05	27.28	270.33	194.91	75.42
25.	12. Municipal Administration Housing and Urban Development	416.80	45.82	462.63	148.38	314.25
26.	17. Agriculture	47.56	18.29	65.85	2.28	63.56
27.	20. Community and Rural Development	1,716.50	0.00	1,716.50	497.24	1,219.27
28.	22. Public Health Engineering	2,180.37	0.00	2,180.37	777.79	1,402.57
29.	30. Planning	1,093.22	148.78	1,242.01	489.82	752.19
30.	36. Minor Irrigation	328.47	35.60	364.07	20.09	343.99
31.	40. Water Resources Department	868.71	0.00	868.71	204.76	663.96
32.	44. Social Welfare Department	58.78	2.69	61.47	10.73	50.74
33.	45. Tourism	267.94	0.00	267.94	20.32	247.62

Sl. No.	Grant/Appropriation	Original	Supplementary	Total provisions	Actual Expenditure	Savings (-)/ Excess (+)
34.	47. Minorities and Other Backward Classes and Scheduled Castes Department	568.54	0.00	568.54	178.18	390.36
35.	50. Information Technology	143.90	0.00	143.90	47.30	96.60
Sub Total		8,936.98	431.65	9,368.63	3,343.19	6,025.43
Revenue Charged						
36.	Appropriation No. 2 - Interest Payment and Debt Services	963.08	0.00	963.08	874.19	88.90
Sub Total		963.08	0.00	963.08	874.19	88.90
Grand Total		25,562.18	2,979.79	28,541.97	16,288.13	12,253.84

Source: Appropriation Accounts.

It can be seen from above that there was a huge unutilised fund in 25 Grants and one Appropriation. Audit observed that in five Grants (Grant Nos. 8, 10, 45, 47 and 50), 153 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 Public Accounts Committee (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:

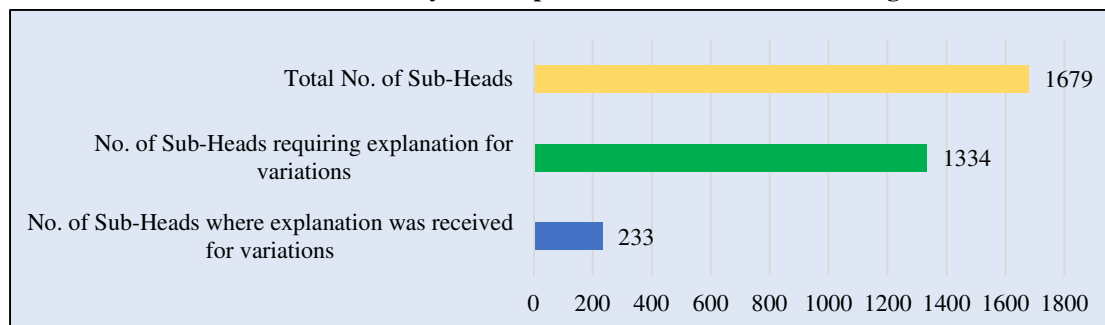
Savings	<ul style="list-style-type: none"> Comments are to be made for overall savings exceeding ₹ 5 lakh of the total provision (Original plus Supplementary). Comments are to be made in individual sub-heads for savings exceeding ₹ 5 lakh in all the Grants/Charged Appropriation.
Excess	<ul style="list-style-type: none"> 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) Comments are to be made in individuals sub-heads for excess exceeding ₹ 2.5 lakh in all the Grants.
<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 2022-23 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 17 per cent of cases. Of the 53 Grants/ Appropriations, reasons for variation were called for in respect of 1,334 cases. However, reasons for variations in respect of only 233 cases covering savings of ₹ 2,366.49 crore (228 cases) and excess of ₹ 8.57 crore (five cases) were

furnished by the Controlling Officers of Government Departments. For the remaining 1,101 cases covering savings of ₹ 8,170.75 crore (997 cases) and excess of ₹ 2,225.11 crore (104 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.

Finance Department may therefore issue clear instruction to all the departments for timely submission of explanations of variations with respect to approved provision to the Principal Accountant General (A&E), Manipur for their incorporation in the Appropriation Accounts.

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 24 cases under 19 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 2023. Out of 24 cases in three cases under three grants expenditure where more than 50 *per cent* of the total expenditure under the expenditure incurred in March 2023 alone as detailed in **Table 3.15**.

Table 3.15: Grants with more than 50 per cent of expenditure in March alone

(₹ in crore)

Sl. No.	Grant No.	Description	Expenditure in March	Total Expenditure (TE)	Expenditure in March as percentage of TE
1	8	Capital Outlay on Public Works/4059	22.58	30.28	74.56
2	10	Capital Outlay on Education, Sports, Art and Culture/4202	35.12	35.27	99.57
3	15	Food, Storage and Warehousing/2408	26.98	44.55	60.56
Total			84.68	110.10	76.91

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

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. 18 - Animal Husbandry and Veterinary including Dairy Farming* and *Grant No. 21 - Textiles Commerce and Industries* 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 2018-23 of the Grants is given in **Table 3.16**.

Table 3.16: Summarised position of Budget Provision and Actual Expenditure

	2018-19	2019-20	2020-21	2021-22	2022-23
<i>(₹ in crore)</i>					
Grant No. 18					
Total Budget Provision	130.22	169.73	243.76	244.05	238.56
Expenditure	93.68	79.15	146.22	95.75	93.82
Savings	36.54	90.58	97.54	148.30	144.74
Total Surrender	0.00	0.00	0.00	0.00	57.33
Surrender as a percentage of Savings	0.00	0.00	0.00	0.00	39.61
Savings (in per cent)	28.06	53.37	40.01	60.77	60.67
i) Revenue Provision	126.34	159.13	219.84	222.58	214.21
Expenditure	92.37	78.61	124.24	89.33	86.86
Savings	33.97	80.52	95.60	133.25	127.35
Surrender	0.00	0.00	0.00	0.00	57.33
Surrender as a percentage of Savings	0.00	0.00	0.00	0.00	45.02
Savings (in per cent)	26.89	50.60	43.49	59.87	59.45
ii) Capital Provision	3.88	10.60	23.92	21.47	24.35
Expenditure	1.31	0.54	21.98	6.42	6.96
Savings	2.57	10.06	1.94	15.05	17.39
Surrender	0.00	0.00	0.00	0.00	0.00
Surrender as a percentage of Savings	0.00	0.00	0.00	0.00	0.00
Savings (in per cent)	66.24	94.91	8.11	70.10	71.42
Grant No. 21					
Total Budget Provision	177.28	179.36	198.44	199.60	211.01
Expenditure	69.06	60.80	51.62	72.74	56.47
Savings	108.22	118.56	146.82	126.86	154.53
Total Surrender	13.32	0.00	86.81	4.11	60.30
Surrender as a percentage of Savings	12.31	0.00	59.13	3.24	39.02
Savings (in per cent)	61.04	66.10	73.99	63.56	73.23
i) Revenue Provision	150.46	164.06	171.83	173.16	184.05
Expenditure	55.72	47.18	45.11	50.90	47.04
Savings	94.74	116.88	126.72	122.26	137.01
Surrender	0.00	0.00	86.81	0.00	60.30
Surrender as a percentage of Savings	0.00	0.00	68.51	0.00	44.01
Savings (in per cent)	62.97	71.24	73.75	70.61	74.44
ii) Capital Provision	26.82	15.30	26.61	26.44	26.96
Expenditure	13.34	13.62	6.51	21.84	9.44
Savings	13.48	1.68	20.10	4.60	17.52
Surrender	13.32	0.00	0.00	4.11	0.00
Surrender as a percentage of Savings	98.81	0.00	0.00	89.35	0.00
Savings (in per cent)	50.26	10.98	75.54	17.40	64.99

Source: Appropriation Accounts.

Under Grant No. 18, there was unutilised budget provision of ₹ 144.74 crore which consists of 60.67 per cent during the year. The unutilised budget provision ranged between 28.06 per cent and 60.77 per cent during the last five year period 2018-23.

Similarly, under Grant No. 21, there was unutilised budget provision of ₹ 154.53 crore which consists of 73.23 per cent during the year. The unutilised budget provision ranged between 61.04 per cent and 73.23 per cent during the last five year period 2018-23.

Persistently large savings of budget provision is an 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 ₹ 48.66 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 3.17: Expenditure incurred through re-appropriation on new services

(₹ in lakh)

Grant No.	Head of Account	Description of Sub-Head	Original + Supplementary	Re-Appropriation	Expenditure
18	2403-00-195-19	Pony Development Programme	0.00	36.66	36.66
Sub Total			0.00	36.66	36.66
21	2552-00-800-41	World Bamboo Workshop	0.00	9.00	9.00
21	2852-08-600-11	Food and Beverage	0.00	3.00	3.00
Sub Total			0.00	12.00	12.00
Grand Total			0.00	48.66	48.66

Source: Detailed Appropriation Accounts.

As can be seen from the above table that during 2022-23, an expenditure of ₹ 36.66 lakh was incurred by creating provision of ₹ 36.66 lakh through re-appropriation under Grant No. 18. Similarly, an expenditure of ₹ 12.00 lakh was incurred by creating provision through re-appropriation under Grant No. 21. 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 23 cases under 12 Sub-Heads under Grant No. 18 and 21 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 3.18: Budget Provision remained unutilised

(₹ in lakh)

Sl. No.	Head of Account	Description	Total Budget Provision	Re-Appropriation /surrender	Expenditure	Savings
Grant No. 18						
1.	2403-00-101-09(H)	District and Sub-Divisional Veterinary Hospital	5.00	0.00	0.00	5.00
2.	2403-00-101-09(V)	District and Sub-Divisional Veterinary Hospital	10.00	0.00	0.00	10.00
3.	2403-00-103-11(H)	Poultry Farm	30.00	0.00	0.00	30.00
4.	2403-00-105-18(H)	Piggery Farms	32.00	0.00	0.00	32.00
5.	2403-00-106-03(V)	National Mission on Bovine Productivity (Central Share)	29.70	0.00	0.00	29.70
6.	2403-00-106-27(V)	National Programme on Dairy Development (NPDD)	174.05	0.00	0.00	174.05
7.	2403-00-109-31(H)	Composite Demonstration Units	5.90	0.00	0.00	5.90
8.	2403-00-195-32(H)	District Council	30.00	0.00	0.00	30.00
9.	4403-00-800-09(V)	Scheme under Rural Infrastructure Development Fund (RIDF)	26.02	0.00	0.00	26.02
10.	4403-00-800-10(V)	Establishment of a Poultry Breeding Farm at Ningthoukhong under NEC	41.15	0.00	0.00	41.15
Sub-Total			383.82	0.00	0.00	383.82
Grant No. 21						
11.	2851-00-102-21(V)	Incentives under Industrial Policy	15.00	0.00	0.00	15.00
12.	2851-00-103-86(H)	Development of Exportable products and their Marketing	78.00	0.00	0.00	78.00
13.	2851-00-104-46(H)	Publicity & Exhibition, Documentation	12.00	0.00	0.00	12.00
14.	2851-00-104-46(V)	Publicity & Exhibition, Documentation	12.00	0.00	0.00	12.00
15.	2851-00-104-96(H)	Cluster Development of Handicraft	131.00	0.00	0.00	131.00
16.	2851-00-104-96(V)	Infrastructure and Technology Development Scheme (ITDS) (Central Share)	227.10	0.00	0.00	227.10
17.	2851-00-104-97(H)	State Share for NERTPS of HC	18.00	0.00	0.00	18.00
18.	2851-00-104-97(V)	State Share for NERTPS of HC	40.00	0.00	0.00	40.00
19.	4860-01-190-36(H)	Cotton & Spinning Mills	25.00	0.00	0.00	25.00
20.	4860-01-190-36(V)	Cotton & Spinning Mills	75.00	0.00	0.00	75.00
21.	4860-01-190-82(V)	Financial Assistance to MEETAC	90.00	0.00	0.00	90.00
22.	4860-60-102-02(V)	Setting up of Mega Food Park under NABARD	1,263.00	0.00	0.00	1,263.00
23.	4860-60-600-83(V)	Fragrance & Flavour Development Programme	9.00	0.00	0.00	9.00
Sub-Total			1995.10	0.00	0.00	1,995.10
Total			2,378.92	0.00	0.00	2,378.92

Source: Detailed Appropriation Accounts.

3.5.4.4 Withdrawal of entire provision by Surrender:

Scrutiny of Appropriation Accounts for the year 2022-23 revealed that, in four cases, the entire original budget provisions were reduced by surrendered/re-appropriated during the year, however, no reasons for surrendered was furnished by the Departments. The details are given in the following table:

Table 3.19: Withdrawal of entire provision

(₹ in lakh)

Sl. No.	Grant No.	Head of Account	Original Provision	Re-Appropriation/ Surrender
1	21	2851-00-103-42	1,800.00	-1,800.00
2		2851-00-103-42	4,200.00	-4,200.00
3		2851-00-104-04	87.50	-87.50
4		2851-00-104-04	162.50	-162.50

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 2023 are given below:

Table 3.20: Expenditure pattern during 2022-23

(₹ in lakh)

Sl. No.	Grant No. and Description	1 st Qtr	2 nd Qtr	3 rd Qtr	4 th Qtr	Total Expenditure (TE)	Expenditure during March	Expenditure in March as percentage of TE
1	18 - Capital Outlay on Animal Husbandry/4403	0.00	0.00	0.00	695.99	695.99	687.99	98.85
2	21 - Village and Small Industries/2851	483.81	466.60	1,213.81	1,592.80	3,757.02	1,126.70	29.99
3	21 - Other Industries/2875	0.00	0.00	0.00	102.00	102.00	102.00	100.00
4	21 - Capital Outlay on Village and Small Industries/4851	0.00	0.00	0.00	755.37	755.37	755.37	100.00

Source: Detailed Appropriation Accounts.

In both the grants despite there was substantial provision in the original budget there was rush of expenditure regarded from 29.99 per cent to 100 per cent in the month of March 2023.

3.5.4.6 Insufficient/ Excessive Re-Appropriation of Funds

During the year 2022-23, 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 3.21: List of Sub Heads with excess/savings during 2022-23

(₹ in crore)

Sl. No.	Grant No.	Head of Account	Original	Supplementary	Re-appropriation	Total	Expenditure	Excess (+)/ Savings (-)
1.	18	2403-00-001-05 (V)	10.89	0.00	-2.39	8.50	3.07	-5.43
2.		2403-00-101-04 (H)	34.73	0.00	-19.93	14.80	16.64	1.84
3.		2403-00-101-04 (V)	27.38	0.00	1.86	29.24	18.53	-10.71
4.		2403-00-101-07 (V)	4.00	0.00	5.70	9.70	1.57	-8.13
5.		2403-00-102-09 (V)	34.84	0.00	-15.78	19.06	17.83	-1.23
6.		2403-00-106-23 (V)	0.00	0.00	1.50	1.50	0.00	-1.50
Sub-Total			111.84	0.00	-29.04	82.80	57.64	-25.16
7.	21	2851-00-001-01 (V)	12.53	0.00	-2.01	10.52	8.41	-2.11
8.		2851-00-001-47 (V)	2.00	0.00	-1.00	1.00	0.00	-1.00
9.		2851-00-103-01 (H)	8.35	0.00	-0.23	8.12	1.75	-6.37
10.		2851-00-103-01 (V)	18.65	0.00	6.15	24.80	3.20	-21.60
11.		2852-80-800-02 (V)	0.00	0.00	2.25	2.25	0.00	-2.25
Sub-Total			41.53	0.00	5.16	46.69	13.36	-33.33
Grand Total			153.37	0.00	-23.88	129.49	71.00	-58.49

Source: Detailed Appropriation Accounts.

3.6 Conclusion

- Against the total budget provision of ₹ 38,319.87 crore, State Departments incurred an expenditure of ₹ 27,096.84 crore during 2022-23, resulting in net savings of ₹ 11,223.03 crore. The overall savings was the net result of gross savings of ₹ 12,897.44 crore offset by an excess of ₹ 1,674.41 crore.
- In three cases, expenditure of ₹ 219.01 crore was incurred during 2022-23 in one Grant and one Appropriation without budget provision without the knowledge of the State Legislature.
- During 2022-23, an expenditure of ₹ 187.67 crore was incurred under 21 grants/Appropriations by creating provision through re-appropriation without the knowledge of the State Legislature.
- During 2022-23, Supplementary grants of ₹ 2,172.66 crore provided in 46 cases under 37 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 73 cases under 48 Grants/Appropriations, savings exceeded more than 25 *per cent* of total provision during 2022-23. Out of these, 100 *per cent* savings occurred in 10 Grants.
- During 2022-23, there was excess expenditure over provisions in one case under one Appropriation, amounting to ₹ 1,674.41 crore, which requires regularisation by the State Legislature. There was persistent excess expenditure during the last five years from 2018-19 to 2022-23 under this Appropriation, which reflects poor budgeting.
- Under three Grants, more than 50 *per cent* of the total expenditure (above 10 crore expenditure) was incurred in March 2023, 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 2022-23.

4.1 Delay in submission of Utilisation Certificates

Rule 238(1) read with Rule 235 of the General Financial Rules (GFR)²¹, 2017 as adopted by Government of Manipur, provides that Utilisation Certificates (UCs) in respect of 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 in which the grants was sanctioned.

However, it was noticed that 5,595 UCs aggregating to ₹ 13,983.96 crore in respect of grants were in arrears as on 31 March 2023 in respect of 31 departments. During the year 2022-23, ₹ 3,573.55 crore pertaining to 3,466 outstanding UCs for the period up to 2021-22 was cleared. 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**.

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 2019-20	3,610	6,998.11	1,285	2,652.16	648	726.32	4,247	8,923.95
2020-21	4,247	8,923.95	1,649	3,747.08	895	862.59	5,001	11,808.44
2021-22*	5,001	11,808.44	1,338	2,905.62	744	730.10	5,595	13,983.96

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.

²¹ Also, as per Rule 212 (1) and Rule 210 of GFR 2005.

Table 4.2: Year wise break up of outstanding UCs

(₹ in crore)

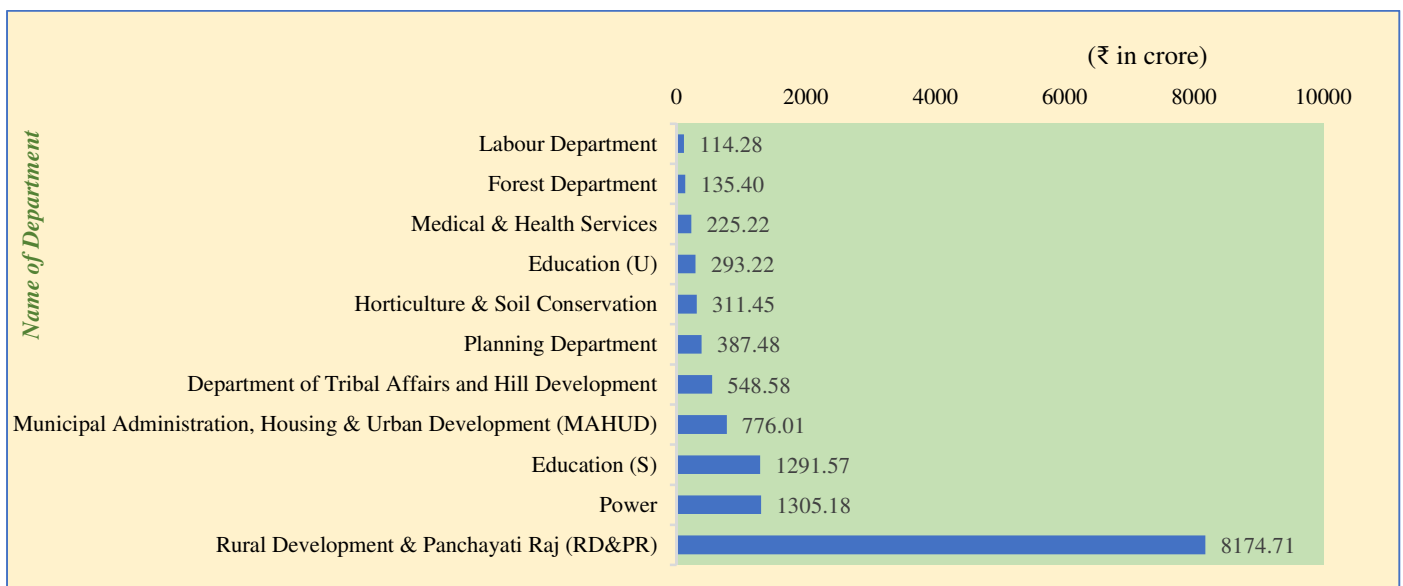
Sl. No.	Year	Number of UCs	Amount
1	2003-04	19	3.61
2	2004-05	10	1.87
3	2005-06	29	3.21
4	2006-07	27	4.07
5	2007-08	61	4.97
6	2008-09	74	14.01
7	2009-10	36	4.29
8	2010-11	152	79.57
9	2011-12	147	111.67
10	2012-13	345	208.89
11	2013-14	358	172.96
12	2014-15	371	786.29
13	2015-16	387	1,075.25
14	2016-17	484	1,354.73
IS	2017-18	631	1,624.41
16	2018-19	479	1,548.31
17	2019-20	637	1,925.84
18	2020-21	754	2,884.49
19	2021-22	594	2,175.52
Total		5,595	13,983.96

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

It can be seen from the above table that 5,595 UCs involving an amount of ₹ 13,983.96 crore were awaited as on 31 March 2023 with the oldest UCs pertaining to the year 2003-04. It was also observed that 16.09 per cent (900 UCs) amounting to ₹ 436.15 crore (3.12 per cent) of the UCs were outstanding for 10 years or more.

Outstanding UCs (due for submission up to the year 2022-23) in respect of 11 major departments is shown in **Chart 4.1**.

Chart 4.1: UCs outstanding in respect of major Departments as on 31 March 2023



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

It can be seen from **Chart 4.1** that these 11 departments together accounted for 4,463 UCs (79.77 per cent), involving an amount of ₹ 13,563.10 crore (96.99 per cent).

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, 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.

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 Rules²², 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 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 AC bills is shown at **Appendix 4.2**. The year-wise position of AC bills, DCC adjusted amount and outstanding AC 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 2020-21	863	1,481.27	193	497.19	11	31.75	1,045	1,946.71
2021-22	1,045	1,946.71	233	1,195.75	27	159.01	1,251	2,983.45
2022-23	1,251	2,983.45	470	2,419.29	49	108.93	1,672	5,293.81

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

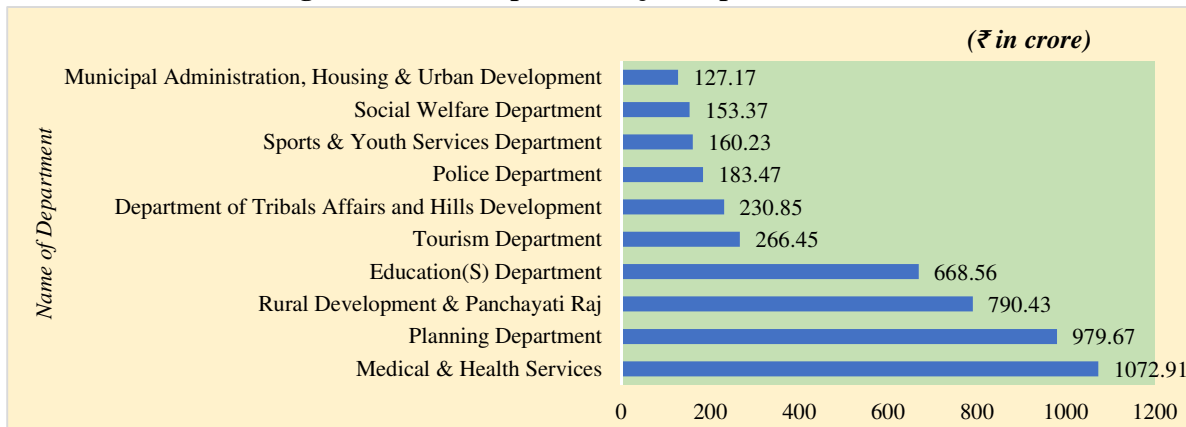
It can be seen from the table above that a total of 1,672 AC bills in respect of 47 Departments amounting to ₹ 5,293.81 crore were outstanding as on 31 March 2023. Out of ₹ 2,419.29 crore drawn against 470 AC bills during 2022-23, 225 AC bills amounting to ₹ 679.56 crore were drawn in March 2023 alone, out of which, 31 AC bills amounting to ₹ 28.88 crore (4.25 per cent) were drawn on the last day of the

²² Rule 308, Rule 309 and Note under Rule 312.

financial year. DCC bills against 80 AC bills amounting to 261.15 crore was cleared during 2022-23 which includes 31 AC bills amounting to ₹ 152.22 crore up to the period of 2021-22.

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 2023



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

Non-submission of supporting DCC bills against the outstanding AC Bills breaches the financial discipline and enhances risk of misappropriation of public money.

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 2022-23, out of the total Revenue receipts of ₹ 15,893.15 crore, receipts of ₹ 89.76 crore under 24 Major Heads of accounts on the receipts side, constituting 0.56 per cent of the total Revenue receipts, was recorded under the Minor Head 800-‘Other Receipts’ below the concerned Major Heads. Similarly, out of the Revenue and Capital expenditure of ₹ 17,643.22 crore, the State Government booked expenditure of ₹ 2,830.11 crore under 65 Major Heads of accounts constituting 16.04 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 were 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 2022-23

(₹ in crore)				
Major Head	Description	Receipts under Minor Head 800	Total Receipts	Per cent
0059	Public Works	3.18	3.18	100.00
0075	Miscellaneous General Services	80.18	81.44	98.45
Total		83.36	84.62	98.51

Source: Finance Accounts.

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 2022-23

(₹ in crore)

Major Head	Description	Expenditure under Minor Head 800	Total Expenditure	Per cent
2801	Power	306.39	311.39	98.39
3435	Ecology and Environment	8.22	12.20	67.39
3452	Tourism	35.81	39.86	89.85
4202	Capital Outlay on Education Sports Art and Culture	60.77	72.54	83.77
4217	Capital Outlay on Urban Development	126.01	148.38	84.93
4225	Capital Outlay on Welfare of Scheduled Castes Scheduled Tribes OBC & Minorities	178.18	178.18	100.00
4235	Capital Outlay on Social Security and Welfare	10.73	10.73	100.00
4250	Capital Outlay on other Social Services	1.00	1.00	100.00
4401	Capital Outlay on Crop Husbandry	3.50	3.50	100.00
4402	Capital Outlay on Soil and Water Conservation	0.25	0.25	100.00
4403	Capital Outlay on Animal Husbandry	6.96	6.96	100.00
4406	Capital Outlay on Forestry and Wildlife	0.47	0.47	100.00
4552	Capital Outlay on North Eastern Areas	4.59	8.05	57.09
4575	Capital Outlay on other Special Areas Programmes	489.82	489.82	100.00
4700	Capital Outlay on Major Irrigation	135.74	135.74	100.00
4705	Capital Outlay on Command Area Development	2.28	2.28	100.00
5075	Capital Outlay on Other Transport Services	0.50	0.50	100.00
5425	Capital Outlay on Other Scientific and Environmental Research	68.30	84.07	81.24
Total		1,439.52	1,505.92	95.59

Source: Finance Accounts.

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

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 2022-23, State Government did not open any PD account. However, ₹ 0.01 crore (by Planning and Development Authority) was deposited in one out of two PD accounts. During 2022-23, a negligible amount of ₹ 69,305.00 was transferred to these PD accounts which includes ₹ 464.00 transferred in the month of March 2023. At the end of the year an amount of ₹ 3.26 crore was lying in the PD account.

This balance of ₹ 3.26 crore has been lying in PD Accounts 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.

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 *i.e.*, 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. 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 11 Annual Accounts in respect of eight Autonomous Bodies/Authorities which had not been received (December 2023) for 2019-20 to 2022-23 as shown in the table below.

Table 4.6: Autonomous Bodies/Authorities for which Accounts had not been received as on December 2023

Sl. No.	Name of Body or Authority	Accounts pending since	No. of Accounts pending up to financial year 2022-23
1.	ADC, Chandel	2022-23	1
2.	ADC, Churachandpur	2022-23	1
3.	ADC, Sadar Hills, Kangpokpi	2022-23	1
4.	ADC, Senapati	2022-23	1
5.	ADC, Tamenglong	2022-23	1
6.	ADC, Ukhrul	2022-23	1
7.	MASLSA	2022-23	1
8.	State CAMPA	2019-20	4
Total			11

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.

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

In Manipur, two Autonomous Bodies *i.e.*, 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 2023 are indicated in **Table 4.7**.

Table 4.7: Position of placement of SARs of State Autonomous Bodies as on 31 March 2023

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*	2021-22	-	-	-	-	-	-
State CAMPA	2018-19	-	-	-	-	2015-16	28.05.19
		-	-	-	-	2016-17	10.02.20
		-	-	-	-	2017-18	10.02.20

* The accounts of the authority for the years 2019-20 and 2020-21 have been approved by the competent authority and the SAR for the year 2018-19 to 2021-22 is under process.

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 2022, there was an opening balance of ₹ 2.36 crore and ₹ 182.76 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	63.41	Interest calculated at the rate on Ways and Means Advance (7.49 per cent)	4.75
2	MH-8121-129-State Compensatory Afforestation Fund (SCAF)	273.27	As per circulars issued by the Ministry of Environment, Forest & Climate Change (3.35 per cent)	9.15
3	MH-8336-800 Other Deposits	2.36	Interest calculated at the rate on Ways and Means Advance (5.49 per cent).	0.13
4	MH-8342-117 Defined Contribution Pension Scheme for Government Employees	182.76	Interest calculated as per the rate of interest notified by the Government/ payable to General Provident Fund (7.10 per cent).	12.98
Total				27.01

Source: Statement 21 of Finance Accounts.

However, the State Government did not provide budget provision for the interest payable of ₹ 27.01 crore on the balance of the Interest bearing Deposits during the year 2022-23.

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.

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 State²³.

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 2022-23, Central funds of ₹ 749.45²⁴ crore were transferred directly to the Implementing Agencies in the State. There was a decrease of 26.91 *per cent* over the previous year 2021-22 (₹ 1,025.36 crore).

The programme assisted by GoI where funds were transferred directly to the Implementing Agencies are captured in **Appendix 4.3**. Two Agencies received ₹ 515.10 crore (68.73 *per cent*) out of the total funds of ₹ 749.45 crore for implementation of major schemes during 2022-23 is shown in **Table 4.9**.

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.	Jal Jeevan Mission (JJM)/ National Rural Drinking Water Mission	Public Health Engineering Department, Government of Manipur	256.03
2.	Pradhan Mantri Kisan Samman Nidhi (PM-Kisan)	Department of Agriculture	259.07
Total			515.10

Source: Appendix VI of Finance Accounts Vol-II.

As the funds of ₹ 749.45 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.

²³ 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.

²⁴ Centrally Sponsored Schemes: ₹ 357.21 crore *plus* Central Sector Schemes: ₹ 392.24 crore.

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 2020-23 is given in the table below:

Table 4.10: Statement showing balances under Suspense Heads during 2020-23

Minor Head	2020-21		2021-22		2022-23	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Major Head 8658 - Suspense						
101 - PAO suspense	122.05	1.05	127.41	1.21	134.62	1.75
Net	Dr. 121.00		Dr. 126.20		Dr. 132.87	
102 - Suspense Account-Civil	151.57	0.00	145.41	0.00	132.22	0.00
Net	Dr. 151.57		Dr. 145.51		Dr. 132.22	
107 - Cash Settlement Suspense Account	47.19	0.00	47.19	0.00	47.19	0.00
Net	Dr. 47.19		Dr. 47.19		Dr. 47.19	
110 - Reserve Bank Suspense - CAO	4.05	77.28	5.98	25.22	9.81	28.08
Net	Dr. 73.23		Dr. 19.24		Dr. 18.27	
111 - Departmental Adjusting Account	3.90	0.00	3.90	0.00	3.90	0.00
Net	Dr. 3.90		Dr. 3.90		Dr. 3.90	
112 - Tax Deducted at Source (TDC) Suspense	0.00	42.55	0.00	82.45	0.00	94.32
Net		Cr. 42.55		Cr. 82.45		Cr. 94.32
123 - A.I.S. Officers' Group Insurance Scheme	0.00	3.20	0.00	3.14	0.00	3.08
Net		Cr. 3.20		Cr. 3.14		Cr. 3.08
129 - Material Purchase Settlement Suspense Account	0.00	3.17	0.00	3.17	0.00	3.17
Net		Cr. 3.17		Cr. 3.17		Cr. 3.17
Major Head 8782 - Cash Remittances						
102 - P.W. Remittances	685.05	0.00	727.26	0.00	847.14	0.00
Net	Dr. 685.05		Dr. 727.26		Dr. 847.14	
103 - Forest Remittances	0.00	13.24	0.00	13.93	0.00	9.30
Net		Cr. 13.24		Cr. 13.93		Cr. 9.30
105 - R.B.I. Remittances	0.00	17.66	0.00	17.66	0.00	17.66
Net		Cr. 17.66		Cr. 17.66		Cr. 17.66

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 reconciled²⁵ 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 2022-23, the expenditure recorded with 45 COs were reconciled with the Principal Accountant General (A&E). The details of status of reconciliation is shown in **Table 4.11**.

Table 4.11: Details of status of reconciliation

(₹ in crore)

Total no. of COs	COs:					
	Reconciled		Partially reconciled		Not reconciled	
	No.	Amount	No.	Amount	No.	Amount
81 (Receipt)	45	25,329.73	7	0.15	29	1,680.01
81 (Expenditure)	45	18,816.74	7	412.27	29	7,826.51

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

During the year 2022-23, receipts amounting to ₹ 25,329.73 crore (93.78 per cent of total receipts) and expenditure amounting to ₹ 18,816.74 crore (69.55 per cent of total expenditure) were reconciled by the State Government. In comparison, receipts amounting to ₹ 25,485.82 crore (95.29 per cent of total receipts) and expenditure amounting to ₹ 23,251.97 crore (86.76 per cent of total expenditure) were reconciled by the State Government during 2021-22, i.e., the previous year. During 2022-23, the reconciliation of receipts and expenditure figures with Principal Accountant General (A&E) was less than the previous year in terms of percentage.

Audit noticed that out of 81 Controlling Officers (COs), 7 COs reconciled partially and 29 COs did not reconcile their receipt and expenditure figure amounting to ₹ 1,680.16 crore (6.22 per cent of total receipts of ₹ 27,009.89 crore) and ₹ 8,238.78 crore (30.45 per cent of total disbursement out of Consolidated Fund of ₹ 27,055.52 crore) respectively during 2022-23. Details of COs who have not reconciled their accounts are given at **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 2023 as per Accountant General's records was ₹ 154.59 crore (Credit) and that reported by RBI was ₹ 1.13 crore (Debit). The net difference of ₹ 153.46 crore (Credit) was mainly due to non-reporting, wrongly reporting, misclassification of figures by Agency Banks. The difference is under reconciliation.

²⁵ As per Rule 57(5) of General Financial Rules, 2017.

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 2022-23 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
IGAS-1: <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.
IGAS-2: <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.
IGAS-3: <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.

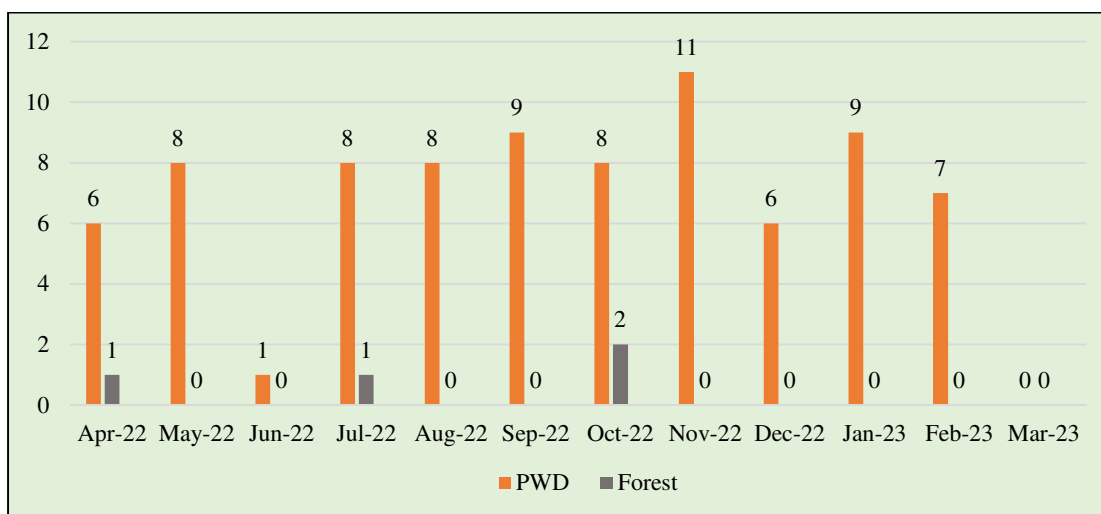
Source: IGAS-1, 2, 3 and Finance Accounts, 2022-23.

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, 10 Pay and Accounts Offices and Advices of the Reserve Bank of India.

Due to the 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 2022-23



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 10th of the following month to the Accountant General. The delays in rendition of monthly divisional accounts of PWD ranged from one day to 49 days, Public Health Engineering Department one day to 79 days, Forest Department one day to 40 days, Water Resources Department one day to 130 days and Minor Irrigation Department ranged from one day to 33 days during the year 2022-23. 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.

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 (2017-18 to 2021-22) to the Legislative Assembly and their discussion 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)	Action taken notes	Remarks
2017-18	27.08.2019	<i>Suo moto</i> examination made by PAC independently (10 February 2021)	Action taken notes yet to be received	Excess expenditure over budget provision was discussed
2018-19	05.02.2021	<i>Yet to be discussed by PAC</i>		
2019-20	25.03.2022			
2020-21	22-02-2023			
2021-22	29-02-2024			

Source: Recommendation Report of PAC.

Details of discussions are shown in **Appendix 4.5**.


4.15 Conclusion

- Utilisation Certificates (UCs) in respect of 5,595 cases aggregating ₹ 13,983.96 crore given to Departments of the State Government during the period up to March 2023 were not submitted to the Accountant General. Non-submission of UCs is fraught with the misappropriation of funds and fraud.
- As on 31 March 2023, a total of 1,672 DCC bills in respect of 47 Departments amounting to ₹ 5,293.81 crore were outstanding. Non-submission of supporting DCC bills within the stipulated period breaches the financial discipline and enhances risk of misappropriation of public money an unhealthy practice.
- The State Government classified ₹ 89.76 crore as Receipts under Minor Head 800–Other Receipts constituting 0.56 *per cent* of the Total Revenue Receipts. Similarly, the State booked expenditure of ₹ 2,830.11 crore under Minor Head 800–Other Expenditure constituting 16.04 *per cent* of total expenditure during 2022-23.
- As on 01 December 2023, 11 Annual Accounts pertaining to the period 2019-20, 2020-21, 2021-22 and 2022-23 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 financial year 2022-23, there were delays in rendition of monthly accounts ranging from one day to 49 days, one day to 79 days, one day to 40 days, one day to 130 days and one day to 33 days by the PWD, Public Health Engineering Department, Forest Department, Water Resources Department and Minor Irrigation Department respectively.
- The State Government did not provide budget provision for the interest payable of ₹ 27.01 crore on the balance of the Interest bearing Deposits during the year 2022-23.


4.16 Recommendations

The State Government may-

- *draw up an action plan for monitoring and ensuring submission of all pending UCs especially keeping in view that UCs from 2003-04 onwards are still due for submission. Release of subsequent grants should be linked with submission of outstanding UCs.*
- *ensure timely submission of DCC Bills within the prescribed timeline as required under the Rules.*
- *consider evolving a system to expedite the process of compilation and submission of annual accounts by autonomous bodies and departmentally run undertakings in order to assess their financial position. They may review giving of further financial assistance to persistent defaulters in preparation of Accounts.*
- *direct that 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.*
- *in consultation with the Accountant General (A&E), conduct a comprehensive review of all items presently appearing under minor head 800 and ensure that all such receipts and expenditure are in future booked under the appropriate detailed/object heads of account.*
- *fix the target for finalisation of arrears of accounts for individual companies and closely monitor the clearance of these arrears in a time bound manner.*
- *take into account provisions of interest liabilities at the time of budget formulation in the relevant years for better fiscal management.*



CHAPTER-V
STATE PUBLIC SECTOR
ENTERPRISES



CHAPTER V

STATE PUBLIC SECTOR ENTERPRISES

This Chapter discusses the financial performance of State Public Sector Enterprises (SPSEs), which consist ‘Government Companies’, ‘Statutory Corporations’ and ‘Government Controlled Other Companies’. Impact of significant comments issued as a result of supplementary audit of the Financial Statements of these State Public Sector Enterprises (SPSEs) conducted by the Comptroller and Auditor General of India for the year 2022-23 (or of earlier years which were finalised during the current year) has also been discussed.

5.1 Introduction

A *Government Company* is defined in Section 2(45) of the Companies Act, 2013 as a company in which not less than 51 *per cent* of the paid-up share capital is held by Central Government, or by any State Government or Governments, or partly by the Central Government and partly by one or more State Governments, and includes a company which is a subsidiary of a Government Company.

Besides, any other company²⁶ owned or controlled, directly or indirectly, by the Central Government, or by any State Government or Governments, or partly by the Central Government and partly by one or more State Governments are referred to in this Report as ‘Government Controlled Other Companies’ (GCOCs).

5.2 Mandate of Audit

Audit of ‘Government companies’ and ‘Government Controlled Other Companies’ is conducted by the CAG of India under the provisions of Section 143(5) to 143(7) of the Companies Act, 2013 read with Section 19 of the CAG’s (Duties, Powers and Conditions of Service) Act, 1971 and the Regulations made there under. Under the Companies Act, 2013, the CAG appoints the Chartered Accountants as Statutory Auditors for companies and gives directions on the manner in which the accounts are to be audited. In addition, CAG has right to conduct a supplementary audit. The statutes governing some Statutory Corporations require their accounts to be audited only by the CAG.

5.3 SPSEs and their contribution to the GSDP of the State

SPSEs are established to carry out activities of commercial nature keeping in view the welfare of people and occupy an important place in the State economy. As on 31 March 2023, there were 14 SPSEs (all Government companies) in Manipur under the jurisdiction of the CAG, which consist of 11 working and three non-working Companies as listed in *Appendix 5.1*. None of the SPSEs were listed on the stock exchange, which means that the shares of the SPSEs cannot be traded in the stock exchange.

²⁶ Companies (Removal of Difficulties) Seventh Order, 2014 issued by Ministry of Corporate Affairs vide Gazette Notification dated 4 September 2014.

A ratio of turnover of the SPSEs to the Gross State Domestic Product (GSDP) shows the extent of activities of the SPSEs in the State economy. Turnover of working SPSEs and GSDP for a period of three years ending 31 March 2023 are given in **Table 5.1**.

Table 5.1: Details of turnover of working SPSEs vis-à-vis GSDP of Manipur

Particulars	(₹ in crore)		
	2020-21	2021-22	2022-23
SPSE-Turnover (total)	480.88	584.92	583.87
Power Sector SPSEs	479.25	583.29	582.24
Finance Sector SPSEs	0.09	0.09	0.09
Manufacturing Sector SPSEs	1.28	1.28	1.28
Other SPSEs	0.26	0.26	0.26
GSDP* of Manipur	29,776.09	36,594.47	40,661.97
		(Q)	(A)
Power Sector SPSEs	1.60	1.59	1.43
Other Sectors	0.01	0.01	0.01
Overall percentage of SPSE-turnover to GSDP	1.61	1.60	1.44

Source *SPSE-turnover* as per latest finalised accounts of SPSEs and *GSDP* as per Department of Economics and Statistics, Manipur.

* Q-Quick Estimate, A-Advance Estimates.

As can be seen from **Table 5.1** above, the contribution of SPSE-turnover to the GSDP of Manipur was negligible and had shown a diminishing trend during previous three years (2020-21 to 2022-23). The major contributor to SPSEs-turnover during all the three years under reference had been the power sector SPSEs, while the contribution of other sector SPSEs was restricted to a meagre of 0.01 *per cent* during each of the three years from 2020-21 to 2022-23.

As per the information furnished by the SPSEs, the State Government had an investment of ₹ 45.90 crore (Equity: ₹ 45.32 crore and long-term loans: ₹ 0.58 crore) in 14 SPSEs²⁷ as on 31 March 2023. In addition, the State Government had also provided grants/subsidies aggregating ₹ 328.40 crore (capital grant: ₹ 79.16 crore; revenue grant: ₹ 129.24 crore and subsidy: ₹ 120.00 crore) to five SPSEs²⁸ during the year 2022-23.

5.4 Investment in SPSEs and Budgetary Support

5.4.1 Equity holding and Loans in SPSEs

The sector-wise details of Total Investment (Equity and Long Term Loans) in 14 SPSEs (11 working and 3 non-working) and contribution by the State Government towards the Equity and Long-Term Loans of these SPSEs as on 31 March 2023 is given below in **Table 5.2**.

²⁷ Including the equity investment of ₹ 0.83 crore in two non-working SPSEs at serial No. B1 and B2 of **Appendix 5.2**.

²⁸ SPSEs at serial No. A4, A6, A7, A8 and A10 of **Appendix 5.2**.

Table 5.2: State's Sector-wise investment in SPSEs as on 31 March 2023

(Rupees in crore)

Sector	Investment ²⁹ (₹ in crore)					Sector-wise investment to total investment (per cent)
	Total Equity	State Government Equity	Total Long-Term Loans	State Government Loans	Total investment (Equity and Loans)	
Power SPSEs	20.10	10.10	760.48	-	780.58	94.04
Finance	12.92	8.71	2.61	-	15.53	1.87
Manufacturing	8.15	8.15	6.00	-	14.15	1.70
Other SPSEs	19.25	18.36	0.58	0.58	19.83	2.39
Total	60.42	45.32	769.67	0.58	830.09	100

Source: Information provided by the SPSEs.

As can be noticed from **Table 5.2** above, the thrust of total SPSEs-investment was in power sector SPSEs, which had received as much as 94.04 per cent (₹ 780.58 crore) of total investment (₹ 830.09 crore) as on 31 March 2023. The State Government contributed around 5.53 per cent (₹ 45.90 crore) of the total investment (₹ 830.09 crore).

5.4.2 Reconciliation with Finance Accounts

The figures in respect of equity and loans provided by the State Government as per the records of SPSEs should agree with the corresponding figures appearing in the Finance Accounts of the State. In case of differences in the figures, the SPSEs concerned and the Finance Department should carry out reconciliation of differences. The position in this regard as on 31 March 2023 is given in **Table 5.3**.

Table 5.3: Equity, Loans outstanding as per the Finance Accounts vis-à-vis records of SPSEs

(₹ in crore)

Particulars	Investment as per		Difference
	Finance Accounts	SPSEs' records	
Equity	72.31	45.32	26.99
Long Term Loans	Nil	0.58	0.58

Source: State Finance Accounts 2022-23 and the information provided by the SPSEs.

From **Table 5.3** above, it can be noticed that as on 31 March 2023, there were unreconciled differences in the figures of Equity (₹ 26.99 crore) and Loan (₹ 0.58 crore) as per two sets of records. The differences in Equity occurred in respect of 12 SPSEs³⁰ falling under Power Sector (2 SPSEs) and Other Sectors (10 SPSE).

As regards Loan figures, the Finance Department disburses the loans to various Departments of the State Government for different sectoral activities and booked the amount sector-wise in the Finance Accounts. In turn, the Departments disburse these loans to respective SPSEs functioning under their administrative control. Hence, SPSE-wise figures of State Government loans provided to various SPSEs were not available in the State Finance Accounts. As verified from the State Finance Accounts³¹, no Long Term Loans had been shown outstanding against any of the SPSEs as on 31 March 2023.

²⁹ Investment figures are provisional and as provided by the SPSEs as none of the SPSE had finalised their Accounts for the year 2022-23.

³⁰ SPSEs at Sl. Nos. A1, A2, A4 to A10, B1, B2 and B3 of **Appendix 5.2**.

³¹ Statement No. 7 of State Finance Accounts (Volume I) for the year 2022-23.

The State Government and the SPSEs concerned may take concrete steps to reconcile the differences in a time-bound manner. The Government should correct the system of recording the funding provided to SPSEs in the State Finance Accounts and the Finance Accounts be updated.

5.4.3 Market Capitalisation of equity investment in SPSEs

Market capitalization represents the market value of shares of companies listed on the Stock Exchange. In Manipur, however, none of the SPSEs was listed on the Stock Exchange as on 31 March 2023.

5.4.4 Disinvestment, Restructuring and Privatisation

During the year 2022-23, there was no case of disinvestment, restructuring and privatization of working as well as non-working SPSEs.

5.5 Returns from SPSEs

5.5.1 Profit/loss earned by SPSEs

During 2022-23, only one SPSEs earned profit (₹ 0.29 crore) as per its latest finalised accounts as on 30 September 2023 as detailed in **Table 5.4** below:

Table 5.4: SPSE which contributed the profit during 2022-23

Name of SPSE	Year of Accounts	Net profit (₹ in crore)	Contribution to total SPSE-profits (per cent)
Manipur Police Housing Corporation Limited	1997-98	0.29	100
Total		0.29	100

As can be noticed from **Table 5.4**, only one SPSE out of total 11 working SPSEs had earned profit during 2022-23 as per its latest finalised accounts (1997-98) and no other SPSEs had not contributed towards the profit of the SPSE profits during 2022-23. Since the SPSE had not finalised any of its accounts during last three years, the position remained same during 2020-21 to 2022-23.

5.5.2 Dividend paid by SPSEs

The Thirteenth Finance Commission had recommended (December 2009) that a minimum dividend of five *per cent* on Government equity should be paid by all enterprises. There was, however, no information available on record regarding the existence of any specific policy of the State Government on payment of minimum dividend by the SPSEs. As per their latest finalised accounts as on 30 September 2023, the lone profit-making SPSE³² had not declared any dividend during the past three years.

³² Manipur Police Housing Corporation Limited

5.6 Debt Servicing

5.6.1 Interest Coverage Ratio

Interest Coverage Ratio is used to determine the ability of a company to pay interest on outstanding debt and is calculated by dividing a company's *Earnings before Interest and Taxes* (EBIT) by interest expenses of the same period. The lower the ratio, the lesser is the ability of the company to pay interest on debt. An Interest Coverage Ratio of below one indicates that the company was not generating sufficient revenues to meet its expenses on interest. The details of Interest Coverage Ratio in working SPSEs which had interest burden (charged to revenue) as per their latest finalised accounts are given below in **Table 5.5**.

Table 5.5: Interest coverage ratio of working SPSEs

Year	Particulars	Interest ³³ (₹ in crore)	Earnings before interest and tax (EBIT) (₹ in crore)	Number of SPSEs having liability of loans from Government, and other financial institutions	Number of companies having interest coverage ratio more than 1	Number of companies having interest coverage ratio less than 1
2020-21	Power Sector	2.73	-5.33	1	-	1
	Other Sectors	-	-	-	-	-
	Total	2.73	-5.33	1	-	1
2021-22	Power Sector	10.12	-22.52	1	-	1
	Other Sectors	-	-	-	-	-
	Total	10.12	-22.52	1	-	1
2022-23	Power Sector	10.12	-22.52	1	-	1
	Other Sectors	-	-	-	-	-
	Total	10.12	-22.52	1	-	1

Source: Latest Financial Statements of SPSEs.

It can be noticed from **Table 5.5** above that during all the three years (2020-21 to 2022-23), only one out of 11 working SPSE (Manipur State Power Distribution Company Limited) had the interest burden against outstanding long term loans charged to revenue in the profit and loss account. The Interest Coverage Ratio of this SPSE had been 'less than one' during all the three years under reference (2020-21 to 2022-23). This indicated that this SPSE was not generating sufficient revenues to meet its expenses on interest consecutively for last three years.

5.7 Financial performance of SPSEs

5.7.1 Return on Capital Employed

Return on Capital Employed (RoCE) is a ratio that measures a company's profitability and the efficiency with which its capital is employed. RoCE is calculated by dividing a company's Earnings before Interest and Taxes (EBIT) by the Capital Employed. The details of RoCE of working SPSEs as per their latest finalised accounts during the years from 2020-21 to 2022-23 are given below in **Table 5.6**.

³³ Interest figures as charged to revenue in the Profit and Loss Account of the SPSEs concerned.

Table-5.6: Return on Capital Employed of working SPSEs

Year	Particulars	EBIT (₹ in crore)	Capital Employed (₹ in crore)	RoCE (per cent)
2020-21	Power Sector SPSEs	-11.58	300.44	-3.85
	Finance Sector SPSEs	-1.57	-13.03	Not workable
	Manufacturing Sector SPSEs	-0.40	15.90	-2.52
	Other SPSEs	-0.03	-1.43	Not workable
	Total	-13.58	301.88	-4.50
2021-22	Power Sector SPSEs	-35.06	232.13	-15.10
	Finance Sector SPSEs	-1.57	-13.03	Not workable
	Manufacturing Sector SPSEs	-0.40	15.90	-2.52
	Other SPSEs	-0.03	-1.43	Not workable
	Total	-37.06	233.57	-15.87
2022-23	Power Sector SPSEs	-60.58	199.96	-30.31
	Finance Sector SPSEs	-1.57	-13.03	Not workable
	Manufacturing Sector SPSEs	-0.40	15.90	-2.52
	Other SPSEs	-0.02	-1.43	Not workable
	Total	-62.57	201.40	-31.07

Source: Latest Financial Statement of working SPSEs.

It can be observed from **Table 5.6** above that RoCE of the working SPSEs under power and manufacturing sectors was negative in all three years (2020-21 to 2022-23) while the RoCE of Finance sector SPSEs was not workable due to complete erosion of Capital Employed. The RoCE of working SPSEs under power sector showed a deteriorating trend and was worst during 2022-23 mainly because of high accumulated losses (₹ 272.09 crore) of two power sector SPSEs. The RoCE of SPSEs under manufacturing sector, however, remained constant (-2.52 per cent) due to non-finalisation of any accounts by any of the two SPSEs under this sector during 2020-21 to 2022-23.

5.7.2 Return on Equity by SPSEs

Return on Equity³⁴ (RoE) is to measure of financial performance to assess how effectively a company's assets are being used to create profits. RoE is calculated by dividing Net Income (*i.e. net profit after taxes*) by Shareholders' Fund. It is expressed as a percentage and can be calculated for any company if Net Income and Shareholders' Fund are both positive numbers. 'Shareholders' Equity/Fund is calculated by *adding* 'paid up capital' and 'free reserves & surplus/accumulated profits' *minus* 'accumulated losses' and 'deferred revenue expenditure'.

The Shareholders' Fund reveals how much would be left for a company's Shareholders if all assets were sold and all debts paid. A positive Shareholders' Fund indicates that the company has enough assets to cover its liabilities while negative Shareholders Fund means liabilities exceed assets.

The Return on Equity (RoE) of the only profit earning working SPSE³⁵ stood at 47.54 per cent in 2022-23. Out of 11 working SPSEs, two³⁶ SPSEs had not finalized their first

³⁴ **Return on Equity**= (Net Profit after Tax/ Shareholder's Equity) X 100 where Shareholders' equity/fund = paid up capital plus free reserves and accumulated profits minus accumulated losses and deferred revenue expenditure

³⁵ Manipur Police Housing Corporation Limited

³⁶ SPSEs at serial No. A9 and A11 of **Appendix 5.2**.

Annual Accounts. The RoE of five³⁷ out of eight loss making working SPSEs was not workable due to negative net worth while the RoE of remaining three loss making SPSEs³⁸ was 'negative' due to their negative net income (loss) during 2022-23.

The sector-wise details of Shareholders' Fund and RoE relating to working SPSEs for last three years (2020-21 to 2022-23) are given below in **Table 5.7**.

Table-5.7: Return on Equity (sector-wise) relating to SPSEs

Year	Particulars	Net Income (₹ in crore)	Shareholders' Fund (₹ in crore)	ROE (per cent)
2020-21	Power Sector	-34.97	-167.11	Not workable
	Finance Sector	-1.57	-19.34	
	Manufacturing Sector	-0.40	0.16	Negative
	Other Sectors	-0.03	-3.12	Not workable
	Total	-36.97	-189.41	Not workable
2021-22	Power Sector	-22.30	-219.82	Not workable
	Finance Sector	-1.57	-19.34	
	Manufacturing Sector	-0.40	0.16	Negative
	Other Sectors	-0.03	-3.12	Not workable
	Total	-24.30	-242.12	Not workable
2022-23	Power Sector	-43.28	-251.99	Not workable
	Finance Sector	-1.57	-19.34	
	Manufacturing Sector	-0.40	0.16	Negative
	Other Sectors	-0.02	-3.12	Not workable
	Total	-45.27	-274.29	Not workable

Source: As per latest finalised accounts of SPSEs.

As can be noticed from **Table 5.7** above, the RoE of working SPSEs under manufacturing sector was negative during all the three years under reference. The RoE of SPSEs under all other sectors (power, finance and other sectors) was, however, not workable during all the three years (2020-21 to 2022-23) due to complete erosion of their 'net worth/Shareholders' Fund' by accumulated losses.

5.7.3 Rate of Return on the basis of Present Value of Investment

The Rate of Real Return (RORR) measures the profitability and efficiency with which equity and similar non-interest bearing capital have been employed, after adjusting them for the time value. To determine the Rate of Real Return on Government Investment (RORR), the investment of State Government in the form of equity, interest free loans and grants/ subsidies given by the State Government for operational and management expenses less disinvestments (if any) has been considered and indexed to their Present Value (PV) and summated. The RORR is then calculated by dividing the 'profit after tax' (PAT) by the sum of the PV of the Government investment.

During 2022-23, out of nine working SPSEs³⁹, eight PSEs incurred losses (₹ 45.56 crore) and only one SPSE earned profit (₹ 0.29 crore) as per their latest finalised accounts as on 30 September 2023 (**Appendix 5.2**). On the basis of return on historical value, the State

³⁷ SPSEs at serial No. A1, A5, A6, A7 and A8 of **Appendix 5.2**.

³⁸ Serial No. A2, A4 and A10 of **Appendix 5.2**.

³⁹ Excluding two SPSEs at serial Nos. A9 and A11 of **Appendix 5.2**, which had not submitted their first Accounts.

Government investment eroded by 2.17 *per cent* during 2022-23. On the other hand, the Rate of Real Return where the present value of investment is considered, the State Government investment eroded by 1.56 *per cent* as shown in **Appendix 5.3**. This difference in the percentage of investment erosion was on account of adjustments made in the investment amount for the time value of money.

5.8 SPSEs incurring losses

5.8.1 Losses incurred

During the year 2022-23, eight working SPSEs incurred losses of ₹ 45.56 crore as compared to the losses of ₹ 37.26 crore incurred by same number of SPSEs (eight) during the year 2020-21. The losses of working SPSEs was mainly driven by the losses incurred by the power sector SPSEs. A comparative position of the loss incurring SPSEs under power and non-power sectors during last three years from 2020-21 to 2022-23 has been given below in **Table 5.8**.

Table-5.8: Number of working SPSEs that incurred losses during 2020-21 to 2022-23

(₹ in crore)						
Year	Particulars	No. of loss making SPSEs	State Govt's investment	Net loss for the year	Accumulated loss	Net Worth ⁴⁰
2020-21	Power Sector SPSEs	2	10.10	-34.97	-187.21	-167.11
	Finance Sector SPSEs	2	8.71	-1.57	-32.00	-19.34
	Manufacturing Sector SPSEs	2	8.15	-0.40	-7.99	0.16
	Other SPSEs	2	13.04	-0.32	-16.19	-3.73
	Total	8	40.00	-37.26	-243.39	-190.02
2021-22	Power Sector SPSEs	2	10.10	-22.30	-239.92	-219.82
	Finance Sector SPSEs	2	8.71	-1.57	-32.00	-19.34
	Manufacturing Sector SPSEs	2	8.15	-0.40	-7.99	0.16
	Other SPSEs	2	13.04	-0.32	-16.19	-3.73
	Total	8	40.00	-24.59	-296.10	-242.73
2022-23	Power Sector SPSEs	2	10.10	-43.28	-272.09	-251.99
	Finance Sector SPSEs	2	8.71	-1.57	-32.00	-19.34
	Manufacturing Sector SPSEs	2	8.15	-0.40	-7.99	0.16
	Other SPSEs	2	13.04	-0.31	-16.19	-3.73
	Total	8	40.00	-45.56	-328.27	-274.90

Source: As per latest finalised accounts of SPSEs.

It can be noticed from **Table 5.8** above that during last three years, the overall accumulated losses of SPSEs under power and non-power sectors showed an increasing trend, which correspondingly deteriorated their net worth position from ₹ 190.02 crore (2020-21) to ₹ 274.90 crore (2022-23). Further, during the year 2022-23, around 95 *per cent* (₹ 43.28 crore) of total SPSE-losses (₹ 45.56 crore) was contributed by two Power sector SPSEs (Manipur State Power Company limited and Manipur State Power Distribution Company Limited).

⁴⁰ **Net worth** means the sum total of the paid-up share capital and free reserves and surplus less accumulated loss and deferred revenue expenditure. *Free reserves* mean all reserves created out of profits but do not include reserves created out of revaluation of assets and write back of depreciation provision

Further, it can be seen that the State Government's investment in the form of equity and loans in these loss making SPSEs has remained constant at ₹ 40.00 crore (Equity: ₹ 39.42 crore plus Loans: ₹ 0.58 crore) throughout the last three years from 2020-21 to 2022-23.

The State Government and the SPSEs may re-consider the viability and need of continuance of operation of the loss making SPSEs in view of the continuous losses incurred by the SPSEs.

5.8.2 Erosion of Capital in SPSEs

During 2022-23, eight out of nine working SPSEs⁴¹ had the accumulated losses of ₹ 328.27 crore as per their latest finalised accounts as on 30 September 2023 (**Appendix 5.2**). All of them incurred losses aggregating to ₹ 45.56 crore as per latest finalised accounts.

Analysis further revealed that the equity (₹ 47.19 crore) of five out of these eight working SPSEs had been completely eroded by their accumulated losses (₹ 327.16 crore) and their net worth was 'negative' as per their latest finalised accounts as on 30 September 2023. As on 31 March 2023, the said five SPSEs had total Government Investment of ₹ 33.56 crore by way of equity (₹ 32.98 crore) and long term loans (₹ 0.58 crore) as detailed in **Table 5.9**.

Table 5.9: Details of SPSEs whose net worth has eroded as per their latest finalised accounts

Sl. No.	Name of SPSEs ⁴²	Latest year of Account	Total Paid up capital	Receipts	Expenses	Net profit (+)/(-)	Accumulated Losses	Net worth	State Government's investment as on 31 March 2023	
									Equity	Loans
									10	11
1	Manipur State Power Company Limited	2021-22	10.05	82.34	114.51	-32.17	115.39	-105.34	10.05	-
2	Manipur State Power Distribution Company Limited	2021-22	10.05	911.29	922.40	-11.11	156.70	-146.65	0.05	-
3	Manipur Industrial Development Corporation Limited	2009-10	12.14	0.79	2.24	-1.45	31.78	-19.64	7.93	-
4	Manipur Electronics Development Corporation Limited	2017-18	2.74	3.63	3.86	-0.23	7.11	-4.37	2.74	-
5	Manipur Handloom & Handicrafts Development Corporation Limited	2009-10	12.21	0.28	0.59	-0.31	16.18	-3.97	12.21	0.58
	Total		47.19	998.33	1043.60		327.16	279.97	32.98	0.58

5.9 Audit of State Public Sector Enterprises

CAG appoints statutory auditors of Government Company and Government Controlled Other Company under Section 139 (5) and (7) of the Companies Act, 2013. CAG has a

⁴¹ Excluding two SPSEs at serial No. A9 and A11 of **Appendix 5.1**, which had not submitted their First accounts.

⁴² The liabilities/establishment expenditure of five SPSEs under Table 5.9 were funded mainly through Government Grants (SPSEs at Serial Nos. 1 and 2) and equity contribution/borrowings/advances from customers, etc. (SPSEs at Serial Nos. 3, 4 and 5).

right to conduct a supplementary audit and issue comments upon or supplement the Audit Report of the statutory auditor. Statutes governing some Corporations require that their accounts be audited by the CAG and a report be submitted to the Legislature.

5.10 Appointment of statutory auditors of State Public Sector Enterprises by CAG

Sections 139 (5) of the Companies Act, 2013 provides that the statutory auditors in case of a Government Company or Government Controlled Other Company are to be appointed by the CAG within a period of 180 days from the commencement of the financial year.

5.11 Submission of accounts by State Public Sector Enterprises

5.11.1 Need for timely submission

According to Section 394 of the Companies Act, 2013, Annual Report on the working and affairs of a Government Company is to be prepared within three months of its the Annual General Meeting⁴³ (AGM). As soon as may be after such preparation, the Annual Report must be laid before Legislature, together with a copy of the Audit Report and comments of the CAG upon or as supplement to the Audit Report. This mechanism provides the necessary Legislative control over the utilisation of public funds invested in the Companies from the Consolidated Fund of State.

Section 96 of the Companies Act, 2013 requires every company to hold AGM of the shareholders once in every calendar year. It is also stated that not more than 15 months shall elapse between the date of one AGM and that of the next. Further, Section 129 of the Companies Act, 2013 stipulates that the audited Financial Statements for the financial year have to be placed in the said AGM for their consideration.

Section 129 (7) of the Companies Act, 2013 also provides for levy of penalty like fine and imprisonment on the persons including directors of the company responsible for non-compliance with the provisions of Section 129 of the Companies Act, 2013.

The annual accounts of various SPSEs were pending as on 30 September 2023, as detailed in the following paragraph.

5.11.2 Timeliness in preparation of accounts by SPSEs

As of 31 March 2023, there were 14 SPSEs (all Government companies) under the purview of CAG's audit. Of these, accounts for the year 2022-23 were due from all the 14 SPSEs including three non-working SPSEs. However, none of the 14 SPSEs had submitted their Accounts for the year 2022-23 as on 30 September 2023. Further, total 207 Accounts of 14 SPSEs were in arrears, as detailed in **Appendix 5.1**, for various reasons. Details of arrears in submission of accounts of Government companies are given in **Table 5.10**.

⁴³ In case of the first AGM, it shall be held within a period of nine months from the date of closing of the first financial year of the company and in any other case, within a period of six months from the date of closing of the financial year, *i.e.*, 30 September.

Table-5.10: Details of arrears in submission of accounts by SPSEs

Particulars		SPSEs	No. of Accounts
Total number of Companies under the purview of CAG's audit as on 31.03.2023		14	-
Less: New Companies from which accounts for 2022-23 were not due		0	0
Number of companies from which accounts for 2022-23 were due		14	14
Number of companies which presented the accounts for the year 2022-23 for CAG's audit by 30 September 2023		Nil	Nil
Number of accounts in arrears		14	207
	(i) Under Liquidation	-	-
	(ii) Defunct	3	93
	(iii) Others	11	114
Age-wise analysis of arrears against 'Others' category	One year (2022-23)	4	4
	Two years (2021-22 and 2022-23)	Nil	Nil
	Three years and more	7	110

Source: Compiled on the basis of annual accounts received in the office of the Principal Accountant General (Audit), Manipur.

As on 31 March 2023, there was no Statutory Corporation in the State.

5.12 CAG's oversight - Audit of accounts and supplementary audit

5.12.1 Financial reporting framework

Companies are required to prepare the Financial Statements in the format laid down in Schedule III to the Companies Act, 2013 and in adherence to the mandatory Accounting Standards prescribed by the Central Government, in consultation with National Advisory Committee on Accounting Standards renamed a National Financial Reporting Authority⁴⁴. The Statutory Corporations are required to prepare their accounts in the format prescribed under the rules framed in consultation with the CAG and any other specific provision relating to accounts in the Act governing such Corporations. In Manipur, however, there was no Statutory corporation under the audit purview of CAG as on 30 September 2023.

5.12.2 Audit of accounts of Government Companies by Statutory Auditors

The statutory auditors appointed by the CAG under Section 139 of the Companies Act, 2013, conduct audit of accounts of the Government Companies and submit their report thereon in accordance with Section 143 of the Companies Act, 2013. The CAG plays an oversight role by monitoring the performance of the statutory auditors in audit of public sector undertakings with the overall objective that the statutory auditors discharge the functions assigned to them properly and effectively. This function is discharged by exercising the power to:

- issue directions to the statutory auditors under Section 143 (5) of the Companies Act, 2013; and
- supplement or comment upon the statutory auditor's report under Section 143 (6) of the Companies Act, 2013.

5.12.3 Supplementary Audit of accounts of Government Companies

The primary responsibility for preparation of Financial Statements in accordance with the financial reporting framework prescribed under the Companies Act, 2013 or other relevant Act is of the management of an entity.

⁴⁴ Effective from 01 October 2018

The statutory auditors appointed by the CAG under section 139 of the Companies Act, 2013 are responsible for expressing an opinion on the Financial Statements under section 143 of the Companies Act, 2013 based on an independent audit in accordance with the Standard Auditing Practices of Institute of Chartered Accountants of India and directions given by the CAG. The statutory auditors are required to submit the Audit Report to the CAG under Section 143 of the Companies Act, 2013.

The certified accounts of selected Government Companies along with the report of the statutory auditors are reviewed by the CAG by carrying out a supplementary audit. Based on such review, significant audit observations, if any, are reported under Section 143 (6) of the Companies Act, 2013 to be placed before the AGM.

5.13 Result of CAG's oversight role

5.13.1 Audit of accounts of SPSEs

During 1 October 2022 to 30 September 2023, two SPSEs submitted their two Financial Statements (Accounts) for previous years (2021-22). Both the Financial Statements of two SPSEs were reviewed in audit by the CAG.

5.13.2 Amendment of Financial Statements

During 2022-23, there is no case of SPSEs amending their Financial Statements before laying the same in the AGM.

5.13.3 Revision of Auditors Report

During 2022-23, there is no case of revision of statutory auditors' report as a result of supplementary audit of the Financial Statements conducted by the CAG.

5.14 Conclusion

- As on 31 March 2023, there were 14 SPSEs (all Government companies) in the State of Manipur under the audit purview of CAG. Out of 14 SPSEs, three SPSEs (Government companies) were inactive. SPSEs did not adhere to the prescribed timeline regarding submission of their Financial Statements. There were 207 Accounts of 14 SPSEs (all Government companies) in arrears (114 Accounts of 11 working SPSEs and 93 Accounts of three non-working SPSEs) as on 30 September 2023.
- Out of the total 11 working SPSEs, only one SPSE (Manipur Police Housing Corporation Limited) earned profit (₹ 0.29 crore) during 2022-23. Further, during the year 2022-23, around 95 *per cent* (₹ 43.28 crore) of total SPSE-losses (₹ 45.56 crore) was contributed by two Power sector SPSEs (Manipur State Power Company Limited and Manipur State Power Distribution Company Limited).
- The only SPSE, which earned profit during 2022-23 as per its latest finalised accounts had not declared any dividend.

5.15 Recommendations

- *State Government may impress upon the managements of SPSEs to ensure timely submission of their Financial Statements. As many as 207 Accounts of 14 SPSEs (including 93 Accounts of three non-working SPSEs) were in arrears. In the absence of finalised accounts, Government investments in such SPSEs remain outside the oversight of the State Legislature;*
- *The three inactive SPSEs were neither contributing to State economy nor meeting the intended objectives. The State Government needs to expedite the liquidation process to wind up these non-working SPSEs;*
- *State Government may analyse the reasons for losses in those SPSEs whose net worth has been eroded and initiate steps to make their operations efficient and profitable.*



(STEPHEN HONGRAY)

Principal Accountant General (Audit), Manipur

Imphal

Dated: 10 April 2024

Countersigned



(GIRISH CHANDRA MURMU)

Comptroller and Auditor General of India

New Delhi

Dated: 12 April 2024



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
Volume I	
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
Annexure	A Statement of Periodical/Other Adjustment
	B Statement of Major Head-wise Receipts booked under MH 800-Other Receipts
	C Statement of Major Head-wise Expenditure booked under MH 800-Other Expenditure
	D Statement of Controlling officers who have not reconciled
	E Statement of Rush of Expenditure towards the end of the year
Volume II Part I	
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 Public Account
Statement No. 22	Detailed Statement on Investment of Earmarked Balances
Part II: Appendices	
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 (Central and 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 15th 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

Terms	Basis of calculation
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 & 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 lakh (As on 1 March 2013)	29.18		12429.00
	Population in lakh (As on 1 March 2023)	32.23		13882.00
3.	Density of Population (As on 1 March 2023) (persons per sq km)	144.35		422.26
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).	Nil		35.70
8.	Gross State Domestic Product (GSDP) in 2022-23 at current prices (₹ in crore)	40,662		2,72,40,712
9.	Per capita GSDP 2022-23 (in ₹)	1,10,844		1,96,983
10.	Decadal Population Growth (2013-23) in percentage	10.45		11.68

Financial Data									
Particulars		Figures (in per cent)							
		Growth Rate				Growth Rate			
		(2013-14 to 2016-17)		(2017-18 to 2020-21)		(2020-21 to 2021-22)		(2021-22 to 2022-23)	
		North Eastern & Himalayan States	Manipur	North Eastern & Himalayan States	Manipur	North Eastern & Himalayan States	Manipur	North Eastern & Himalayan States	Manipur
A	Revenue Receipts	14.75	7.82	5.93	7.82	18.08	8.54	10.93	12.79
B	Own Tax Revenue	10.92	7.46	6.36	17.85	19.62	27.35	17.39	13.31
C	Non Tax Revenue	9.18	-14.17	2.52	-5.25	2.89	-26.97	32.79	323.19
D	State's share in Union Taxes and Duties	31.82	37.71	-6.96	0.94	46.49	40.68	9.44	13.07
E	Grants-in-aids from GOI	7.67	-3.30	15.55	11.53	6.08	-12.98	6.20	7.08
F	Total Receipts	18.01	11.69	10.68	24.16	14.07	19.83	8.59	0.99
G	Revenue Expenditure	14.34	12.69	7.61	10.25	14.00	1.72	15.14	12.00
H	Capital Expenditure	15.97	4.96	6.83	19.60	28.31	32.87	0.65	7.29
I	Capital Outlay	14.55	4.95	7.23	19.53	27.78	33.36	1.13	7.12

Financial Data									
Particulars		Figures (in per cent)							
		Growth Rate				Growth Rate			
		(2013-14 to 2016-17)		(2017-18 to 2020-21)		(2020-21 to 2021-22)		(2021-22 to 2022-23)	
		North Eastern & Himalayan States	Manipur	North Eastern & Himalayan States	Manipur	North Eastern & Himalayan States	Manipur	North Eastern & Himalayan States	Manipur
J	Disbursement of Loans and Advances	30.34	84.20	-13.71	44.22	70.92	-84.02	-27.81	365.03
K	Total Expenditure	14.6	11.35	7.48	11.59	16.26	6.85	13.10	11.04
L	Revenue Expenditure on Education	11.57	9.58	6.49	6.27	8.28	13.18	11.59	22.32
M	Revenue expenditure on Health & Family Welfare	17.29	12.80	12.67	13.75	18.04	20.65	9.15	11.01
N	Revenue Expenditure on Salary & Wages	8.77	6.24	6.27	8.85	7.51	6.51	9.81	13.16
O	Revenue Expenditure on Pension	16.5	12.88	11.27	11.13	25.75	38.52	10.74	19.74
P	Revenue Expenditure on Subsidies	49.24	614.16	3.88	-0.92	0.22	0.19	15.50	-0.11

*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 2022-23

(₹ in crore)

2021-22	Receipts	2022-23	2021-22	Disbursements	2022-23
Section-A: Revenue					
14091.00	I – Revenue receipts	15893.15	12642.15	I-Revenue expenditure	14158.98
1648.50	-Tax revenue	1867.90	5899.12	General Services-	6648.48
108.13	-Non-tax revenue	457.59	3556.79	Social Services of which	4407.52
6009.65	-State's share of Union Taxes	6795.08	5899.12	-Education, Sports, Art and Culture	2151.04
-	-Non-plan Grants	-	3556.79	-Health and Family Welfare	1105.86
-	-Grants for State Plan Schemes	-	1752.00	-Water Supply, Sanitation, Housing and Urban Development	324.60
-	-Grants for Central and Centrally sponsored Plan Schemes	-	996.20	-Information and Broadcasting	15.34
-	-Grants for Special Schemes for NEC and for other purposes	-	167.46	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes and Minorities	132.26
3459.37	-Grants for Centrally sponsored Schemes	4354.00	13.29	-Labour and Labour Welfare	26.77
2674.37	Finance Commission Grant	2387.70	129.39	-Social Welfare and Nutrition	651.62
190.98	Other transfer/Grants to States	30.88	36.93	-Others	0.03
			2634.58	Economic Services of which	2744.35
			497.78	-Agriculture and Allied Activities	491.63
			1341.60	-Rural Development	1554.93
			10.52	-Special Areas Programmes	28.32
			59.56	-Irrigation and Flood Control	66.61
			426.54	-Energy	317.95
			68.18	-Industry and Minerals	70.67
			79.11	-Transport	87.55
			95.03	-Science, Technology and Environment	43.96
			56.26	-General Economic Services	82.73
			551.66	Grants-in-Aid and Contributions	358.63
	II-Revenue deficit carried over to Section B		1448.85	II-Revenue Surplus carried over to Section B	1734.17
14091.00	Total: Section A	15893.15	14091.00	Total: Section A	15893.15

2021-22	Receipts	2022-23	2021-22	Disbursements	2022-23
Section-B: Others					
760.74	III – Opening Cash balance including Permanent Advances and Cash Balance Investment	1073.19		III – Opening Overdraft from Reserve Bank of India	-
-	IV – Miscellaneous Capital receipts		3252.79	IV – Capital Expenditure-	3484.24
			83.07	General Services-	95.58
			1303.32	Social Services of which	1386.04
			106.06	-Education, Sports, Art and Culture	72.54
			72.75	-Health and Family Welfare	194.92
			932.87	-Water Supply, Sanitation, Housing and Urban Development	928.16
			1.03	-Information and Broadcasting	0.50
			175.26	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes and Minorities	178.19
			9.35	-Social Welfare and Nutrition	10.73
			6.00	-Others	1.00
			1866.40	Economic Services of which	2002.62
			12.62	-Agriculture and Allied Activities	17.18
			839.58	-Rural Development	497.24
			240.25	-Special Areas Programmes	497.87
			183.32	-Irrigation and Flood Control	226.66
			0.00	-Energy	0.00
			5.29	-Industry and Minerals	9.44
			68.41	-Science Technology and Environment	84.07
			443.20	-Transport	652.19
			73.73	-General Economic Services	17.97
2.38	V–Recoveries of Loans and Advances-	1.10	1.63	V – Loans and Advances disbursed-	7.58
	-From Power Projects			-For Power Projects	-
2.34	-From Government Servants	1.01	1.63	To Government Servants	7.58
0.04	-From Others	0.09	0.00	-To Others	0.00
1448.85	VI–Revenue Surplus brought down	1734.17		VI – Revenue Deficit brought down	-
12652.37	VII – Public debt receipts-	11115.65	10902.29	VII – Repayment of Public debt	9404.72
	-External debt		-	External debt	-

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2021-22	Receipts	2022-23		2021-22	Disbursements	2022-23	
1657.04	-Internal debt other than Ways and Means Advances and overdrafts	1622.00		381.21	-Internal debt other than Ways and Means Advances and Overdrafts	418.39	
10741.47	-Net transactions under Ways and Means Advances	8918.31		10480.80	-Net transactions under Ways and Means Advances	8939.57	
253.86	-Loans and Advances from Central Government	575.34		40.28	-Repayment of Loans and Advances to Central Government	46.76	
-	-Net transactions under overdraft	-	-				-
	VIII – Appropriation to Contingency Fund		-	-	VIII – Appropriation to Contingency Fund		-
	IX – Amount transferred to Contingency Fund		-	-	IX – Expenditure from Contingency Fund		
3061.43	X – Public Account receipts-		3445.98	2695.87	X – Public Account disbursement-		3469.44
327.59	Small Savings and Provident Funds	320.02		323.32	-Small Savings and Provident Funds	319.68	
407.85	-Reserve Funds	197.90		53.67	-Reserve Funds	33.61	
158.34	Suspense and Miscellaneous	338.93		171.52	-Suspense and Miscellaneous	318.94	
1681.94	Remittances	2056.82		1723.46	-Remittances	2181.32	
485.71	Deposits and Advances	532.31		423.90	-Deposits and Advances	615.89	
	XI – Closing Overdraft from Reserve Bank of India			1073.19	XI – Cash Balance at end-		1004.11
				4.63	-Cash in Treasuries and Local Remittances	4.63	
				-7.06	-Deposits with Reserve Bank	-154.59	
				49.71	-Departmental Cash Balance including permanent Advances	57.74	
				1025.91	-Cash Balance Investment and Investment of earmarked fund	1096.33	
17925.77	Total:		17370.09	17925.77	Total		17370.09

Source: Finance Accounts.

Appendix 1.3

(Reference: Paragraph 1.5)

Assets and Liabilities of the Government of Manipur as on 31 March 2023

(₹ in crore)

As on 31.03.2022		Liabilities	As on 31.03.2023	
	9967.15	Internal Debt -		11149.50
8352.25		<i>Market Loans bearing interest</i>	9499.21	
5.93		<i>Market Loans not bearing interest</i>	0.04	
640.05		<i>Loans from Life Insurance Corporation of India</i>	5.93	
0.11		<i>Loans from NABARD</i>	768.54	
6.12		<i>Loans from SBI and other Banks</i>	0.11	
468.99		<i>Loans from National Co-operative Development Corporation</i>	6.12	
18.8		<i>Special Securities issued to National Small Savings Fund of the Central Government</i>	414.84	
474.9		<i>Other Loans</i>	1.06	
8352.25		<i>Ways and Means Advances</i>	453.65	
	784.66	Loans and Advances from Government of India -		1313.24
0.06		<i>Pre 1984-85 Loans</i>	0.06	
117.73		<i>Non-Plan Loans</i>	79.89	
35.21		<i>Loans for State Plan Schemes</i>	29.27	
0		<i>Loans for Central Plan Schemes</i>	0	
0		<i>Loans for Centrally Sponsored Plan Schemes</i>	0	
1.40		<i>Loans for Special Plan Schemes</i>	1.24	
630.26		<i>Other Ways & Means Advances</i>	1202.78	
0		<i>Contingency Fund</i>	0	
	1513.11	Small Savings, Provident Funds, etc.		1513.45
	1464.38	Deposits		1380.79
	1624.69	Reserve Funds		1788.98
	16913.53	Surplus on Government Account		18647.70
1448.85		<i>Add Revenue Surplus of the current year</i>	1734.17	
0		<i>Miscellaneous Deficit</i>	0	
15464.68		<i>Accumulated Deficit at the beginning of the year</i>	16913.53	
	32267.52	Total		35793.66
Assets				
	30076.52			33560.75
211.27		<i>Investments in shares of Companies, Corporations, etc.</i>	218.34	
29865.25		<i>Other Capital Expenditure</i>	33342.41	
	204.45	Loans and Advances -		210.93
-		<i>Loans for Power Projects</i>	-	
19.12		<i>Loans to Government servants and Miscellaneous loans</i>	25.69	
185.33		<i>Other Development Loans</i>	185.24	
	2.60	Advances		2.60
	-7.06	Deposit with Reserve Bank and other banks		-154.59
	695.67	Remittance Balance		820.18
	215.09	Suspense and Miscellaneous Balance		195.09
	1080.25	Cash -		1158.70
4.63		<i>Cash in Treasuries and Local Remittances</i>	4.63	
49.69		<i>Departmental Cash Balance</i>	57.72	
0.02		<i>Permanent Advances</i>	0.02	
0		<i>Cash Balance Investments</i>	0	
1025.91		<i>Investment of earmarked funds</i>	1096.33	
	32267.52	Total		35793.66

Source: Finance Accounts.

Appendix 2.1

(Reference: Paragraphs 2.5.2 & 2.7.1)

Time series data on the State Government finances

(₹ in crore)

	2018-19	2019-20	2020-21	2021-22	2022-23
Part A Receipts					
1. Revenue Receipts (i +ii+iii+iv)	10561.71	10684.16	12982.65	14091.00	15893.15
(i) Own Tax Revenue	1046.05	1201.12	1294.49	1648.50	1867.90
State Goods & Services Tax (SGST)	694.70	852.58	866.51	1125.56	1426.15
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	253.02	235.53	336.45	411.66	288.89
State Excise	8.18	11.60	11.85	16.00	19.24
Taxes on Vehicles	39.83	47.70	37.96	56.67	83.21
Stamps and Registration fees	17.62	16.60	8.66	7.98	13.95
Land Revenue	3.54	4.10	3.81	3.36	6.58
Taxes on Goods and Passengers	1.19	1.60	0.42	0.47	1.37
Other taxes	27.97	31.41	28.83	26.80	28.51
Taxes and duties on electricity	-	-	-	-	-
(ii) Non-Tax Revenue	166.24	134.53	148.07	108.13	457.59
(iii) State's share of Union taxes and duties	4698.59	4047.77	4271.97	6009.65	6795.08
(iv) Grants-in-aid from Government of India	4650.83	5300.74	7268.12	6324.72	6772.58
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	0.59	0.80	3.30	2.39	1.10
4. Total Revenue and Non-debt capital receipts (1+2+3)	10562.30	10684.96	12985.95	14093.39	15894.25
5. Public Debt Receipts of which	3926.53	6313.66	9334.05	12652.37	11115.64
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1149.99	1818.87	1484.03	1657.04	1622.00
Receipts under Ways and Means Advances and Overdrafts	2776.54	4486.88	7482.65	10741.47	8918.31
Loans and Advances from the Government of India		7.91	367.37	253.86	575.33
6. Total Receipts in the Consolidated Fund (4+5)	14488.83	16998.62	22320.00	26745.76	27009.89
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	2905.55	2350.71	2852.87	3061.43	3445.98
9. Total Receipts of the State (6+7+8)	17394.38	19349.33	25172.87	29807.19	30455.87
Part B Expenditure/Disbursement					
10. Revenue Expenditure	9748.72	10238.63	12428.47	12642.15	14158.98
General Services (including interest payments)	3981.30	4444.81	5055.21	5899.12	6648.48
Social Services	2660.92	2916.84	3328.46	3556.79	4407.52
Economic Services	2533.08	2321.86	3421.41	2634.58	2744.35
Grants-in-aid and contributions	573.42	555.12	623.39	551.66	358.63
11. Capital Expenditure	1730.64	1155.24	2439.18	3252.79	3484.24
General Services	111.79	46.44	61.41	83.07	95.58
Social Services	753.09	570.14	1247.10	1303.32	1386.04
Economic Services	865.76	538.66	1130.67	1866.40	2002.62
12. Disbursement of Loans and Advances	0.13	0.00	10.20	1.63	7.58
13. Total/Aggregate Expenditure (10+11+12)	11479.49	11393.87	14877.85	15896.57	17650.80
14. Repayments of Public Debt of which	3099.19	5771.63	7587.96	10902.29	9404.72
Internal Debt (excluding Ways and Means Advances and Overdrafts)	410.81	622.55	271.62	381.21	418.39
Repayment under Ways and Means Advances and Overdrafts	2644.32	5105.04	7268.41	10480.80	8939.57

	2018-19	2019-20	2020-21	2021-22	2022-23
<i>Loans and Advances from Government of India</i>	44.06	44.04	47.93	40.28	46.76
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	14578.68	17165.50	22465.81	26798.86	27055.52
17. Contingency Fund disbursements	-	-	-	-	-
18. Public A/C Disbursement	2902.26	1947.16	2828.01	2695.88	3469.44
19. Total disbursement by the State (16+17+18)	17480.94	19112.66	25293.82	29494.74	30524.96
Part C Deficits					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(+)812.99	(+)445.53	(+)554.18	(+)1448.85	(+)1734.17
21. Fiscal Deficit (-)/Surplus (+) (4-13)	(-)917.19	(-)708.91	(-)1891.90	(-)1803.18	(-)1756.55
22. Primary Deficit (-)/Surplus (+) (21+23)	(-)339.98	(-)45.37	(-)1060.30	(-)1112.38	(-)882.36
Part D Other Data					
23. Interest Payments (incl. in Rev. expenditure)	577.21	663.54	831.60	690.80	874.19
24. Financial Assistance to local bodies etc.	2505.82	2652.16	3747.08	2905.63	2635.16
25. Ways and Means Advances/Overdraft availed (days)	55	85	75	61	69
<i>Ways and Means Advances availed (days)</i>	21	175	113	61	69
<i>Overdraft availed (days)</i>	34	56	29	112	93
26. Interest on Ways and Means Advances/Overdraft	222.64	167.16	4.8	17.77	15.39
27. Gross State Domestic Product (GSDP)	27388	29813	29776	36594	40662
28. Outstanding Fiscal liabilities	10463.92	11407.46	13183.65	15353.99	17145.96
29. Outstanding guarantees (year-end) (including interest)	475.08	478.18	667.19	861.32	1177.16
30. Maximum amount guaranteed (year-end)	738.00	738.00	1355.38	861.32	2181.16
31. Number of incomplete projects	50	50	67	115	153
32. Capital blocked in incomplete projects	5783.93	108.68	748.18	346.45	431.31
Part E Fiscal Liabilities					
I Resource Mobilization (in per cent)					
Own Tax revenue/GSDP	3.82	4.03	4.35	4.50	4.59
Own Non-Tax Revenue/GSDP	0.61	0.45	0.50	0.30	1.13
Central Transfers/GSDP	34.14	31.36	38.76	33.71	33.37
II Expenditure Management (in per cent)					
Total Expenditure/GSDP	41.91	38.22	49.97	43.44	43.41
Total Expenditure/Revenue Receipts	108.69	106.64	114.60	112.81	111.06
Revenue Expenditure/Total Expenditure	84.92	89.86	83.54	79.53	80.22
Expenditure on Social Services/Total Expenditure	29.74	30.60	30.75	30.57	32.82
Expenditure on Economic Services/Total Expenditure	29.61	25.11	30.60	28.31	26.89
Capital Expenditure/Total Expenditure	15.08	10.14	16.39	20.46	19.74
Capital Expenditure on Social and Economic Services/Total Expenditure	14.10	9.73	15.98	19.94	19.20
III Management of Fiscal Imbalances (in per cent)					
Revenue deficit (surplus)/GSDP	2.97	1.49	1.86	3.96	4.26
Fiscal deficit (surplus)/GSDP	(-)3.35	(-)2.38	(-)6.35	(-)4.93	(-)4.32
Primary Deficit (surplus)/GSDP	(-)1.24	(-)0.15	(-)3.56	(-)3.04	(-)2.17

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	2018-19	2019-20	2020-21	2021-22	2022-23
Revenue Surplus/Fiscal Deficit	(-)88.64	(-)62.85	(-)29.29	(-)80.35	(-)98.73
Primary Revenue Balance/GSDP	4.66	3.59	4.29	5.54	6.15
Fiscal Liabilities/GSDP	38.21	38.26	44.28	41.96	42.17
Fiscal Liabilities/RR	99.07	106.77	101.55	108.96	107.88
Primary deficit <i>vis-à-vis</i> quantum spread	(-)423.23	27.91	(-)1868.66	721.88	(-)319.04
Debt Redemption (Principal + Interest)/ Total Debt Receipts	90.74	101.32	89.01	90.73	91.50
IV Other Fiscal Health Indicators					
Return on Investment	0.0004	Nil	Nil	Nil	21.62
Financial Assets/Liabilities	2.38	2.31	2.17	2.10	2.09

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).

Sl. No.	Terms	Description
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. 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.

Appendix 2.3

(Reference: Paragraph 2.11.3)

Maturity Profile of debt

(` in lakh)

Year of Maturity (Year of Maturity from the beginning of 2022-23)	Internal Debt	Loans and advances from the GOI	Amount
(1)	(2)	(3)	(4)
2023-24	42,066.83	9.97	42,076.80
2024-25	57,106.59	9,123.13	66,229.72
2025-26	68,197.86	49.96	68,247.82
2026-27	70,680.01	75.88	70,755.89
2027-28	59,797.59	57.50	59,855.09
2028-29	1,04,480.66	180.04	1,04,660.70
2029-30	1,84,019.95	-	1,84,019.95
2030-31	1,56,473.97	-	1,56,473.97
2031-32	2,20,964.78	-	2,20,964.78
2032-33	14,111.03	-	14,111.03
2033-34	3,057.28	-	3,057.28
2034-35	69,841.93	-	69,841.93
2035-36	12,026.00	-	12,026.00
2036-37	5,434.41	-	5,434.41
2037-38	-	-	-
2038-39	-	1,693.63	1,693.63
2039-40	-	631.69	631.69
2040-41	-	4,864.04	4,864.04
2041-42	-	3,998.27	3,998.27
2043-44	-	10,811.53	10,811.53
Sub Total	10,68,258.89	31,495.64	10,99,754.53
Details of Maturity year not available.	46,690.78	105.81	46,796.59
Total	11,14,949.67	31,601.45	11,46,551.12

Source: Finance Accounts.

*It excludes ₹ 46,722.00 lakh received under Scheme for Special Assistance as loans to States for Capital expenditure as on 31 March 2023.

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	Amount Released by GOI Total	Central Share released from Treasury to SNA	State Share released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
1	4033 - Edible Oil - Oil Palm (Krishionnati Yojana)	0.00	0.00	0.00	0.00	3.02	450.75
2	4034 - Edible Oil -Oilseeds (Krishionnati Yojana)	37.35	0.00	0.00	0.00	55.57	0.41
3	9120 - Integrated Development of Horticulture	1,300.00	1,216.50	205.23	1,421.73	2,201.01	113.51
4	9140 - Food and Nutrition Security (Krishionnati Yojana)	0.00	219.38	24.38	243.76	92.98	82.84
5	9144 - Agriculture Extension	225.00	217.35	25.00	242.35	500.10	242.65
6	9145 - Rashtriya Krishi Vikas Yojana	3,892.00	6,171.50	906.79	7,078.29	8,469.61	3,685.56
7	4048 - Assistance to State Agencies for Intra-State Movement of Foodgrains and FPS dealers margin under NFSA	1,986.00	0.00	2,500.00	2,500.00	0.00	2,500.00
8	0257 - Forest Fire Prevention and Management Scheme	106.61	106.61	11.85	118.46	96.14	118.68
9	0260 - Project Elephant	0.00	0.00	0.60	0.60	6.00	0.01
10	3095 - Conservation of Aquatic Eco-systems	340.33	1,419.20	157.69	1,576.89	405.66	1,791.16
11	9153 - Green India Mission-National Afforestation Programme	545.00	174.00	60.56	234.56	1,109.10	234.65
12	9186 - Integrated Development of Wildlife Habitats	180.64	180.64	20.07	200.72	71.15	200.89
13	3887 - PM Formalization of Micro Food Processing Enterprises PM-FME	0.00	327.07	0.00	327.07	118.92	522.96
14	2035 - Tertiary Care Programs	688.14	0.00	0.00	0.00	0.00	0.00

Sl. No.	CSS Scheme Name	Amount Released by GOI Total	Central Share released from Treasury to SNA	State Share released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
15	3991 - Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)	1,072.00	1,528.00	120.00	1,648.00	456.00	53.70
16	4063 - Flexible Pool for RCH & Health System Strengthening, National Health Programme and National Urban Health Mission	4,812.00	22,101.64	1,202.00	23,303.64	11,417.58	769.39
17	9157 - Human Resources for Health and Medical Education	0.00	16,513.00	0.00	16,513.00	3,719.75	14,865.82
18	9158 - National AYUSH Misson (NAM)	1,723.00	363.14	427.79	790.93	594.17	1,890.91
19	9170 - Rashtriya Uchhatar Shiksha Abhiyan (RUSA)	0.00	0.00	0.00	0.00	2,476.43	216.75
20	3194 - Modernisation of Police Forces	2,462.93	2,330.65	0.00	2,330.65	1,444.48	1,208.02
21	9161 - Border Area Development Programme	0.00	1,493.00	165.90	1,658.90	365.18	2,362.84
22	9499 – National Career Service	10.94	10.94	0.00	10.94	1.39	9.62
23	3690 - National Mission for Safety of Women (Fast Track Spl. Courts-Nirbhaya Fund)	78.50	83.46	7.50	90.96	52.17	39.68
24	9174 - Infrastructure Facilities for Judiciary	1,285.25	1,553.74	172.64	1,726.38	732.52	1,083.59
25	4008 - Digitalization of Primary Agriculture Cooperative Societies	255.00	50.00	5.00	55.00	0.00	67.43
26	9150 - Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission	0.00	0.00	4,178.08	4,178.08	25,966.81	17,234.25
27	9151 - SBM-Rural (DWS)	1,286.25	1,286.25	408.63	1,694.88	1,337.89	1,711.91
28	3890 - Pradhan Mantri Matsya Sampada Yojana (PMMSY)	0.00	846.66	15.87	862.53	1,205.70	432.90
29	4123 - Livestock Health and Disease Control Programme CSS	314.01	157.01	17.45	174.46	171.19	3.33
30	9008 - National Livestock Mission	0.00	307.98	184.80	492.78	474.21	541.07

State Finances Audit Report for the year ended 31 March 2023

Sl. No.	CSS Scheme Name	Amount Released by GOI Total	Central Share released from Treasury to SNA	State Share released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
31	9978 - Livestock Census and Integrated Sample Survey	0.00	0.00	0.00	0.00	47.40	0.18
32	1989 - Other items of State/UT Component-PMAY URBAN	9,858.54	9,878.83	0.00	9,878.83	15,348.39	0.00
33	2000 - National Urban Livelihood Mission - State Component	2,500.00	1,633.41	181.49	1,814.90	1,991.08	0.00
34	9478 - Mission for Development of 100 Smart Cities	4,900.00	9,600.00	723.00	10,323.00	9,301.93	4,943.13
35	9556 - Urban Rejuvenation Mission-500 cities	60.00	340.00	730.85	1,070.85	123.59	1,168.61
36	9757 - Swachh Bharat Mission (SBM) - Urban	1,542.20	0.00	306.45	306.45	2,123.29	0.00
37	3674 - Pradhan Mantri Jan Vikas Karyakaram	0.00	13,732.26	1,267.15	14,999.41	23,165.69	7,772.56
38	3212 - Development of Skills	0.00	0.00	0.00	0.00	72.34	13.27
39	3640 - Strengthening of Infrastructure for Institutional Training	0.00	390.87	0.00	390.87	367.73	434.12
40	3821 - Skill Acquisition and Knowledge Awareness for Livelihood Promotion	0.00	0.00	0.00	0.00	103.06	93.71
41	3822 - Skill Strengthening for Industrial Value Enhancements	0.00	0.00	0.00	0.00	0.00	0.00
42	3617 - Rashtriya Gram Swaraj Abhiyan (RGSA)	863.00	863.00	86.30	949.30	331.00	959.44
43	2049 - Shyama Prasad Mukherjee Urban Mission	1,628.00	0.00	0.00	0.00	405.01	528.17
44	3163 - Indira Gandhi National Old Age Pension Scheme (IGNOAPS)	2,239.06	2,239.06	0.00	2,239.06	1,225.83	135.25
45	3166 - National Family Benefit Scheme	172.26	172.26	0.00	172.26	51.97	233.12
46	3167 - Indira Gandhi National Widow Pension Scheme (IGNWPS)	270.85	267.45	0.00	267.45	53.46	297.66

Sl. No.	CSS Scheme Name	Amount Released by GOI Total	Central Share released from Treasury to SNA	State Share released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
47	3169 - Indira Gandhi National Disability Pension Scheme (IGNDPS)	46.65	46.65	0.00	46.65	9.01	50.62
48	9179 - Pradhan Mantri Gram Sadak Yojana	74,498.00	44,750.00	4,973.50	49,723.50	55,792.09	15,907.00
49	9180 - Pradhan Mantri Awas Yojana (PMAY)- Rural	8,051.36	16,113.96	1,789.19	17,903.15	13,173.99	6,600.42
50	9181 - National Rural Livelihood Mission	3,218.27	5,764.41	819.22	6,583.63	3,489.02	3,451.56
51	9183 - Pradhan Mantri Krishi Sinchayi Yojna-Watershed Development Component	0.00	924.36	102.76	1,027.12	734.45	302.34
52	9219 - Mahatma Gandhi National Rural Guarantee Program	1,08,663.26	98,651.62	2,555.78	1,01,207.40	7,315.75	4,731.24
53	3667 - Samagra Shiksha	40,475.70	30,233.55	6,045.22	36,278.76	33,780.37	3,737.97
54	4122 - New India Literacy Programme (NILP)	82.39	25.29	2.81	28.10	0.00	28.17
55	9165 - Pradhan Mantri Poshan Shakti Nirman (Erstwhile National Programme of Mid Day Meal in Schools)	2,763.32	2,536.45	163.81	2,700.26	2,876.37	69.55
56	2063 - Post-Matric Scholarship-SCs	5.00	660.97	110.03	771.00	747.75	54.83
57	3817 - National Action Plan for Drug Demand Reduction (SJE)	33.64	306.62	0.00	306.62	48.70	264.87
58	3967 - Pradhan Mantri Anusuchit Jaati Abhyuday Yojana (PM AJAY)	700.00	189.59	0.00	189.59	893.19	391.41
59	3968 - Atal Vayo Abhyuday Yojana (AVYAY)	96.00	23.38	0.00	23.38	23.39	0.00
60	9492 - Pre-Matric Scholarship for SC Students	0.00	67.24	6.23	73.47	20.47	54.84
61	9493 - Pre-Matric Scholarship for OBCs, ebs and dnts- PM YASASVI	152.00	132.24	12.48	144.72	96.37	55.24
62	9494 - Post Matric Scholarship for OBCs, EBCs and DNTs- PM YASASVI	1,044.73	302.12	26.38	328.49	21.17	364.85

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Sl. No.	CSS Scheme Name	Amount Released by GOI Total	Central Share released from Treasury to SNA	State Share released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
63	9495 - Boys and Girls Hostel OBC	567.00	141.75	64.25	206.00	118.89	192.06
64	2068 - Development of particularly Vulnerable Tribal Groups	0.00	902.05	0.00	902.05	372.92	545.84
65	3373 - Post Matric Scholarship-Tribal	4,137.54	4,768.71	529.86	5,298.57	5,184.65	671.38
66	3380 - Pradhan Mantri Adi Adarsh Gram Yojana	295.47	514.14	0.00	514.14	68.93	453.64
67	3548 - Support to Tribal Research Institutes	0.00	0.00	0.00	0.00	0.00	68.70
68	9272 – Pre-Matric Scholarship-Tribal	0.00	366.67	10.39	377.06	98.43	300.27
69	2027 - Irrigation Census	16.45	16.45	0.00	16.45	33.95	16.49
70	2052 - Har Khet Ko Pani	2,646.22	9,707.20	0.00	9,707.20	7,937.70	1,998.91
71	3546 - Flood Management and Border Areas Programme FMBAP	7,663.00	5,238.00	582.13	5,820.13	6,571.45	816.73
72	3703 - National River Conservation Plan-Other Basins	1,500.00	1,500.00	111.12	1,611.12	1,611.12	503.28
73	3993 - PMKSY-Accelerated Irrigation Benefit Programme and National/Special Projects	2,487.50	3,037.50	4,363.50	7,401.00	7,401.00	5,355.22
74	3994 - PMKSY-Command Area Development and Water Management	0.00	208.50	0.00	208.50	208.50	1.01
75	2661 - Other Schemes Funded from Nirbhaya Fund	0.00	0.00	0.00	0.00	0.00	0.00
76	3975 - Saksham Anganwadi and Poshan 2.0(Umbrella ICDS-Anganwadi Services Poshan Abhiyan Scheme for Adolescent Girls National Creche Scheme)	13,595.43	22,399.85	2,850.18	25,250.03	26,342.19	1,917.61
77	3976 - Mission Vatsalya (Child Protection Services and Child Welfare Services)	4,826.75	4,528.53	505.54	5,034.07	6,572.29	1,294.21

Sl. No.	CSS Scheme Name	Amount Released by GOI Total	Central Share released from Treasury to SNA	State Share released from Treasury to SNA	Total Amount Released by Treasury to SNA	Total Expenditure	Balance in the Bank Account of SNA
78	3979 - SAMBAL (Beti Bachao Beti Padhao One Stop Centre Mahila Police Volunteer Women helpline Nari Adalat etc.)	0.00	0.00	0.00	0.00	9.29	45.19
79	3980 - SAMARTHYA (Shakti Sadan (Swadhar Ujjawala Widow Home) Shakhi Niwas Palna PMMVY National Hub for Women Empowerment Gender Budgeting Research Skilling Training Media etc.)	2,050.31	0.00	309.09	309.09	444.25	123.84
	Total	3,26,250.85	3,51,832.64	40,046.52	3,91,879.16	3,00,254.13	1,19,383.80

Source: Public Finance Management System, 2022-23.

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 Budget	Expenditure
1	Appro - 2	2049-04-104-08	Interest on Pre-04-05 loans consolidated in terms of TFC recommendation	0	992.84	992.84	811.98
2	7	2055-00-001-21	Inner Line Permit (ILP) Cell	0	155.00	155.00	147.99
3	8	4059-80-800-49	Renovation of Domes of the Assembly Secretariat	0	282.11	282.11	30.00
4	8	4216-01-700-11	Construction of Hon'ble Minister Shri Letpao Haokip's Quarter T-VII/E-4 Lamphel	0	170.21	170.21	75.85
5	8	5054-04-337-01	NESRIP from Tupul to Kasom Khullen	0	1,655.70	1,655.70	1655.64
6	8	5054-05-337-58	Construction of approach road to Khongsang Railway Sub-Station 0.36 Km	0	150.00	150.00	195.00
7	8	5054-05-337-61	Improvement of Road from Teinem to SDO/BDO, LM Block and Phalee to SDO/BDO, LM Block	0	67.65	67.65	67.65
8	10	2022-04-103-01	New India Literacy Programme (Central Share)	0	109.85	109.85	25.29
9	10	2022-04-103-02	New India Literacy Programme (State Share)	0	12.21	12.21	2.81
10	11	2210-05-200-16	Churachandpur Medical College	0	616.00	616.00	327.69
11	11	2210-06-102-01	Strengthening of Food Testing System (CSS)	0	62.57	62.57	31.29
12	11	2210-06-800-32	Chief Minister's Menstrual Hygiene Scheme	0	78.50	78.50	78.50
13	11	4210-04-112-01	Upgradation/Strengthening of GNM/Nursing Schools (Central Share)	0	186.60	186.60	186.60
14	12	4217-01-051-01	Construction of New Vendor Shed at Temporary Market, Khwairamband Keithel	0	490.00	490.00	490.00
15	12	4217-01-800-30	Management of Solid Waste on Regional Basis (Cluster-B) under NLCPR (Central Share)	0	145.00	145.00	145.00
16	12	4217-60-051-23	Swachh Bharat Mission 2.0 (Urban) (State Share)	0	50.00	50.00	18.00
17	12	4217-60-051-24	Construction of brick fencing and leachate sump with pucca drain at Solid Waste Management Plant, Lamdeng	0	100.00	100.00	100.00
18	13	2230-02-800-16	Model Career Centre (MCC) under National Career Service (NCS) Project	0	10.94	10.94	10.94
19	18	2403-00-195-19	Pony Development Programme	0	36.66	36.66	36.66
20	19	2406-01-102-12	Forest Protection	0	200.00	200.00	173.61
21	19	2406-01-105-26	Financial Assistance to Manipur State Biofuel Board (MSBB)	0	10.00	10.00	10.00
22	19	2406-02-110-36	Development of Community Reserve (Wildlife)	0	60.00	60.00	74.96
23	20	2501-01-800-22	State Routine Maintenance Fund (DLP) for PMGSY	0	2,000.00	2,000.00	2000.00

Sl. No.	Grant No.	Head of Account	Description of Sub-Head	Original + Supplementary	Re-Appropriation	Total Budget	Expenditure
24	20	2515-00-800-04	Central Share for PMAY-G (ST Component)	0	9,780.03	9,780.03	4890.02
25	20	2515-00-800-05	State Share for PMAY-G (ST Component)	0	757.27	757.27	543.34
26	20	2515-00-800-06	Central Share for PMAY-G (SC Component)	0	408.33	408.33	204.17
27	20	2515-00-800-07	State Share for PMAY-G (SC Component)	0	45.37	45.37	22.69
28	21	2552-00-800-41	World Bamboo Workshop	0	9.00	9.00	9.00
29	21	2852-08-600-11	Food and Beverage	0	3.00	3.00	3.00
30	22	4215-01-102-41	North East Special Scheme (NESIDS) (Central Share)	0	364.98	364.98	364.98
31	25	2204-00-104-18	CM's Sagol Kangjei Championship	0	27.18	27.18	27.18
32	30	3451-00-092-25	Manipur State Planning Authority	0	166.35	166.35	69.36
33	30	3451-00-800-29	District Meeyamgi Numit	0	50.00	50.00	50.00
34	30	4575-60-800-20	Construction of 21 playgrounds in Kuilong Village, Tamei Sub-Division, Tamenglong District	0	105.00	105.00	105.00
35	36	2702-01-800-03	Irrigation Census under PMKSY	0	16.45	16.45	16.45
36	40	4711-03-103-01	Improvement of Pemikhong Drainage System under NLCPR	0	300.91	300.91	300.9
37	41	2552-17-102-02	Renovation of Auditorium & Classroom Jawaharal Nehru Dance Academy (Central Share)	0	30.27	30.27	30.27
38	41	4202-04-800-23	Bioremediation and Improvement of Water Bodies at Officer Colony Sanjenthong	0	53.46	53.46	53.46
39	42	2401-00-800-07	Coconut Development Board Scheme	0	3.20	3.20	1.60
40	44	2235-02-102-95	Saksham Anganwadi (State share)	0	5,174.42	5,174.42	1191.94
41	44	2235-02-104-33	Indira Gandhi National Widow Pension Scheme (IGNWPS) (Central Share)	0	268.48	268.48	267.45
42	44	2235-02-104-34	Indira Gandhi National Disability Pension Scheme (IGNDPS) (Central Share)	0	71.08	71.08	46.65
43	44	2235-02-106-35	Integrated Child Protection Scheme (ICPS) (Central Share)	0	969.42	969.42	1.71
44	44	2235-02-800-01	Welfare of Transgender	0	10.00	10.00	6.65
45	44	2235-03-101-01	Old Age Pension Scheme (NOAPS) (Central Share)	0	2,500.00	2,500.00	2389.27
46	44	2235-03-102-01	National Family Benefit Scheme (NFBS) (Central Share)	0	206.70	206.70	22.05
47	44	2236-02-101-05	Scheme for Adolescent Girls (SAG) (State Share)	0	22.00	22.00	7.21
48	47	2225-01-102-03	Village Development Plan for Champu Khangpok Floating Village, Loktak Lake	0	20.04	20.04	20.03
49	47	2225-01-227-08	Loan re-imburement to MOBEDS	0	61.32	61.32	61.31
50	47	2225-03-227-14	State Share of CSS for PM-YASASVI (Post Matric Scholarship for OBC, EBC & DNT)	0	79.28	79.28	26.38
51	50	5425-00-800-08	LAN project at Civil Secretariat, Mantripukhri	0	1,340.00	1,340.00	1340.00
Total				0	30485.38	30485.38	18767.49

Source: Detail Appropriation Accounts, 2022-23.

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	2	2013-00-800-03	Manipur Chief Minister's Special Assistance Fund	2.00
2	5	2054-00-097-47	Tadubi Sub-Treasury	0.02
3	6	2041-00-800-14	Monitoring of public service vehicles under Nirbhaya Framework	0.61
4	7	2055-00-116-21	Cyber Crime Prevention Against Women and Children (CCPWC)/Central Share	0.50
5	7	2055-00-001-21	Inner Line Permit (ILP) Cell	1.48
6	10	2202-80-800-73	Samagra Shiksha (SS) Central Share	227.18
7	10	2202-80-800-73	Samagra Shiksha (SS) Central Share	67.15
8	10	2202-80-800-73	Samagra Shiksha (SS) Central Share	8.00
9	10	2202-80-800-74	Samagra Shiksha (SS) State Share	9.35
10	10	2202-80-800-74	Samagra Shiksha (SS) State Share	1.03
11	10	2202-03-103-01	Remuneration for contract/Casual Employees	0.11
12	10	2202-04-103-01	New India Literacy Programme (Central Share)	0.25
13	10	2202-04-103-02	New India Literacy Programme (State Share)	0.03
14	11	2210-03-103-27	National Health Mission	94.81
15	11	2210-05-200-16	Churachandpur Medical College	3.28
16	11	2210-06-800-32	Chief Minister's Menstrual Hygiene Scheme	0.79
17	11	2210-06-102-01	Strengthening of Food Testing System (CSS)	0.31
18	12	2217-01-800-46	Master Plan for DHQ & Moreh Town	0.88
19	13	2230-01-101-07	eSHRAM Portal (Central Share)	0.10
20	13	2230-02-800-16	Model Career Centre (MCC) under National Career Service (NCS) Project	0.11
21	14	2225-02-794-31	Scheme under Pradhan Mantri Aadi Adarsh Gram Yojana (PMAAGY)	4.28
22	16	2425-00-800-03	Computerization of Primary Agricultural Credit Societies (PACS)	0.50
23	16	2425-00-800-03	Computerization of Primary Agricultural Credit Societies (PACS)	0.17
24	18	2403-00-106-29	Manipur Pony Preservation and development Policy	1.00
25	19	2406-01-102-12	Forest Protection	1.74
26	19	2406-02-110-36	Development of Community Reserve (Wildlife)	0.75
27	20	2501-01-800-22	State Routine Maintenance Fund (DLP) for PMGSY	20.00
28	20	2515-00-800-04	Central Share for PMAY-G (ST Component)	48.90
29	20	2515-00-800-05	State Share of PMAY-G (State Component)	5.43
30	20	2515-00-800-06	Central Share for PMAY-G (SC Component)	2.04
31	20	2515-00-800-07	State Share of PMAY-G (SC Component)	0.23
32	21	2552-00-800-41	World Bamboo Workshop	0.09
33	22	2215-01-102-18	Operation and Maintenance for Rural	15.58
34	22	2215-01-101-23	Operation and Maintenance for Urban Water Supply	1.00
35	25	2204-00-104-18	CM's Sagol Kangjei Championship	0.27
36	30	2575-02-800-17	Payment of Staff Salaries	0.37
37	30	3451-00-800-27	Sub-Division Development Monitoring Mission (SDDMM)	0.45
38	30	3451-00-800-29	District Meeyamgi Numit	0.50
39	32	2056-00-101-10	Modernisation of Prison (Central Share)	3.00
40	36	2702-80-800-03	Irrigation Census under PMKSY	0.16
41	41	2205-00-102-20	Financial Assistance to Manipur Sahita Parishad	0.10

Sl. No.	Grant No.	Head of Account	Sub Head Description	Expenditure
42	41	2205-00-800-29	Imphal Art College	1.46
43	44	2235-02-101-40	Mission Blind School Heikakpokpi	1.64
44	44	2235-02-101-39	B.B. Paul Mental Development Home (Special School) Mongshangei	1.29
45	44	2235-02-102-94	Saksham Anganwadi (Central Share)	52.91
46	44	2235-02-102-94	Saksham Anganwadi (Central Share)	10.49
47	44	2235-02-102-94	Saksham Anganwadi (Central Share)	43.88
48	44	2235-02-106-35	Integrated Child Protection Scheme (ICPS) (Central Share)	0.02
49	44	2235-03-101-01	Old Age Pension Scheme (NOAPS) (Central Share)	17.44
50	44	2235-03-101-01	Old Age Pension Scheme (NOAPS) (Central Share)	1.12
51	44	2235-03-101-01	Old Age Pension Scheme (NOAPS) (Central Share)	5.33
52	44	2236-02-101-05	Scheme for Adolescent Girls (SAG) (State share)	0.03
53	44	2236-02-101-05	Scheme for Adolescent Girls (SAG) (State share)	0.00
54	44	2236-02-101-05	Scheme for Adolescent Girls (SAG) (State share)	0.04
55	44	2235-02-102-95	Saksham Anganwadi (State share)	5.88
56	44	2235-02-102-95	Saksham Anganwadi (State share)	1.17
57	44	2235-02-102-95	Saksham Anganwadi (State share)	4.88
58	44	2235-02-104-33	Indira Gandhi National Widow Pension Scheme (IGNWPS) (Central Share)	2.06
59	44	2235-02-104-33	Indira Gandhi National Widow Pension Scheme (IGNWPS) (Central Share)	0.14
60	44	2235-02-104-33	Indira Gandhi National Widow Pension Scheme (IGNWPS) (Central Share)	0.47
61	44	2235-02-104-34	Indira Gandhi National Disability Pension Scheme (IGNDPS) (Central Share)	0.28
62	44	2235-02-104-34	Indira Gandhi National Disability Pension Scheme (IGNDPS) (Central Share)	0.05
63	44	2235-02-104-34	Indira Gandhi National Disability Pension Scheme (IGNDPS) (Central Share)	0.15
64	44	2235-03-102-01	National Family Benefit Scheme (NFBS) (Central Share)	0.02
65	44	2235-03-102-01	National Family Benefit Scheme (NFBS) (Central Share)	0.20
66	44	2235-02-800-01	Welfare of Transgender	0.07
67	45	3452-01-800-12	Organizing Orange Festival	2.00
68	47	2225-01-277-07	State Share of Pre-Matric Scholarship for SC Students	0.06
69	47	2225-03-277-12	PM-YASASVI (Post Matric Scholarship for OBC, EBC & DNT) (Central Share)	2.37
70	47	2225-03-277-13	PM-YASASVI (Pre-Matric Scholarship for OBC, EBC & DNT) (Central Share)	1.32
71	47	2225-01-277-06	Post Matric Scholarship for SC Students (State Share)	1.10
72	47	2225-03-277-14	State Share of CSS for PM-YASASVI (Post Matric Scholarship for OBC, EBC & DNT)	0.26
73	47	2225-01-102-03	Village Development Plan for Champu Khangpok Floating Village, Loktak Lake	0.20
74	47	2225-01-277-08	Loan re-imburement to MOBEDS	0.61
Sub-Total				683.48
Opening of unauthorised Detailed Heads				
Revenue Head				
Sl. No.	Grant No.	Head of Account	Detailed Head Description	Expenditure
1	3	2052-00-090-17-05	Legal and other Miscellaneous expenses of DP	0.05
2	7	2055-00-001-01-09	Special Scheme for Surrender cum Rehabilitation of Militants	0.50
3	11	2211-00-001-20-05	Payment of Remuneration	14.14

Sl. No.	Grant No.	Head of Account	Detailed Head Description	Expenditure
4	11	2210-01-110-24-03	Strengthening for COVID-19 testing "RT-PCR, RAT and True Nat" of (Central Share)	0.10
5	17	2401-00-800-23-03	Agriculture Technology Management Agency/TSP Component	0.92
6	17	2401-00-800-20-03	PMKSY-Per Drop More Crop-TSP Component	5.27
7	17	2401-00-800-20-04	PMKSY-Per Drop More Crop-SCSP Component	0.57
8	17	2401-00-800-21-01	PMKSY-Per Drop More Crop-TSP Component	0.59
9	17	2401-00-800-21-02	PMKSY-Per Drop More Crop-SCSP Component	0.06
10	17	2401-00-800-72-01	SHC & SHM-TSP Component	0.03
11	17	2401-00-800-72-02	SHC & SHM -SCSP Component	0.07
12	19	2406-01-800-07-02	TSP Component	0.41
13	23	2801-80-001-17-02	Information Technology	0.04
14	43	2401-00-800-02-02	TSP Category	0.46
15	43	2401-00-800-02-03	General Category	0.94
16	43	2401-00-800-02-04	SCSP Category	0.04
17	43	2401-00-800-08-02	Barak River Valley Development Board	0.14
18	44	2235-02-103-31-04	Observance of International Women's Day	0.04
19	44	2236-02-101-30-02	State Share for Nutrition Program (SC)	0.91
20	44	2236-02-101-30-03	State Share for Nutrition Program (ST)	5.06
21	44	2235-02-102-54-03	Payment of Salaries and Remuneration	195.47
Sub-Total				225.81
Opening of unauthorised Sub-Heads				
Capital Head				
Sl. No.	Grant No.	Head of Account	Sub Head Description	Expenditure
1	8	5054-05-337-59	Improvement of roads including drains and culverts in Thangmeiband	3.42
2	8	5054-05-337-60	Construction of road from NH-2 Mao to Koziire Police Base Camp	10.00
3	8	4059-80-800-49	Renovation of Domes of the Assembly Secretariat	0.30
4	8	4216-01-700-11	Construction of Hon'ble Minister Shri Letpao Haokip's Quarter T-VII/E-4 Lamphel	0.76
5	8	5054-05-337-61	Improvement of Road from Teinem to SDO/ BDO, LM Block and Phalee to SDO/BDO, LM Block	0.68
6	11	4210-02-104-04	Establishment of Blood bank at CHC Nungba (NESIDS)	0.10
7	12	4217-60-051-22	Swachh Bharat Mission 2.0(Urban) Central Share	1.62
8	12	4217-60-051-23	Swachh Bharat Mission 2.0(Urban) State Share	0.18
9	12	4217-60-051-24	Construction of brick fencing and leachate sump with pucca drain at Solid Waste Management Plant, Lamdeng	1.00
10	12	4217-01-051-01	Construction of New Vendor Shed at Temporary Market, Khwairamband Keithel	4.90
11	15	4408-01-190-01	Manipur Food & Distribution Corporation Limited	5.00
12	17	4705-00-800-06	CADWM of Thoubal Multipurpose Project (Phase-III)	1.60
13	17	4705-00-800-07	Dolaitabi Multipurpose Project	0.49
14	18	4403-00-800-11	Purchase of land for Pony Conservation	2.19
15	19	4406-01-800-01	National Mission for Green India	0.43
16	19	4406-01-800-01	National Mission for Green India	0.04
17	19	5425-00-800-05	State component of Rejuvenation and Conservation of Nambul River at Imphal (NRCP)	3.00
18	21	4851-00-101-01	Setting up of Industrial Estate under MSE-CDP Scheme (State Share)	3.65
19	21	4851-00-101-01	Setting up of Industrial Estate under MSE-CDP Scheme (State Share)	3.90

Sl. No.	Grant No.	Head of Account	Sub Head Description	Expenditure
20	21	4860-60-102-03	Construction of drainage system from industrial units to Common Effluent Treatment Plant (CETP) at Nilakuthi Food Park	1.77
21	25	4202-03-800-20	Establishment of Digital Experience Centre	8.51
22	25	4202-03-800-21	Dev. of Chingei Lampak Sports Ground, Moirang	0.50
23	30	4575-60-800-18	Construction of New ILP Counter at Jiribam	1.23
24	30	4575-60-800-19	Special Development Fund for Border and Under-Development Districts	20.60
25	30	4575-60-800-20	Construction of 21 playgrounds in Kuilong Village, Tamei Sub-Division, Tamenglong District	1.05
26	41	4202-04-800-22	Upgradation of Kangla Helipad and adjoining structures temples	1.00
27	41	4202-04-800-24	Upgradation of Auditorium of INA Museum	0.50
28	41	4202-04-800-23	Bioremediation and Improvement of Water Bodies at Officer Colony Sanjenthong	0.53
29	43	4401-00-800-05	Construction of Rural Market Sheds	1.50
30	44	4235-02-800-50	Construction Old Age Home	2.00
31	45	5452-01-101-29	Construction of Tensile Roofing of Bhagyachandra Open Air Theatre (BOAT)	1.41
32	53	5425-01-800-06	Setting up of CIIT (State Share)	20.00
33	53	5425-00-800-08	LAN project at Civil Secretariat, Mantripukhri	13.40
Sub-Total				117.25
Opening of unauthorised Detailed-Heads				
Capital Head				
Sl. No.	Grant No.	Head of Account	Detailed Head Description	Expenditure
1	11	4210-01-110-20-02	Establishment of Trauma Care Central at CHC Nungba, Noney District	0.10
2	11	4210-01-110-20-03	Infrastructure Development of Maternity & Child Hospital Imphal East	0.10
3	12	4217-01-800-12-02	SCSP Component	1.41
4	12	4217-01-800-12-03	State Matching Share of NULM SCSP Component	0.16
5	12	4217-01-800-12-04	TSP Component	0.27
6	12	4217-01-800-12-05	State Matching Share of NULM TSP Component	0.03
7	12	4217-01-800-08-02	SCSP Component	3.71
8	12	4217-01-800-08-03	TSP Component	1.94
9	12	4217-01-800-08-04	Establishment and TPQM Component	0.17
10	12	4217-01-800-08-05	Capacity Building and IEC Component	0.20
11	19	5425-00-208-03-05	Integrated Management Plan of Waithou Phumnom Pat (WPP) Wetland for Conservation & Management (Central Share)	12.65
12	19	5425-00-208-03-06	State Share of Integrated Management Plan (IMP) of Waithou Phumnom Pat (WPP) Wetland for Conservation & Management	1.41
13	30	4575-60-800-15-04	State Road, Agriculture and Soil	49.28
Sub-Total				71.42
Total				1097.95

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 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
1	GAD, Manipur Secretariat	Deputy Secretary (GAD), Government of Manipur	SBI, Imphal Secretariat	10329727542	Current	206.36	1	112.71	1
2	DC Executive Director DRDA Ukhrol MSDP	Deputy Commissioner	UCO Bank, Ukhrol Branch	30020110123959	Saving	81.67	1	53.70	1
3	ICDS Scheme Anganwadi	DC and District Programme Officer	UCO Bank, Ukhrol Branch	30020110035771	Saving	22.22	1	45.93	1
4	CMHT Ukhrol	Medical Superintendent and District Co-ordinator	UCO Bank, Ukhrol Branch	30020110096185	Saving	81.67	1	52.84	1
5	SDO, Chilivai Phaibung	SDO, Chilivai Phaibung	UCO Bank, Phaibung Khullen Branch	33920110000090	Saving	0.00	1	1.00	1
6	Programme office Chilivai Phaibung	Programme officer Chilivai Phaibung	UCO Bank, Phaibung Khullen Branch	33920110000113	Saving	0.00	1	9.79	1
7	CEO Fish farmers development agency, Imphal (Fisheries)	T. Romi Singh	MSCB, Old Assembly Road	10601395184	Saving	9.35	1	0.51	1
8	CEO Fish farmers development agency, Thoubal (Fisheries)	E. Shyam Meitei	MSCB, Old Assembly Road	10601395195	Saving	3.65	1	1.16	1
9	CEO Fish farmers development agency, Chandel (Fisheries)	Sumpi Pekham Anal	MSCB, Old Assembly Road	10601398038	Saving	5.18	1	0.05	1
10	CEO Fish farmers development agency, Churachandpur (Fisheries)	Hemchandra N	MSCB, Old Assembly Road	10601398049	Saving	3.42	1	1.64	1
11	CEO Fish farmers development agency, Bishnupur (Fisheries)	T. Shyamananda Singh	MSCB, Old Assembly Road	10601398050	Saving	4.22	1	0.03	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
12	CEO Fish farmers development agency, Senapati (Fisheries)	Md. Farid Khan	MSCB, Old Assembly Road	10601398072	Saving	5.61	1	2.44	1
13	Fish farmers development agency, Tamenglong (Fisheries)	Loveson Golmei	MSCB, Old Assembly Road	10601398061	Saving	6.27	1	0.06	1
14	Fish farmers development agency, Ukhrul (Fisheries)	A.S. Angam	MSCB, Old Assembly Road	10601398027	Saving	6.31	1	0.21	1
15	Education Engineering Wing, Dept. of Education DM College campus	Mayanglambam	IUCB MG Avenue, Imphal	11700244301	Current	636.59	1	636.59	1
16	Tamphasana Girls Hr. Sec. School old Lambulane campus	Vinita Devi	IUCB MG Avenue, Imphal	31700687501	Current	69.44	1	47.57	1
17	Johnstone Hr. Sec. School B.T. Road	M. Saya Devi	IUCB MG Avenue, Imphal	31700642801	Current	27.30	1	1.31	1
18	M. B. College Imphal Palace	Mairembam	IUCB MG Avenue, Imphal	34000515101	Saving	17.23	3	1.51	1
			IUCB MG Avenue, Imphal	31700045001	Current	0.04		0.03	1
			IUCB MG Avenue, Imphal	34001417401	Saving	0.01		0.01	1
19	P.G.T. College, D.M. College of Teacher Education D.M. Campus	Rajkumar Lokendra	IUCB MG Avenue, Imphal	31700390901	Current	101.48	1	48.59	1
20	Model Hr. Secondary School Sagolband khamnam	Pukhrambam	IUCB MG Avenue, Imphal	31700109401	Current	0.25	1	0.45	1
21	Ibotonsana Girl's Hr. Sec. School Imphal west	Mayanaglambam Kheroda Devi	IUCB MG Avenue, Imphal	31700463501	Current	8.40	1	2.53	1
22	C.C Higher Secondary School Imphal Sanjenthong	Laishram Reeta Devi	IUCB MG Avenue, Imphal	54000022601	Saving	9.75	1	8.26	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 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
23	DRDA DC/ED Porompat	Khomdram Reeta Devi	IUCB MG Avenue, Imphal	61700040901	Current	0.06	1	0.06	1
24	Governor's Secretariat, Raj Bhavan, Imphal	Smt. M. Meena Devi, Under Secretary	SBI, MG Avenue, Imphal	10929179308	Current	2.43	1	0.10	1
25	E.E (Elect), Meter Relay Testing Tariff & IT Division, EDM	Moirangthem Madan	SBI Imphal MG Avenue, Imphal	10383411839	Current	59.20	1	38.20	1
26	District Transport Officer, Kangpokpi	Samom Sanahal Singh	SBI Kangpokpi Branch	38676196945	Current	0.02	1	0.02	1
27	Jiri College Jiribam	RK. Sanachaobi Devi	Bandhan Bank Imphal Branch	10200006700590	Current	15.33	1	14.22	1
28	Jiribam Municipal Council	Moirangthem Surjit Singh	Bandhan Bank Imphal Branch	50210013785708	Saving	13.40	1	48.96	1
29	Deputy Commissioner Jiribam	Wairokpm Malemngamba Chenglei	Bandhan Bank Imphal Branch	10200006882536	Current	33.21	1	10.21	1
30	District Disaster Management Authority Jiribam	Wairokpm Malemngamba Chenglei	Bandhan Bank Imphal Branch	10200006876918	Current	59.31	1	58.65	1
31	Rural Infrastructure Development Fund (RIDF) TDS, Jiribam	Wairokpm Malemngamba Chenglei	Bandhan Bank Imphal Branch	50230002501450	Saving	0.00	1	3.18	1
32	Manipur Tribal Development Corporation Limited	Hanna Kamei	Bandhan Bank Imphal Branch	50180008564685	Saving	1772.51	1	153.19	1
33	Manipur Industrial Development Corporation Limited	Polem Lenin Singh	Bandhan Bank Imphal Branch	10180001279649	Current	117.76	1	282.46	1
34	Tourism	Potsangbam Kherdananda	SBI Secretariat	10329727643	Current	274.36	1	274.35	1
35	District & Sessions Court, Thoubal	Samon Ibjen	SBI Thoubal Branch, Thoubal	33810683638	Current	0.00	1	1.38	1
36	District & Sessions Court, Imphal East	W. Tonen Meitei	SBI MG Avenue, Imphal	10929179319	Current	171.89	1	143.05	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
37	District&Sessions Court, Manipur (Imphal west)	R.K. Memcha Devi	SBI MG Avenue, Imphal	10929176726	Current	764.61	1	764.61	1
38	District & Sessions Judge, Ukhrul	Binny Ngangom	PNB, Ukhrul	1719050003407	Current	0.00	1	1.11	1
39	Manipur State Legal Services Authority	Ojesh Mutum	SBI, High Court Complex	38864403427	Current	26.46	3	6.51	1
			SBI, High Court Complex	38864403620	Current	14.35		11.25	1
			SBI, High Court Complex	38863975939	Current	273.04		249.25	1
40	District and Sessions Court Churachandpur	Lamkhanpau Tonsing	SBI Churachandpur	35142590225	Current	0.00	1	0.89	1
41	District and Sessions Court Senapati	Letkho Kipgen	SBI Senapati Branch	33848241733	Current	0.37	1	2.87	1
42	Chief Medical Office, I/W	Dr. L. Joykumar Singh	SBI Paona Branch, Imphal	10383411103	Current	1.98	1	0.10	1
43	Special Court (ND&PS), Manipur	Monalisa Maibam	SBI Imphal Branch	35547717460	Current	0.00	1	5.48	1
44	Directorate of Vety. A.H.	Dr. R.K. Khogendrajit Singh	SBI M.G. Avenue	34426809528	Current	3.76	1	0.06	1
45	District Vety. Office Imphal West Babupara	Dr. Kh. Ibetombi Devi	SBI MG Avenue	34405616858	Current	0.11	1	0.10	1
46	Dist. Vety. Office, Thoubal	Dr. S. Binodkumari Devi	PNB Thoubal Branch	353050011583	Current	0.11	1	0.10	1
47	Dist. Vety. Office Churachandpur	Dr. Kh.Rajen Singh	PNB Churachandpur Branch	255050010844	Current	0.19	1	0.19	1
48	Sub-Divisional Vety. Hospital Jiribam	Dr.M. Muhindro Singh	SBI Jiribam	41057046126	Current	0.00	1	0.00	1
49	Veterinary Office, Tamenglong	Dr.Th. Chaa Mangilal	PNB Tamenglong	65350010329	Current	0.05	1	0.04	1
50	Veterinary Office, Dugailong	Dr.Th. Chaa Mangilal	PNB Tamenglong	653050014182	Current	0.01	1	0.00	1
51	DVO, Senapati	Dr. Sani Pao	SBI Senapati Branch	31104775607	Current	0.00	1	0.10	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 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
52	District Veterinary Office, Ukhrul	Dr. N. Bhubaneswar	PNB Mini Secretariat, Ukhrul	25705011431	Saving	0.01	1	0.02	1
53	Veterinary Office, Moreh	Dr. N. Indira Devi	PNB Moreh Branch	791050010355	Current	0.04	1	0.05	1
54	Project Officer ICDP	Dr. A. Devendra Singh	PNB Thangal Bazar Branch	254050021077	Current	0.05	1	41.15	1
55	Dy. Director (Dairy)	Dr. R.K. Labakeshwar	PNB Thangal Bazar Branch	254050020992	Current	0.00	1	0.00	1
56	District Veterinary Office Imphal East	Dr. L. Arunkumar Singh	PNB Thangal Bazar Branch	254050020925	Current	0.00	1	0.05	1
57	State TB Cell Lamphelpat	W. Shashi Singh	Axis Bank Thangal Bazar Imphal	915010016617054	Saving	0.04	1	0.04	1
58	State TB Cell Lamphelpat	W. Shashi Singh	Axis Bank Thangal Bazar Imphal	914010048754667	Saving	0.20	1	0.14	1
59	High Court of Manipur, Mantripukhri	Mayanglambam Chanu Nandini	-	10929179692	Current	6.48	1	1.15	1
60	Excise Commissioner	Excise Commissioner	SBI, Paona Bazar	10382411737	Current	1.93	1	1.92	1
61	Assistant Commissioner, Excise, Bishnupur Circle	Assistant Commissioner, Excise, Bishnupur Circle	UCO Bank Bishnupur	854200000296	Current	0.03	1	0.02	1
62	Project Officer (AE) Wangoi	S. Purnima Devi	SBI, Wangoi	33501011758	Current	0.04	1	0.03	1
63	Directorate for Welfare of OBC & SC	Ng. Roman Singh	HDFC Bank Ltd M.G. Avenue	50100266247710	Saving	134.62	16	139.41	1
			HDFC Bank Ltd M.G. Avenue	50100250773200	Saving	43.49		310.34	1
			HDFC Bank Ltd M.G. Avenue	50100250773259	Saving	5.58		54.77	1
			HDFC Bank Ltd M.G. Avenue	50100250772855	Saving	15.35		49.57	1
			HDFC Bank Ltd M.G. Avenue	50100250772803	Saving	0.53		54.38	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
			HDFC Bank Ltd M.G. Avenue	50100250772832	Saving	8.01		52.56	1
			HDFC Bank Ltd M.G. Avenue	50200070741966	Current	0.00		0.00	1
			HDFC Bank Ltd M.G. Avenue	50100436332118	Saving	86.31		192.02	1
			HDFC Bank Ltd M.G. Avenue	50200081988279	Current	0.00		0.00	1
			HDFC Bank Ltd Uripok Imphal	50100436331868	Saving	524.31		169.70	1
			HDFC Bank Ltd Uripok Imphal	50200077340790	Current	0.00		0.00	1
			HDFC Bank Ltd Uripok Imphal	50100436332055	Saving	414.16		205.00	1
			HDFC Bank Ltd Uripok Imphal	5020070700270	Current	0.00		0.00	1
			HDFC Bank Ltd Uripok Imphal	50100436333618	Saving	71.32		12.67	1
			HDFC Bank Ltd Uripok Imphal	50200081987786	Current	0.00		0.00	1
			PNB Secured Office Complex, Near 2 nd MR Gate, Imphal	254050033497	Current	1.90		1.90	1
64	Chief Medical Officer, Kangpokpi	Dr. Lamkhoneng Haokip	SBI, Kangpokpi Branch	11785049917	Current	8.85	1	1.25	1
65	SDO Imphal West	SDO Imphal West	SBI Paona Bazar	10383412775	Current	0.19	1	1.64	1
66	SDO Lamsang	SDO Lamsang	SBI Paona Bazar	10383412855	Current	0.02	1	0.02	1
67	SDO Patsoi	SDO Patsoi	SBI Paona Bazar	10383413745	Current	0.28	1	0.27	1
68	SDO Patsoi	SDO Patsoi	IDBI Bank Limited MG Avenue Imphal	1219104000095140	Current	0.18	1	0.18	1
69	SDO Wangoi	SDO Wangoi	SBI Wangoi Branch	33522812303	Current	0.04	1	0.00	1
70	DC Imphal West	DC Imphal West	SBI Paona Bazar	10383412050	Current	28.42	1	37.04	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 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
71	Commandant, 1st Bn. Manipur Rifles, Imphal	Ksh. Ravikumar	SBI Imphal Secretariat Branch	10329727814	Current	12.46	2	0.77	1
			SBI Imphal Secretariat Branch	35654979478	Current	0.05		0.02	1
72	Divisional Forest Officer Noney	Divisional Forest Officer Noney	SBI MG Avenue	37923592824	Current	0.00	1	0.00	1
73	Divisional Forest Officer Chandel	Divisional Forest Officer Chandel	SBI Secretariat	10329728091	Current	0.13	1	9.54	1
74	Divisional Forest Officer Kangpokpi	Divisional Forest Officer Kangpokpi	SBI Kongpokpi	11785045050	Current	1.38	1	4.85	1
75	Divisional Forest Officer Ukhrul	Divisional Forest Officer Ukhrul	PNB Ukhrul	25050010310	Current	2.21	7	2.24	1
			SBI Ukhrul	40224572680	Current	0.00		0.00	1
			HDFC Chingmeirong	500100435948243	Saving	0.00		0.00	1
			HDFC Chingmeirong	50100484204113	Saving	0.00		0.00	1
			HDFC Chingmeirong	50100484202209	Saving	0.00		0.00	1
			HDFC Chingmeirong	50100484191095	Saving	0.00		0.00	1
			HDFC Chingmeirong	50100484075992	Saving	0.00		0.00	1
76	Divisional Forest Officer Kamjong	Divisional Forest Officer Kamjong	SBI RIMS Road	504220110000468	Current	0.00	1	0.00	1
77	Divisional Forest Officer Social Forestry	Divisional Forest Officer Social Forestry	PNB, M.G. Avenue	254050032452	Current	0.10	1	0.10	1
78	Divisional Forest Officer Tengnoupal	Divisional Forest Officer Tengnoupal	SBI M.G. Avenue	37881057642	Current	40.54	1	23.36	1
79	Divisional Forest Officer Urban	Divisional Forest Officer Urban	MSCB, Assembly Road	70601099653	Current	0.00	2	0.00	1
			SBI, M.G. Avenue	37047252021	Current	0.07		0.06	1
80	Divisional Forest Officer Thoubal	Divisional Forest Officer Thoubal	SBI Thoubal	30456435543	Current	0.00	1	0.00	1
81	Divisional Forest Officer Senapati	Divisional Forest Officer Senapati	SBI Senapati	32505141827	Saving	1.76	1	3.99	1
82	Director Zoo	Director Zoo	SBI MG Avenue	34461586319	Saving	7.69	1	5.42	1
83	DCF Park & Sanctuary	DCF Park & Sanctuary	PNB Paona Bazar	484050005659	Current	1.57	1	0.09	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
84	DFO Central	DFO Central	SBI Mantripukhri	10383411975	Current	29.56	2	11.73	1
			SBI Mantripukhri	34745272704	Current	0.15		0.15	1
85	Divisional Forest Officer, Tamenglong	Divisional Forest Officer, Tamenglong	Axis Bank	92101002650944	Saving	0.06	2	0.07	2
			PNB & Sind Bank	6751100000256	Current	1.82		2.31	
86	DFO Soil II	DFO Soil II	SBI MG Avenue	37333049739	Current	0.25	1	0.25	1
87	DFO Churachandpur	DFO Churachandpur	SBI MG Avenue	39398451112	Current	0.10	1	0.10	1
88	DFO Pherzawl	DFO Pherzawl	SBI MG Avenue	37317892679	Current	0.10	1	0.09	1
89	DFO Jiribam	DFO Jiribam	SBI MG Avenue	33750802381	Current	0.00	1	3.45	1
90	Principal Chief Conservator & HoFF	Principal Chief Conservator & HoFF	HDFC MG Avenue	50100479735476	Saving	1103.22	5	234.59	5
			SBI MG Avenue	34331811160	Current	1163.18		141.16	
			HDFC MG Avenue	50100480029055	Saving	96.14		118.46	
			HDFC Uripok	50100489449636	Saving	0.00		31.63	
			SBI MG Avenue	34450184990	Current	0.05		0.05	
91	Noney PHE Division, PHED, Manipur	Noney PHE Division, PHED, Manipur	ICICI Bank Ltd. Keishampat Branch	246305003446	Current	11.41	2	0.76	2
			PNB, Tamenglong	653050016588	Current	0.41		4.11	
92	Thoubal PHE Division, PHED, Manipur	Thoubal PHE Division, PHED, Manipur	SBI, MG Avenue, Imphal	38665790943	Current	14.33	1	9.49	1
93	Water Supply Maint. No. II, PHED	L. Lrish Singh	SBI, MG Avenue, Imphal	39940976450		0.05	5	0.05	5
			SBI, Paona Bazar	10383412695		0.00		23.48	
			SBI, Paona Bazar	35999920125		36.84		104.07	
			ICICI Porompat	264301001395		5.12		5.28	
			ICICI Porompat	332905500097		1.22		1.22	
94	Executive Engineer, Ukhrul PHE Division	Themreishang Marei	Punjab National Bank, Ukhrul	257050011395		10.47	3	9.78	3
			SBI, Imphal	10929181216		10.29		0.51	
			Axis Bank, Imphal	918020040502452		0.86		0.56	
95	Executive Engineer, Imphal West PHE Division	NG. Sobita Devi	SBI Paona Branch	10383413031	Current	0.00	1	23.29	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 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
96	Executive Engineer, Water Supply Store Division, PHED	W. Aruna Devi	SBI Paona Branch	38537019726	Current	0.21	1	0.05	1
97	Executive Engineer, Water Supply Maintenance-I, PHED, Manipur	Executive Engineer, Water Supply Maintenance-I, PHED, Manipur	SBI, Paona Bazar, Imphal	10383412389	Current	15.64	1	464.43	1
98	Executive Engineer, Jiribam Division	Executive Engineer, Jiribam Division	PNB, Jiribam	325050012388	Current	0.00	1	0.01	1
99	Additional Chief Engineer-I	Additional Chief Engineer-I	SBI, Paona	38550198207	Current	0.10	1	0.10	1
100	Project Director,EAP	Project Director, EAP	SBI, Paona	38562339724	Current	0.00	5	79.27	5
			SBI, Paona	38562337976	Current	0.00		0.10	
			SBI, Paona	38562338970	Current	2.73		0.00	
			SBI, Paona	38653373458	Current	23.59		0.33	
			SBI, Paona	32872190502	Current	555.64		436.37	
101	Executive Engineer, Kakching Division	Executive Engineer, Kakching Division	PNB, Kakching	256010881296	Current	0.12	2	0.13	2
			UCO Bank, Kakching	29990110063842	Current	0.00		0.00	
102	Executive Engineer, Tengnoupal Division	Executive Engineer, Tengnoupal Division	Manipur Rural Bank	9001010157162	Current	0.00	2	15.08	2
			Bank of Baroda, M.G. Avenue	79030100002894	Saving	0.05		0.05	
103	Executive Engineer, Store Division	Executive Engineer, Store Division	SBI, High Court	38608563087	Current	0.02	1	0.02	1
	Executive Engineer, Churachandpur Division	Executive Engineer, Churachandpur Division	MRB, Churachandpur	255050016649	Saving	0.00	4	0.04	4
			PNB, Churachandpur	9020010114356	Saving	0.00		0.12	
			PNB	255050010632	Saving	0.00		6.74	
			Axis	921010037314698	Saving	0.00	1.29		
104	Executive Engineer, Highway South Division	Executive Engineer, Highway South Division	Axis Bank, Paona	92102005867584	Current	0.00	2	773.88	2
			Manipur Rural Bank	9001010156691	Current	0.00		362.02	
105	Superintending Engineer, National Highway Circle	Superintending Engineer, National Highway Circle	SBI Paona	33441243562	Current	0.00	1	90.82	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
106	Chief Executive Officer, Imphal East Zilla Parishad	Chief Executive Officer, Imphal East Zilla Parishad	Axis Bank, Paona Bazar	920010051470481	Saving	347.20	9	109.24	9
			MRB, Porompat	9017010003705	Saving	2.43		2.50	
			Axis Bank Porompat	918010114459645	Saving	332.21		244.89	
			Axis Bank Porompat	921010026290055	Saving	0.00		5.41	
			MRB, Porompat	9017010007448	Saving	0.03		0.03	
			Axis Bank, Porompat	920020062769452	Current	1.22		1.22	
			MRB, Porompat	9017010006294	Saving	0.05		7.46	
			Axis Bank, Porompat	920010061739471	Saving	0.39		0.40	
			MRB, Porompat	9017010007054	Saving	0.03		0.03	
107	Chief Executive Officer, Thoubal Zilla Parishad	Ksh. Umananda Singh	SBI, Thoubal, DC Office Complex	32197128597	Saving	122.84	7	7.53	7
			SBI, Thoubal, DC Office Complex	32197286600	Saving	2.37		0.39	
			ICICI Bank, Athokpam	204001001746	Saving	109.84		12.83	
108	Imphal West Zilla Parishas, Lamphel	K. Jadumani Singh	HDFC Bank, Paona Bazar	50100408014286	Saving	135.07	1	15.14	1
			HDFC Bank, Lamphel	50100354459630	Saving	154.68		86.95	
			Indian Bank, Paona Bazar	50153794799	Saving	0.23		0.24	
			SBI, Paona Bazar	33719886894	Current	0.10		0.10	
			BOB, Thangal Bazar	10160100011192	Saving	0.07		0.07	
109	Bishnupur Zilla Parishad	R.K. Dayananda	UCO, Bishnupur	8540100010331	Saving	74.45	1	17.67	1
		Laishram Manikanta Singh	HDFC, Bishnupur	50100356043934	Saving	112.16	1	91.94	1
		Laishram Manikanta Singh	UCO Bishnupur	8540110109410	Saving	0.04	1	0.05	1
		Bishnupur Zilla Parishad	UCO Bishnupur	8540100009061	Saving	0.03	1	0.04	1
110	Block Development Officer, Nambol	Block Development Officer, Nambol	UCO Bank, Bishnupur	8540210001530	Saving	1.68	1	1.68	1
111	Bishnupur C.D. Block	Bishnupur C.D. Block	HDFC Bank, Bishnupur	50100385823286	Saving	0.08	1	13.71	3

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Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
112	Wangjing Tentha CD Block	Kh. Rakesh Singh	SBI Thoubal Branch	37599056377	Current	0.05	1	0.05	1
113	BDO Jiribam C.D. Block	BDO Jiribam C.D. Block	Punjab National Bank Jiribam Branch	325010104221	Saving	0.06	2	0.07	2
			Punjab National Bank Jiribam Branch	325050012494	Current	0.02		0.02	
114	BDO Borobekra C.D. Block	BDO Borobekra C.D. Block	PNB, Jiribam	325050013059	Current	0.02	2	0.02	2
			PNB, Imaphal MG Avenue	254050032984	Current	0.01		0.01	
115	BDO, Paomata T.D. Block		SBI, Senapati	36098104624	Current	0.08	1	0.11	1
116	Directorate of Fisheries, Lamphel	Directorate of Fisheries, Lamphel	SBI, Paona Bazar, Imphal	10383411862	Current	318.75	1	178.15	1
117	District Fishery Office, Imphal West	O. Jibanlata Devi	SBI, Paona Bazar	10383412684	Saving	5.86	1	1.58	1
118	District Fishery Office, Thoubal	Sumpi Pekham	SBI, Thoubal	30454111949	Saving	2.07	1	20.65	1
119	District Fishery Office, Ukhrul	Y. Nabachandra Singh	PNB, Ukhrul	257050011420	Current	0.69	1	0.69	1
120	District Fishery Office, Bishnupur	District Fishery Office, Bishnupur	UCO Bank, Bishnupur Branch	8540200000277	Saving	2.31	1	6.81	1
121	District Fishery Office, Tamenglong	District Fishery Office, Tamenglong	PNB, Tamenglong Bazar Branch	653050010345	Current	0.03	1	0.03	1
122	District Fishery Office, Chandel	K. Jenishing Tarao	SBI, Chandel	11831661556	Current	3.74	1	0.74	1
123	District Fishery Office, Churachanpur	K. Dineshwar	Punjab National Bank	255050010708	Current	7.11	1	7.10	1
124	Principal, Bishnupur Hr. Sec. School	Principal, Bishnupur Hr. Sec. School	UCO Bank Bishnupur	08540200000058	Current	0.37	1	0.07	1
125	BDO, Moirang	BDO, Moirang	UCO Bank Bishnupur	08540200000069	Current	0.03	1	0.02	1
126	BDO, Bishnupur	BDO, Bishnupur	UCO Bank Bishnupur	08540200000098	Current	0.03	1	0.03	1
127	General Manager, DIC	General Manager, DIC	UCO Bank Bishnupur	08540200000111	Current	0.73	1	0.53	1
128	Collector Land Acquisition	Collector Land Acquisition	UCO Bank Bishnupur	08540200000116	Current	6.79	1	6.77	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
129	Headmaster, Oinam Govt. Girls H/S	Headmaster, Oinam Govt. Girls H/S	UCO Bank Bishnupur	08540200000152	Current	2.57	1	0.03	1
130	Toubul Govt. H/S	Toubul Govt. H/S	UCO Bank Bishnupur	08540200000192	Current	0.02	1	0.02	1
131	Asst. Director (TASAR)	Asst. Director (TASAR)	UCO Bank Bishnupur	08540200000198	Current	0.03	1	0.03	1
132	Chief Med. Officer, BPR	Chief Med. Officer, BPR	UCO Bank Bishnupur	08540200000200	Current	0.60	1	0.09	1
133	Headmaster, Kumbi H/S	Headmaster, Kumbi H/S	UCO Bank Bishnupur	08540200000212	Current	0.04	1	0.04	1
134	Divisional Forest Officer, Bishnupur	Divisional Forest Officer, Bishnupur	UCO Bank Bishnupur	08540200000238	Current	0.30	1	0.28	1
135	DDO, Inspector of School IV	DDO, Inspector of School IV	UCO Bank Bishnupur	08540200000250	Current	0.70	1	0.37	1
136	DDO, Sub Registrar	DDO, Sub Registrar	UCO Bank Bishnupur	08540200000251	Current	0.03	1	0.02	1
137	DDO, Moirang Multi. Hr. Sec. School	DDO, Moirang Multi. Hr. Sec. School	UCO Bank Bishnupur	08540200000252	Current	0.03	1	0.02	1
138	District Officer, Horticulture & Soil Cons.	District Officer, Horticulture & Soil Cons.	UCO Bank Bishnupur	08540200000254	Current	0.12	1	0.11	1
139	H/M, Bpr. Girls H/S	H/M, Bpr. Girls H/S	UCO Bank Bishnupur	08540200000256	Current	0.01	1	0.01	1
140	EE, Electricity Dept.	EE, Electricity Dept.	UCO Bank Bishnupur	08540200000257	Current	0.34	1	0.34	1
141	Dist. Planning Officer	Dist. Planning Officer	UCO Bank Bishnupur	08540200000258	Current	0.04	1	0.03	1
142	Principal, Nambol L. Sanoi College	Principal, Nambol L. Sanoi College	UCO Bank Bishnupur	08540200000262	Current	0.00	1	9.04	1
143	District Veterinary Officer	District Veterinary Officer	UCO Bank Bishnupur	08540200000263	Current	0.09	1	0.09	1
144	H/M, Thanga Govt. H/S	H/M, Thanga Govt. H/S	UCO Bank Bishnupur	08540200000265	Current	0.02	1	0.00	1
145	Nambol Leiren Girls H/S	Nambol Leiren Girls H/S	UCO Bank Bishnupur	08540200000268	Current	0.03	1	0.02	1
146	H/M, Leimarom H/S	H/M, Leimarom H/S	UCO Bank Bishnupur	08540200000272	Current	0.03	1	0.00	1
147	H/M, Thangal Govt. H/S	H/M, Thangal Govt. H/S	UCO Bank Bishnupur	08540200000274	Current	0.01	1	0.00	1
148	H/M, Leimapokpam Public H/S	H/M, Leimapokpam Public H/S	UCO Bank Bishnupur	08540200000276	Current	0.04	1	0.04	1
149	H/M, Keinou H/S	H/M, Keinou H/S	UCO Bank Bishnupur	08540200000280	Current	0.01	1	0.01	1
150	Dist. Youth Affairs & Sports	Dist. Youth Affairs & Sports	UCO Bank Bishnupur	08540200000282	Current	0.02	1	0.00	1
151	Sub Div. Officer, Bpr.	Sub Div. Officer Bpr.	UCO Bank Bishnupur	08540200000284	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 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
152	H/M, Naree Kalyan Vidyalaya	H/M, Naree Kalyan Vidyalaya	UCO Bank Bishnupur	08540200000285	Current	0.03	1	0.02	1
153	District Supply Officer CAF & PD	District Supply Officer CAF & PD	UCO Bank Bishnupur	08540200000286	Current	0.02	1	0.04	1
154	H/M, Utlou Govt. H/S	H/M, Utlou Govt. H/S	UCO Bank Bishnupur	08540200000287	Current	0.03	1	0.03	1
155	H/M, Nambol Collegiate H/S	H/M, Nambol Collegiate H/S	UCO Bank Bishnupur	08540200000288	Current	0.03	1	0.02	1
156	Dist. Co-Operative Officer	Dist. Co-Operative Officer	UCO Bank Bishnupur	08540200000290	Current	0.11	1	0.03	1
157	EE, FCD 4/ IFCD	EE, FCD 4/ IFCD	UCO Bank Bishnupur	08540200000291	Current	0.04	1	0.03	1
158	EE, Bpr. PHED	EE, Bpr. PHED	UCO Bank Bishnupur	08540200000292	Current	7.00	1	0.04	1
159	EE, Bpr. Div. PWD	EE, Bpr. Div. PWD	UCO Bank Bishnupur	08540200000293	Current	0.79	1	22.47	1
160	Asst. Commissioner, Excise	Asst. Commissioner, Excise	UCO Bank Bishnupur	08540200000296	Current	0.03	1	0.02	1
161	Child Dev. Project Officer	Child Dev. Project Officer	UCO Bank Bishnupur	08540200000299	Current	0.56	1	0.06	1
162	Headmaster, Khoijuman H/S	Headmaster, Khoijuman H/S	UCO Bank Bishnupur	08540200000308	Current	0.01	1	0.01	1
163	Children Dev. Project Officer, Moirang	Children Dev. Project Officer, Moirang	UCO Bank Bishnupur	08540200000317	Current	0.20	1	0.06	1
164	Dist. Family Welfare Officer	Dist. Family Welfare Officer	UCO Bank Bishnupur	08540200000443	Current	0.02	1	0.02	1
165	Dist. Transport Officer	Dist. Transport Officer	UCO Bank Bishnupur	08540200000486	Current	0.02	1	0.01	1
166	Superintendent of Police, Bishnupur	Superintendent of Police, Bishnupur	UCO Bank Bishnupur	08540200000545	Current	0.06	1	0.06	1
167	Sub Div. Officer, Nambol	Sub Div. Officer, Nambol	UCO Bank Bishnupur	08540200000574	Current	0.04	1	0.03	1
168	Dist. Prog. Officer ICDS Cell	Dist. Prog. Officer ICDS Cell	UCO Bank Bishnupur	08540200000582	Current	0.08	1	0.08	1
169	Block Dev. Officer, Bishnupur	Block Dev. Officer, Bishnupur	UCO Bank Bishnupur	08540200000794	Current	0.04	1	0.04	1
170	Branch Officer Account	Branch Officer Account	UCO Bank Bishnupur	08540200000816	Current	5.63	1	6.39	1
171	C.I. College UGC	C.I. College UGC	UCO Bank Bishnupur	08540200000824	Current	0.26	1	0.24	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
172	District Information Office (DIO)	District Information Office (DIO)	UCO Bank Bishnupur	08540210000007	Current	0.22	1	0.21	1
173	District Programme Officer ICDS Cell Bishnupur	District Programme Officer ICDS Cell Bishnupur	UCO Bank Bishnupur	08540210000076	Current	1.05	1	0.06	1
174	Headmaster, Khoijuman Jr. High School	Headmaster, Khoijuman Jr. High School	UCO Bank Bishnupur	08540210000113	Current	0.03	1	0.03	1
175	Head Mistress Phadibi Jr. High School, Langpok	Head Mistress Phadibi Jr. High School, Langpok	UCO Bank Bishnupur	08540210000120	Current	0.03	1	0.02	1
176	Headmaster, Bishnupur Chaging K. Gojendro Jr High School	Headmaster, Bishnupur Chaging K. Gojendro Jr High School	UCO Bank Bishnupur	08540210000137	Current	0.03	1	0.02	1
177	Headmaster, Yumnam Khunou Aided Jr. High School	Headmaster, Yumnam Khunou Aided Jr. High School	UCO Bank Bishnupur	08540210000144	Current	0.02	1	0.01	1
178	Headmaster, Ngaikhong Khunou Jr. High School	Headmaster, Ngaikhong Khunou Jr. High School	UCO Bank Bishnupur	08540210000151	Current	0.03	1	0.03	1
179	Headmaster, Ngakchroupokpi Jr High School	Headmaster, Ngakchroupokpi Jr. High School	UCO Bank Bishnupur	08540210000168	Current	0.02	1	0.00	1
180	Head Mistress, P. Ibomcha Children Nursing Jr. High School	Head Mistress, P. Ibomcha Children Nursing Jr. High School	UCO Bank Bishnupur	08540210000175	Current	0.03	1	0.02	1
181	Head Mistress, Irom Yumpham Primary School	Head Mistress, Irom Yumpham Primary School	UCO Bank Bishnupur	08540210000205	Current	0.03	1	0.02	1
182	Headmaster, Oinam Ideal Child Welfare Primary School	Headmaster, Oinam Ideal Child Welfare Primary School	UCO Bank Bishnupur	08540210000212	Current	0.03	1	0.02	1
183	Headmaster, Ngaikhong Siphai Aided Primary School	Headmaster, Ngaikhong Siphai Aided Primary School	UCO Bank Bishnupur	08540210000229	Current	0.03	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 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
184	Headmaster, Ngaikhong Awang P/S	Headmaster, Ngaikhong Awang P/S	UCO Bank Bishnupur	08540210000236	Current	0.03	1	0.02	1
185	Headmaster, Bishnupur Thiyam Leikai Govt. Aided L.P. School	Headmaster, Bishnupur Thiyam Leikai Govt. Aided L.P. School	UCO Bank Bishnupur	08540210000243	Current	0.03	1	0.02	1
186	Headmaster, Oinam Nongthombam Mayai Leikai L.P. School	Headmaster, Oinam Nongthombam Mayai Leikai L.P. School	UCO Bank Bishnupur	08540210000250	Current	0.03	1	0.02	1
187	Headmaster, Phojing Tongba Kabui L.P. School	Headmaster, Phojing Tongba Kabui L.P. School	UCO Bank Bishnupur	08540210000267	Current	0.03	1	0.02	1
188	Headmaster, Cingmei Kabui L.P. School	Headmaster, Cingmei Kabui L.P. School	UCO Bank Bishnupur	08540210000281	Current	0.07	1	0.06	1
189	Head Mistress, Ayokpa Kabu L.P. School	Head Mistress, Ayokpa Kabu L.P. School	UCO Bank Bishnupur	08540210000298	Current	0.03	1	0.02	1
190	Head Mistress, Nachou Mamang Aided L.P. School	Head Mistress, Nachou Mamang Aided L.P. School	UCO Bank Bishnupur	08540210000304	Current	0.03	1	0.02	1
191	Headmaster, Bishnupur Kha Shantipur L.P. Shcool	Headmaster, Bishnupur Kha Shantipur L.P. Shcool	UCO Bank Bishnupur	08540210000311	Current	0.02	1	0.00	1
192	Headmaster, Namoikhul L.P. School	Headmaster, Namoikhul L.P. School	UCO Bank Bishnupur	08540210000328	Current	0.03	1	0.03	1
193	Head Mistress, Ningthoukhong Awang Chingkam Khunou Aided L.P. School	Head Mistress, Ningthoukhong Awang Chingkam Khunou Aided L.P. School	UCO Bank Bishnupur	08540210000335	Current	0.02	1	0.01	1
194	Headmaster, Utlou Mamang P/S	Headmaster, Utlou Mamang P/S	UCO Bank Bishnupur	08540210000342	Current	0.03	1	0.02	1
195	Headmaster, Zimthiang L.P. School	Headmaster, Zimthiang L.P. School	UCO Bank Bishnupur	08540210000366	Current	0.03	1	0.03	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
196	Headmaster, Potshangbam Girls L.P. School	Headmaster, Potshangbam Girls L.P. School	UCO Bank Bishnupur	08540210000373	Current	0.03	1	0.02	1
197	Headmaster, Kha Sanjenbam Girl's L.P. School	Headmaster, Kha Sanjenbam Girl's L.P. School	UCO Bank Bishnupur	08540210000434	Current	0.03	1	0.02	1
198	Headmaster, Haotak Tamphakhunou Aided L.P. School	Headmaster, Haotak Tamphakhunou Aided L.P. School	UCO Bank Bishnupur	08540210000465	Current	0.02	1	0.02	1
199	Headmaster, Oinam Chingjil Aided L.P. School Thanga	Headmaster, Oinam Chingjil Aided L.P. School Thanga	UCO Bank Bishnupur	08540210000472	Current	0.02	1	0.02	1
200	Headmaster, Nagram Ibungo L.P. School	Headmaster, Nagram Ibungo L.P. School	UCO Bank Bishnupur	08540210000489	Current	0.02	1	0.02	1
201	Headmaster, Wangoo Laikhong Aided L.P. School	Headmaster, Wangoo Laikhong Aided L.P. School	UCO Bank Bishnupur	08540210000502	Current	0.02	1	0.02	1
202	Headmaster, Nongmaikhong Girls Aided Primary School	Headmaster, Nongmaikhong Girls Aided Primary School	UCO Bank Bishnupur	08540210000519	Current	0.02	1	0.02	1
203	Headmaster, Heiyaikol Primary School	Headmaster, Heiyaikol Primary School	UCO Bank Bishnupur	08540210000526	Current	0.02	1	0.02	1
204	Headmaster, Khunjao Palli Primary School	Headmaster, Khunjao Palli Primary School	UCO Bank Bishnupur	08540210000533	Current	0.02	1	0.02	1
205	Headmaster, Kwakta Sabal Primary School	Headmaster, Kwakta Sabal Primary School	UCO Bank Bishnupur	08540210000540	Current	0.02	1	0.02	1
206	Headmaster, Thanga Amusana Girls Jr. High School	Headmaster, Thanga Amusana Girls Jr. High School	UCO Bank Bishnupur	08540210000564	Current	0.02	1	0.02	1
207	Headmaster, Nongmaikhong Jr. H/S	Headmaster, Nongmaikhong Jr. H/S	UCO Bank Bishnupur	08540210000571	Current	0.02	1	0.02	1
208	Headmaster, Pombikhok Jr. High School	Headmaster, Pombikhok Jr. High School	UCO Bank Bishnupur	08540210000588	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 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
209	Secretary, Laingoubi Aided Jr. High School	Secretary, Laingoubi Aided Jr. High School	UCO Bank Bishnupur	08540210000595	Current	0.02	1	0.02	1
210	Headmaster, Karang K.L. Jr. High School	Headmaster, Karang K.L. Jr. High School	UCO Bank Bishnupur	08540210000618	Current	0.02	1	0.02	1
211	Headmaster, Haogrampat Government Aided Jr. High School	Headmaster, Haogrampat Government Aided Jr. High School	UCO Bank Bishnupur	08540210000625	Current	0.02	1	0.02	1
212	Headmaster, Keibul Atomyaima Jr. High School	Headmaster, Keibul Atomyaima Jr. High School	UCO Bank Bishnupur	08540210000632	Current	0.02	1	0.02	1
213	Headmaster, L. Dhananjoy High School	Headmaster, L. Dhananjoy High School	UCO Bank Bishnupur	08540210000656	Current	0.03	1	0.03	1
214	Headmaster, Yaima Model Girls H/S	Headmaster, Yaima Model Girls H/S	UCO Bank Bishnupur	08540210000663	Current	0.03	1	0.03	1
215	Headmaster, Irengbam High School	Headmaster, Irengbam High School	UCO Bank Bishnupur	08540210000670	Current	0.00	1	0.00	1
216	Headmaster, Pinjabati H/S	Headmaster, Pinjabati H/S	UCO Bank Bishnupur	08540210000694	Current	0.02	1	0.02	1
217	Headmaster, Okshongbung Birachandra High School	Headmaster, Okshongbung Birachandra High School	UCO Bank Bishnupur	08540210000724	Current	0.03	1	0.02	1
218	Ningthoukhong Khakhunou L/P School	Ningthoukhong Khakhunou L/P School	UCO Bank Bishnupur	08540210000793	Current	0.03	1	0.02	1
219	Rural Development Orgn. Nambol A/C	Rural Development Orgn. Nambol A/C	UCO Bank Bishnupur	08540210000809	Current	0.16	1	0.11	1
220	Range Forest Officer, Bishnupur Range	Range Forest Officer, Bishnupur Range	UCO Bank Bishnupur	08540210001110	Current	0.06	1	0.06	1
221	Range Forest Officer, Moirang Range	Range Forest Officer, Moirang Range	UCO Bank Bishnupur	08540210001127	Current	0.38	1	0.38	1
222	Range Forest Office, Bishnupur Forest Division	Range Forest Office, Bishnupur Forest Division	UCO Bank Bishnupur	08540210001134	Current	0.06	1	2.06	1

Sl. No.	Name of the Office	Name of the DDO	Details of Bank Account			Amount kept as of 31 March 2022	Total No. of Bank Accounts	Amount kept as of 31 March 2023	Total No. of Bank Accounts (2022-23)
			Name and Address	Account No.	Current/Savings				
223	District and Sessions Judge, Bishnupur	District and Sessions Judge, Bishnupur	UCO Bank Bishnupur	08540210001141	Current	0.13	1	1.27	1
224	District Agriculture Officer, Bishnupur (NMSA)	District Agriculture Officer, Bishnupur (NMSA)	UCO Bank Bishnupur	08540210001165	Current	0.05	1	0.04	1
225	District Child Protection Society, Bishnupur	District Child Protection Society, Bishnupur	UCO Bank Bishnupur	08540210001547	Current	6.82	1	4.71	1
226	District Handlooms & Textiles Office, Bishnupur	District Handlooms & Textiles Office, Bishnupur	UCO Bank Bishnupur	08540210001615	Current	2.46	1	0.04	1
227	Principal Govt. ITI, Ningthoukhong	Principal Govt. ITI, Ningthoukhong	UCO Bank Bishnupur	08540210001622	Current	0.05	1	0.05	1
228	Principal, Thambal Marik College, Oinam	Principal, Thambal Marik College, Oinam	UCO Bank Bishnupur	08540210001684	Current	3.81	1	6.42	1
229	Ngaikhong High School ATL Grant	Ngaikhong High School ATL Grant	UCO Bank Bishnupur	08540210001776	Current	7.01	1	2.01	1
Total						11,204.48	299	8,336.45	299

Source: State Departments, Banks, GoM.

Appendix 3.4

(Reference: Paragraph 3.4.4)

Misclassification of Revenue Expenditure as Capital Expenditure and *vice versa* during 2022-23

(₹ in lakh)

Sl. No.	Name of the Grant	Head of Account	Budget Provision	Expenditure
Capital Expenditure booked under Revenue Head				
1	7- Police	2216-80-800-00-53 – Major works	70.00	2.28
		Total	70.00	2.28
Revenue Expenditure booked under Capital Head				
1	36 – Minor Irrigation	4702-00-102-01-27 – Minor works	7.20	59.40
		Total	7.20	59.40

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.	Number and name of Grant/Appropriation	Original provision	Supplementary	Expenditure	Savings out of Original provisional
Revenue Voted					
1	2. Council of Ministers	14.89	1.75	12.04	2.85
2	4. Land Revenue, Stamps and Registration and District Administration	137.04	4.56	115.32	21.72
3	7. Police	2,122.56	56.73	2,120.89	1.67
4	9. Information and Publicity	15.30	1.01	14.75	0.55
5	11. Medical, Health and Family Welfare Services	1,239.17	237.76	1,105.86	133.31
6	14. Department of Tribal Affairs and Hills Development	711.87	139.82	531.39	180.48
7	16. Co-operation	37.99	2.64	24.11	13.88
8	17. Agriculture	332.91	0.96	131.64	201.27
9	20. Community and Rural Development	2,329.84	712.32	1,506.05	823.79
10	22. Public Health Engineering	157.83	10.40	104.21	53.62
11	23. Power	493.25	25.13	317.95	175.30
12	25. Youth Affairs and Sports Department	72.49	0.74	52.39	20.10
13	26. Administration of Justice	75.98	11.43	41.51	34.47
14	28. State Excise	12.51	0.21	9.16	3.35
15	35. Stationery and Printing	7.24	0.22	5.14	2.10
16	38. Panchayat	138.89	23.38	56.83	82.06
17	39. Sericulture	32.89	9.37	23.72	9.17
18	41. Art and Culture	39.02	4.59	32.91	6.11
19	42. State Academy of Training	11.20	0.52	7.04	4.16
20	43. Horticulture and Soil Conservation	88.70	0.77	52.38	36.32
21	44. Social Welfare	764.39	444.36	633.69	130.70
22	47. Minorities and Other Backward Classes and Scheduled Castes Department	95.02	11.06	32.25	62.77
23	48. Relief and Disaster Management	113.15	14.19	15.64	97.51
24	49. Economics and Statistics	29.18	0.05	14.55	14.63
Sub Total		9,073.31	1,713.97	6,961.42	2,111.89
Revenue Charged					
25	Appro. 3. Manipur Public Service Commission	6.99	0.17	6.11	0.88
26	3. Secretariat	3.17	0.07	2.64	0.53
27	5. Finance Department	0.04	0.36	0.00	0.04
28	8. Public Works Department	1.99	2.01	0.03	1.96
Sub Total		12.19	2.61	8.78	3.41
Capital Voted					
29	6. Transport	36.25	0.50	0.50	35.75
30	8. Public Works Department	883.30	104.47	687.39	195.91
31	10. Education	40.99	48.72	37.06	3.93
32	11. Medical, Health and Family Welfare Services	243.05	27.28	194.91	48.14
33	12. Municipal Administration, Housing and Urban Development	416.80	45.83	148.38	268.42
34	13. Labour and Employment	100.00	0.50	100.00	0.00
35	14. Department of Tribal Affairs and Hills Development	12.04	1.77	0.00	12.04
36	17. Agriculture	47.56	18.28	2.28	45.28

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Sl. No.	Number and name of Grant/Appropriation	Original provision	Supplementary	Expenditure	Savings out of Original provisional
37	18. Animal Husbandry and Veterinary including Dairy Farming	23.67	0.68	6.96	16.71
38	19. Environment and Forest	71.27	6.37	37.24	34.03
39	25. Youth Affairs and Sports Department	66.57	6.56	23.96	42.61
40	26. Administration of Justice	28.78	6.72	21.35	7.43
41	30. Planning	1,093.22	148.79	489.82	603.40
42	36. Minor Irrigation	328.47	35.60	20.09	308.38
43	37. Fisheries	0.05	0.05	0.00	0.05
44	41. Art and Culture	15.30	1.02	13.31	1.99
45	44. Social Welfare	58.78	2.69	10.73	48.05
46	49. Economics and Statistics	0.00	0.25	0.00	0.00
Sub Total		3,466.10	456.08	1,793.98	1,672.12
Grand Total		12,551.60	2,172.66	8,764.18	3,787.42

Source: Appropriation Accounts, 2022-23.

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 (+)
Appropriation No. 2	2049-01-101-10 (V)	Interest on Market Loans	730.29	0.00	-107.29	623.00	648.99	0.00	25.99
5	2048-00-200-01 (V)	Guarantee Redemption Fund	11.88	0.00	13.12	25.00	0.00	-25.00	0.00
5	2071-01-105-09 (H)	Family Pension	94.53	0.00	-0.53	94.00	65.45	-28.56	0.00
5	2071-01-105-09 (V)	Family Pension	189.06	0.00	-14.73	174.33	193.97	0.00	19.64
7	2055-00-001-15 (V)	Centralized Procurement	38.13	0.00	-1.30	36.83	18.38	-18.45	0.00
7	2055-00-109-23 (V)	Imphal East District	132.07	0.00	-0.54	131.53	143.80	0.00	12.27
7	2055-00-109-41 (V)	Noney District	0.77	13.18	0.15	14.10	0.84	-13.26	0.00
8	5054-04-337-48 (H)	Other Road Works (EAP)	300.00	104.47	115.53	520.00	375.54	-144.46	0.00
8	5054-05-337-55 (V)	Central Road and Infrastructure Fund	13.33	0.00	16.67	30.00	12.76	-17.24	0.00
8	5054-80-800-72 (V)	Land Compensation	0.00	0.00	35.00	35.00	0.00	-35.00	0.00
10	2202-01-101-19 (H)	Primary School	103.23	0.00	66.98	170.21	158.99	-11.22	0.00
10	2202-01-101-19 (V)	Primary School	276.21	0.00	127.03	403.24	384.22	-19.02	0.00
10	2202-01-112-43 (V)	Mid-Day Meal (Central Share)	45.00	0.00	8.00	53.00	25.36	-27.64	0.00
10	2202-02-109-24 (H)	Secondary School	164.91	0.00	74.55	239.46	162.13	-77.33	0.00
10	2202-02-109-24 (V)	Secondary School	251.24	0.00	64.87	316.11	273.45	-42.66	0.00
10	2202-03-103-11 (H)	Government Colleges and Institutions	87.33	0.00	-37.00	50.33	101.27	0.00	50.94
10	2202-03-800-77 (H)	Rashtriya Uchhatar Shiksha Abhiyan (RUSA) (Central Share)	12.43	0.00	-2.43	10.00	0.00	-10.00	0.00
10	2202-03-800-77 (V)	Rashtriya Uchhatar Shiksha Abhiyan (RUSA) (Central Share)	34.50	0.00	-7.56	26.94	0.00	-26.94	0.00
10	2202-80-800-73 (V)	Samagra Shiksha (SS) (Central Share)	777.41	0.00	-302.11	475.30	320.48	-154.82	0.00
11	2210-03-103-27 (V)	National Health Mission	375.60	237.75	-95.85	517.50	326.89	-190.61	0.00
11	2210-04-102-01 (V)	National Mission on AYUSH	10.36	0.00	12.85	23.21	7.91	-15.30	0.00
11	2211-00-001-20 (V)	State Family Welfare	56.27	0.00	29.33	85.60	25.29	-60.31	0.00
11	4210-01-110-20 (V)	Non-Recurring Grant under NESIDS	25.00	0.00	0.10	25.10	0.20	-24.90	0.00

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Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supple- mentary	Re- appropriation	Total	Actual Expenditure	Final	
								Savings (-)	Excess (+)
11	4210-80-800-01 (V)	PM Ayushman Bharat Health Infrastructure Mission (PM-ABHIM)	22.22	25.00	-1.02	46.20	16.48	-29.72	0.00
12	2217-01-191-04 (V)	Scheme under 15 th FC Award	64.00	0.00	-21.50	42.50	18.07	-24.43	0.00
12	2217-01-800-20 (V)	Development of Imphal City as Smart City	163.00	0.00	31.00	194.00	96.00	-98.00	0.00
12	4217-01-800-08 (V)	PMAY-Housing for ALL	260.23	7.43	2.85	270.51	98.91	-171.60	0.00
12	4217-60-051-22 (V)	Swachh Bharat Mission 2.0 (Urban) (Central Share)	1.62	24.20	1.48	27.30	1.62	-25.68	0.00
14	2225-02-794-31 (V)	Scheme under Pradhan Mantri Aadi Adarsh Gram Yojana (PMAAGY)	4.28	0.00	13.65	17.93	4.28	-13.65	0.00
14	2225-02-800-07 (V)	Post Matric Scholarships Scheme	60.00	0.00	9.91	69.91	47.69	-22.22	0.00
14	3604-00-200-16 (H)	Scheme under 15 th FC Award	78.43	60.15	18.28	156.86	0.00	-156.86	0.00
15	2408-01-101-11 (V)	Decentralised Procurement of rice under NFSA (Central Share)	80.00	0.00	-5.00	75.00	0.00	-75.00	0.00
17	2401-00-800-01 (V)	Sub Mission on Agricultural Mechanization (SMAM) (Central Share)	63.70	0.00	-3.34	60.36	15.00	-45.36	0.00
17	2401-00-800-20 (V)	Pradhan Mantri Krishi Sinchayee Yojana (PMKSY) (Central Share)	63.25	0.00	15.48	78.73	39.00	-39.73	0.00
17	2401-00-800-22 (V)	Rashtriya Krishi Vikas Yojna (RKVY) (Central Share)	46.00	0.00	-10.14	35.86	6.82	-29.04	0.00
17	2401-00-800-23 (V)	Support to State Extension Programme for Extension Reform (Central Share)	24.95	0.96	-8.02	17.89	1.25	-16.64	0.00
17	4705-00-800-04 (V)	State Matching Share (Loan from NABARD under LTIF)	20.29	0.00	-0.01	20.28	0.00	-20.28	0.00
17	4705-00-800-06 (V)	CADWM of Thoubal Multipurpose Project (Phase-III)	1.60	18.29	10.77	30.66	1.60	-29.06	0.00
18	2403-00-101-04 (V)	District/Sub-Divisional Veterinary Hospital and Dispensaries	27.38	0.00	1.86	29.24	18.53	-10.71	0.00
19	2402-00-102-28 (V)	Loktak Development	35.25	0.00	2.41	37.66	23.21	-14.45	0.00
19	2406-01-800-43 (H)	Green India Mission (Central Share)	22.00	0.00	-2.00	20.00	0.00	-20.00	0.00
19	2406-01-800-58 (H)	Scheme under EAP	30.00	0.00	-15.00	15.00	2.00	-13.00	0.00
20	2501-01-800-03 (V)	Shyam Prasad Mukherji RURBAN Mission (SPMRM)	35.00	0.00	-8.71	26.29	0.00	-26.29	0.00

Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supple- mentary	Re- appropriation	Total	Actual Expenditure	Final	
								Savings (-)	Excess (+)
20	2505-02-101-02 (H)	MGNREGA (Central Share)	1,285.12	0.00	-360.16	924.96	665.24	-259.72	0.00
20	2505-02-101-02 (V)	MGNREGA (Central Share)	321.28	0.00	130.14	451.42	321.28	-130.14	0.00
20	2505-02-101-05 (V)	Wages component under MGNREGA (Central Share)	0.00	51.66	113.51	165.17	0.00	-165.17	
20	2505-02-101-06 (H)	Administrative component under MGNREGA (Central Share)	0.00	0.00	44.44	44.44	0.00	-44.44	0.00
20	2505-02-101-06 (V)	Administrative component under MGNREGA (Central Share)	0.00	0.00	11.11	11.11	0.00	-11.11	0.00
20	2505-60-101-09 (H)	Self-Employment Programme- NRLM (Central Share)	10.20	0.00	9.55	19.75	0.00	-19.75	0.00
20	2505-60-101-09 (V)	Self-Employment Programme- NRLM (Central Share)	49.80	0.00	29.22	79.02	25.68	-53.34	0.00
20	2505-60-101-16 (V)	NRLM ST Component (Central Share)	0.00	0.00	16.23	16.23	0.00	-16.23	0.00
20	2515-00-800-02 (V)	Pradhan Mantri Awas Yojana - Gramin (PMAYG) (Central Share)	209.54	0.00	-63.44	146.10	110.20	-35.90	0.00
20	2515-00-800-04 (V)	Central Share for PMAY-G (ST Component)	0.00	0.00	97.80	97.80	48.90	-48.90	0.00
20	4515-00-103-01 (H)	Pradhan Mantri Gram Sadak Yojana (PMGSY)	1,362.50	0.00	-20.00	1,342.50	286.31	-1,056.19	0.00
21	2851-00-103-01 (V)	National Handloom Development Programme (NHDP)	18.65	0.00	6.15	24.80	3.20	-21.60	0.00
22	4215-01-102-42 (H)	Jal Jeevan Misson (Central Share)	212.32	0.00	43.68	256.00	0.00	-256.00	0.00
22	4215-01-102-42 (V)	Jal Jeevan Misson (Central Share)	212.32	0.00	43.68	256.00	0.00	-256.00	0.00
22	4215-02-102-01 (V)	Swachh Bharat Mission (Gramin) (Central Share)	20.58	0.00	0.35	20.93	0.00	-20.93	0.00
22	4215-02-106-02 (V)	Integrated Sewerage System for Imphal City (Phase-II) (EAP)	385.00	0.00	-229.00	156.00	0.00	-156.00	0.00
26	4059-60-800-06 (V)	Court at Kakching, Noney and Senapati	11.54	0.00	-0.01	11.53	1.00	-10.53	0.00
30	2575-02-796-01 (H)	Pradhan Mantri Krishi Sinchayee Yojana 2.0 (Central Share)	0.00	0.00	35.32	35.32	0.00	-35.32	0.00
30	3451-00-800-20 (V)	Equity fund for Manipur Start up Policy 2016	100.00	0.00	-50.00	50.00	0.00	-50.00	0.00

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Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supple- mentary	Re- appropriation	Total	Actual Expenditure	Final	
								Savings (-)	Excess (+)
30	4575-60-800-04 (H)	Central Assistance under Hill Area Development Programme (HADP) to Tamenglong District	52.22	0.00	-30.22	22.00	6.15	-15.85	0.00
30	4575-60-800-07 (V)	Special Assistance to States for Capital Expenditure	800.00	148.78	51.22	1,000.00	401.60	-598.40	0.00
36	4702-00-101-11 (V)	PMKSY- Surface Minor Irrigation (SMI) (Central Share)	106.40	35.60	4.04	146.04	0.00	-146.04	0.00
37	2405-00-800-10 (V)	Pradhan Mantri Matsya Sampada Yojana (Central Share)	30.00	0.00	-0.36	29.64	8.47	-21.17	0.00
38	2515-00-101-09 (V)	Rashtriya Gram Swaraj Abhiyan (RGSA)	9.32	0.00	17.89	27.21	9.49	-17.72	0.00
38	2515-00-101-12 (V)	Schemes under 15th FC Award	56.59	23.38	32.62	112.59	27.44	-85.15	0.00
40	4700-03-800-01 (V)	Thoubal River Irrigation Project	17.43	0.00	14.39	31.82	11.00	-20.82	0.00
40	4700-03-800-12 (V)	Thoubal River Irrigation Project	96.00	0.00	-50.94	45.06	28.64	-16.42	0.00
40	4700-05-800-01 (V)	ERM Loktak Lift Irrigation Project (RIDF)	39.00	0.00	44.32	83.32	54.88	-28.44	0.00
40	4711-01-103-01 (V)	Civil Works	8.84	0.00	15.51	24.35	0.00	-24.35	0.00
40	4711-03-103-02 (V)	Rejuvenation of Lamphelpat Water body (EAP)	195.00	0.00	-143.00	52.00	0.00	-52.00	0.00
40	4711-03-103-08 (V)	Flood Management and Border Area Programme	411.00	0.00	-251.00	160.00	50.33	-109.67	0.00
43	2401-00-800-01 (V)	Mission for Integrated Development of Horticulture (Central Share)	37.00	0.77	-1.80	35.97	12.17	-23.80	0.00
44	2235-02-102-54 (H)	Integrated Child Development Services Scheme (Central Share)	158.12	25.88	-23.04	160.96	120.43	-40.53	0.00
44	2235-02-102-54 (V)	Integrated Child Development Services Scheme (Central Share)	184.02	32.94	-15.99	200.97	152.83	-48.14	0.00
44	2235-02-102-94 (V)	Saksham Anganwadi (Central Share)	0	159.37	27.13	186.50	63.40	-123.10	0.00
44	2235-02-102-95 (H)	Saksham Anganwadi (State share)	0.00	0.00	23.28	23.28	4.87	-18.41	0.00
44	2235-02-102-95 (V)	Saksham Anganwadi (State share)	0.00	0.00	28.46	28.46	7.04	-21.42	0.00
44	2236-02-101-51 (H)	Supplementary Nutrition Programme (SNP) (Central Share)	0.00	32.64	6.54	39.18	0.00	-39.18	0.00
44	2236-02-101-51 (V)	Supplementary Nutrition Programme (SNP) (Central Share)	0.00	40.92	6.97	47.89	0.00	-47.89	0.00
44	2236-02-101-53 (V)	Poshan Abhiyaan (Central Share)	0.00	0.00	12.30	12.30	0.00	-12.30	0.00

Appropriation/ Grant No.	Head of Account	Nomenclature	Original	Supple- mentary	Re- appropriation	Total	Actual Expenditure	Final	
								Savings (-)	Excess (+)
44	4235-02-800-36 (H)	Construction of Anganwadi Centres (Central Share)	0.00	0.00	14.07	14.07	0.00	-14.07	0.00
44	4235-02-800-36 (V)	Construction of Anganwadi Centres (Central Share)	45.00	0.00	-24.75	20.25	0.00	-20.25	0.00
44	4235-02-800-39 (V)	Construction of Toilets and providing Drinking Water Facilities in Anganwadi Centres (Central Share)	8.78	2.69	12.38	23.85	7.73	-16.12	0.00
47	2225-03-277-03 (V)	Post Matric Scholarship to Other Backward Classes Students (Central Share)	30.00	0.00	-13.71	16.29	0.00	-16.29	0.00
47	2225-03-277-12 (V)	PM-YASASVI (Post Matric Scholarship for OBC, EBC & DNT) (Central Share)	1.02	11.06	20.44	32.52	2.37	-30.15	0.00
47	4225-01-800-06 (V)	Babu Jagjivan Ram Chhatrawas Yojana (BJRCY) Girls Hostel	3.54	0.00	8.67	12.21	1.71	-10.50	0.00
47	4225-04-800-24 (V)	Pradhan Mantri Jan Vikas Karyakaram (PMJVK)	540.00	0.00	-125.00	415.00	149.99	-265.01	0.00
48	2245-80-800-08 (V)	State Disaster Response Fund (SDRMF under 15th FC Award)	39.20	14.19	3.41	56.80	0.00	-56.80	0.00
50	3425-60-001-26 (V)	Promotion of Information Technology (IT)	40.00	0.00	-0.07	39.93	16.93	-23.00	0.00
50	5425-00-800-05 (V)	Manipur IT SEZ (EAP)	100.00	0.00	-50.00	50.00	0.00	-50.00	0.00
Total			12,040.08	1,071.31	-499.88	12,611.51	6,235.66	-6484.70	108.84

Source: Detail Appropriation Accounts, 2022-23.

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/Appropriation	Total provision	Savings	Per cent
Revenue Voted				
1.	2 Council of Ministers	16.64	4.60	27.64
2.	6 Transport	22.62	9.03	39.92
3.	11 Medical Health and Family Welfare Services	1,476.93	371.07	25.12
4.	12 Municipal Administration Housing and Urban Development	360.76	147.30	40.83
5.	13 Labour and Employment	418.95	391.92	93.55
6.	14 Department of Tribal Affairs and Hills Development	851.70	320.30	37.61
7.	15 Consumer Affairs Food and Public Distribution	167.77	118.51	70.64
8.	16 Co-operation	40.63	16.52	40.66
9.	17 Agriculture	333.87	202.23	60.57
10.	18 Animal Husbandry and Veterinary including Dairy Farming	214.21	127.35	59.45
11.	19 Environment and Forest	672.20	511.37	76.07
12.	20 Community and Rural Development	3,042.16	1,536.11	50.49
13.	21 Textiles Commerce and Industries	184.05	137.01	74.44
14.	22 Public Health Engineering	168.23	64.02	38.05
15.	23 Power	518.38	200.43	38.66
16.	24 Vigilance and Anti-Corruption Department	8.24	2.50	30.31
17.	25 Youth Affairs and Sports Department	73.23	20.84	28.46
18.	26 Administration of Justice	87.41	45.91	52.52
19.	27 Election	20.68	8.04	38.89
20.	28 State Excise	12.72	3.56	27.98
21.	30 Planning	300.70	255.07	84.82
22.	31 Fire Protection and Control	35.88	13.96	38.90
23.	34 Rehabilitation	6.94	3.78	54.42
24.	35 Stationery and Printing	7.46	2.32	31.05
25.	36 Minor Irrigation	15.20	6.39	42.01
26.	37 Fisheries	61.97	31.03	50.07
27.	38 Panchayat	162.27	105.44	64.98
28.	39 Sericulture	42.26	18.54	43.88
29.	42 State Academy of Training	11.72	4.68	39.91
30.	43 Horticulture and Soil Conservation	89.47	37.10	41.46
31.	44 Social Welfare Department	1,208.75	575.05	47.57
32.	47 Minorities and Other Backward Classes and Scheduled Castes Department	106.08	73.83	69.60
33.	48 Relief and Disaster Management	127.34	111.70	87.72
34.	49 Economics and Statistics	29.23	14.68	50.22
35.	50 Information Technology	51.25	23.61	46.07
	Sub-Total	10,947.88	5,515.77	50.38
Capital Voted				
36.	1 State Legislature	12.00	4.80	40.00
37.	2 Council of Ministers	0.80	0.80	100.00
38.	3 Secretariat	30.00	22.72	75.74
39.	4 Land Revenue Stamps & Registration and District Administration	0.30	0.30	100.00
40.	5 Finance Department	2.60	0.77	29.51
41.	6 Transport	36.75	36.25	98.64
42.	7 Police	78.83	51.88	65.82
43.	8 Public Works Department	987.77	300.38	30.41
44.	10 Education	89.71	52.65	58.69
45.	11 Medical Health and Family Welfare Services	270.33	75.42	27.90

Sl. No.	Grant/Appropriation	Total provision	Savings	Per cent
46.	12 Municipal Administration Housing and Urban Development	462.63	314.25	67.93
47.	13 Labour and Employment	1.50	0.50	33.41
48.	14 Department of Tribal Affairs and Hills Development	13.81	13.81	100.00
49.	17 Agriculture	65.85	63.56	96.53
50.	18 Animal Husbandry and Veterinary including Dairy Farming	24.35	17.39	71.42
51.	19 Environment and Forest	77.64	40.40	52.04
52.	20 Community and Rural Development	1,716.50	1,219.27	71.03
53.	21 Textiles Commerce and Industries	26.96	17.52	64.99
54.	22 Public Health Engineering	2,180.37	1,402.57	64.33
55.	25 Youth Affairs and Sports Department	73.13	49.17	67.23
56.	26 Administration of Justice	35.50	14.15	39.86
57.	28 State Excise	1.00	0.50	50.00
58.	30 Planning	1,242.01	752.19	60.56
59.	32 Jails	1.00	1.00	100.00
60.	35 Stationery and Printing	0.50	0.50	100.00
61.	36 Minor Irrigation	364.07	343.99	94.48
62.	37 Fisheries	0.10	0.10	100.00
63.	40 Water Resources Department	868.71	663.96	76.43
64.	42 State Academy of Training	5.00	5.00	100.00
65.	44 Social Welfare Department	61.47	50.74	82.54
66.	45 Tourism	267.94	247.62	92.42
67.	47 Minorities and Other Backward Classes and Scheduled Castes Department	568.54	390.36	68.66
68.	48 Relief and Disaster Management	1.00	1.00	100.00
69.	49 Economics and Statistics	0.25	0.25	100.00
70.	50 Information Technology	143.90	96.60	67.13
	Sub-Total	9,712.81	6,252.36	64.37
Revenue Charged				
71.	5 Finance Department	0.40	0.40	100.00
72.	8 Public Works Department	4.00	3.97	99.14
73.	26 Administration of Justice	52.82	14.82	28.06
	Sub-Total	57.22	19.18	33.52
	Grand Total	20,717.91	11,787.32	57.21

Source: Appropriation Accounts, 2022-23.

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 utilisation in per cent					Number of Years*	Budget 2022-23 (₹ in crore)	Total Budget for five years (₹ in crore)
			2018-19	2019-20	2020-21	2021-22	2022-23			
1.	6	Transport	88.86	28.49	86.96	36.38	23.73	3	59.36	184.03
2.	12	Municipal Administration, Housing and Urban Development	38.47	43.32	37.09	32.47	43.95	5	823.39	3866.01
3.	13	Labour and Employment	24.26	56.27	79.17	11.47	6.66	3	420.45	1029.85
4.	15	Consumer Affairs Food and Public Distribution	91.34	63.66	62.00	59.23	31.40	1	172.77	519.60
5.	17	Agriculture	42.69	51.46	57.48	36.30	33.50	3	399.72	1846.82
6.	18	Animal Husbandry and Veterinary including Dairy Farming	71.94	46.63	59.99	39.23	39.33	3	238.56	1026.32
7.	19	Environment and Forest	82.02	20.60	27.13	31.33	26.41	4	749.84	3149.52
8.	20	Community and Rural Development	50.71	54.41	56.25	29.51	42.10	2	4758.66	19075.00
9.	21	Commerce and Industries	38.95	33.90	36.44	26.01	26.76	5	211.01	965.69
10.	22	Public Health Engineering	92.31	82.49	64.41	47.55	37.55	2	2348.60	6128.44
11.	30	Planning	36.29	22.99	23.52	18.58	34.71	5	1542.71	4172.43
12.	34	Rehabilitation	73.34	41.71	91.66	58.77	45.58	2	6.94	32.22
13.	36	Minor Irrigation	38.76	21.28	51.04	16.24	7.62	4	379.27	1370.93
14.	37	Fisheries	75.10	74.02	67.27	51.11	49.85	1	62.07	271.54
15.	38	Panchayat	75.39	70.35	54.22	73.73	35.02	1	162.27	840.79
16.	40	Water Resources Department	61.84	31.62	52.79	30.01	27.55	3	939.36	3016.00
17.	42	State Academy of Training	68.52	67.00	69.48	52.60	42.12	1	16.72	44.64
18.	45	Tourism	82.96	54.16	41.87	21.06	19.01	3	316.57	1046.20
19.	47	Minorities and Other Backward Classes Department	60.63	40.23	35.92	26.02	31.19	4	674.62	2794.76
20.	48	Relief and Disaster Management	39.33	64.75	40.51	21.87	12.19	4	128.34	711.27
21.	49	Economics and Statistics	76.66	59.86	67.30	46.20	49.36	2	29.48	123.60
22.	50	Information Technology	36.39	97.09	74.98	49.28	38.40	3	195.15	504.37

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. and Name	2018-19	2019-20	2020-21	2021-22	2022-23
Revenue Voted						
1.	2 Council of Ministers	1.15	1.14	2.44	1.36	4.60
2.	3 Secretariat	4.97	20.00	17.93	46.92	30.20
3.	4 Land Revenue, Stamps & Registration and District Administration	27.97	58.40	74.65	85.53	26.28
4.	6 Transport	2.62	10.33	4.14	20.73	9.03
5.	7 Police	167.44	324.25	441.99	238.28	58.40
6.	8 Public Works Department	71.57	99.36	88.46	66.94	19.09
7.	10 Education	141.60	526.04	819.97	822.93	418.39
8.	11 Medical, Health and Family Welfare Services	90.31	132.68	115.97	297.23	371.07
9.	12 Municipal Administration, Housing and Urban Development	134.23	103.40	226.40	299.16	147.30
10.	14 Department of Tribal Affairs and Hills Development	226.33	239.48	234.50	214.38	320.30
11.	15 Consumer Affairs, Food and Public Distribution	9.75	29.82	33.42	34.09	118.51
12.	17 Agriculture	110.41	90.11	100.19	193.66	202.23
13.	18 Animal Husbandry and Veterinary including Dairy Farming	33.97	80.52	95.60	133.25	127.35
14.	19 Environment and Forest	36.45	507.74	585.85	463.29	511.37
15.	20 Community and Rural Development	897.02	852.45	1491.41	3798.49	1536.11
16.	21 Textiles, Commerce and Industries	94.74	116.88	122.26	126.72	137.01
17.	22 Public Health Engineering	5.60	14.37	62.00	29.69	64.02
18.	23 Power	9.34	31.54	50.41	120.09	200.43
19.	25 Youth Affairs and Sports Department	1.07	19.28	21.33	16.71	20.84
20.	26 Administration of Justice	36.75	28.83	28.94	26.69	45.91
21.	28 State Excise	3.25	1.82	4.72	8.40	3.56
22.	30 Planning	124.00	102.68	74.56	751.38	255.07
23.	31 Fire Protection and Control	1.99	1.15	2.25	4.62	13.96
24.	36 Minor Irrigation	4.64	3.95	4.52	5.42	6.39
25.	37 Fisheries	9.36	9.18	17.73	38.15	31.03
26.	38 Panchayat	25.89	52.65	111.16	40.18	105.44
27.	40 Water Resources Department	10.65	18.33	17.01	20.88	16.63
28.	41 Art and Culture	2.90	11.28	5.76	9.47	10.70
29.	42 State Academy of Training	2.15	1.87	1.97	3.94	4.68
30.	43 Horticulture and Soil Conservation	20.50	36.76	25.87	46.72	37.10
31.	44 Social Welfare Department	134.63	231.80	270.89	236.11	575.05
32.	45 Tourism	2.25	5.80	18.58	16.51	8.77
33.	47 Minorities and Other Backward Classes and Scheduled Castes Department	8.62	12.22	55.15	71.31	73.83
34.	48 Relief and Disaster Management	100.22	47.73	73.64	123.38	111.70
35.	49 Economics and Statistics	4.03	8.39	8.33	16.41	14.68
Revenue Charged						
36.	26 Administration of Justice	7.59	11.60	41.17	42.63	14.82
Capital Voted						
37.	1 State Legislature	1.80	1.80	3.90	1.50	4.80
38.	3 Secretariat	15.64	9.90	15.04	38.61	22.72
39.	7 Police	19.85	13.48	25.53	42.52	51.88
40.	8 Public Works Department	372.73	423.42	243.71	366.43	300.38

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Sl.	Grant No. and Name	2018-19	2019-20	2020-21	2021-22	2022-23
41.	10 Education	12.68	19.72	15.35	19.70	52.65
42.	11 Medical, Health and Family Welfare Services	69.37	45.66	21.38	112.25	75.42
43.	12 Municipal Administration, Housing and Urban Development	289.37	301.69	333.29	207.10	314.25
44.	14 Department of Tribal Affairs and Hills Development	30.14	42.98	10.58	13.87	13.81
45.	17 Agriculture	70.10	70.98	73.12	56.47	63.56
46.	22 Public Health Engineering	25.42	60.24	330.56	939.27	1402.57
47.	25 Youth Affairs and Sports Department	1.52	10.99	7.24	62.71	49.17
48.	26 Administration of Justice	33.10	39.90	21.20	66.78	14.15
49.	30 Planning	158.22	108.78	314.71	391.03	752.19
50.	36 Minor Irrigation	91.17	196.99	130.78	248.87	343.99
51.	40 Water Resources Department	168.99	314.07	219.70	411.92	663.96
52.	44 Social Welfare Department	24.42	42.42	26.29	61.30	50.74
53.	45 Tourism	8.36	21.83	112.42	284.85	247.62
54.	47 Minorities and Other Backward Classes and Scheduled Castes Department	107.06	152.73	421.83	524.99	390.36

Source: Appropriation Accounts, 2018-23.

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
Revenue Voted						
1.	1	State Legislature	241.58	237.15	4.42	0.00
2.	2	Council of Ministers	16.64	12.04	4.60	0.00
3.	4	Land Revenue Stamps & Registration and District Administration	141.60	115.32	26.28	0.00
4.	5	Finance Department	3,232.18	2,818.18	414.00	0.00
5.	7	Police	2,179.29	2,120.89	58.40	0.00
6.	9	Information and Publicity	16.30	14.75	1.56	0.00
7.	11	Medical Health and Family Welfare Services	1,476.93	1,105.86	371.07	0.00
8.	14	Department of Tribal Affairs and Hills Development	851.70	531.39	320.30	0.00
9.	16	Co-operation	40.63	24.11	16.52	0.00
10.	17	Agriculture	333.87	131.64	202.23	0.00
11.	20	Community and Rural Development	3,042.16	1,506.05	1,536.11	0.00
12.	22	Public Health Engineering	168.23	104.21	64.02	0.00
13.	23	Power	518.38	317.95	200.43	0.00
14.	25	Youth Affairs and Sports Department	73.23	52.39	20.84	0.00
15.	26	Administration of Justice	87.41	41.51	45.91	0.00
16.	28	State Excise	12.72	9.16	3.56	0.00
17.	29	Sales Tax Other Taxes/Duties on Commodities and Services	7.82	7.74	0.08	0.00
18.	31	Fire Protection and Control	35.88	21.92	13.96	0.00
19.	33	Home Guards	56.52	54.64	1.88	0.00
20.	35	Stationery and Printing	7.46	5.14	2.32	0.00
21.	38	Panchayat	162.27	56.83	105.44	0.00
22.	39	Sericulture	42.26	23.72	18.54	0.00
23.	41	Art and Culture	43.61	32.91	10.70	0.00
24.	42	State Academy of Training	11.72	7.04	4.68	0.00
25.	43	Horticulture and Soil Conservation	89.47	52.38	37.10	0.00
26.	44	Social Welfare Department	1,208.75	633.69	575.05	0.00
27.	45	Tourism	48.63	39.86	8.77	0.00
28.	47	Minorities and Other Backward Classes and Scheduled Castes Department	106.08	32.25	73.83	0.00
29.	49	Economics and Statistics	29.23	14.55	14.68	0.00
Sub-Total			14,282.55	10,125.28	4,157.27	0.00
Capital Voted						
30.	2	Council of Ministers	0.80	0.00	0.80	0.00
31.	4	Land Revenue Stamps & Registration and District Administration	0.30	0.00	0.30	0.00
32.	6	Transport	36.75	0.50	36.25	0.00
33.	8	Public Works Department	987.77	687.39	300.38	0.00
34.	10	Education	89.71	37.06	52.65	0.00
35.	11	Medical Health and Family Welfare Services	270.33	194.91	75.42	0.00
36.	12	Municipal Administration Housing and Urban Development	462.63	148.38	314.25	0.00
37.	13	Labour and Employment	1.50	1.00	0.50	0.00
38.	14	Department of Tribal Affairs and Hills Development	13.81	0.00	13.81	0.00
39.	17	Agriculture	65.85	2.28	63.56	0.00

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Sl. No.	Grant No.	Grant/ Appropriation Name	Total Provision	Expenditure	Savings	Surrendered
40.	18	Animal Husbandry and Veterinary including Dairy Farming	24.35	6.96	17.39	0.00
41.	19	Environment and Forest	77.64	37.24	40.40	0.00
42.	21	Textiles Commerce and Industries	26.96	9.44	17.52	0.00
43.	25	Youth Affairs and Sports Department	73.13	23.96	49.17	0.00
44.	26	Administration of Justice	35.50	21.35	14.15	0.00
45.	30	Planning	1,242.01	489.82	752.19	0.00
46.	32	Jails	1.00	0.00	1.00	0.00
47.	35	Stationery and Printing	0.50	0.00	0.50	0.00
48.	36	Minor Irrigation	364.07	20.09	343.99	0.00
49.	37	Fisheries	0.10	0.00	0.10	0.00
50.	41	Art and Culture	16.32	13.31	3.01	0.00
51.	44	Social Welfare Department	61.47	10.73	50.74	0.00
52.	48	Relief and Disaster Management	1.00	0.00	1.00	0.00
53.	49	Economics and Statistics	0.25	0.00	0.25	0.00
Sub-Total			3,853.74	1,704.42	2,149.32	0.00
Revenue Charged						
54	1	State Legislature	2.23	2.19	0.04	0.00
55		Appropriation No. 1 - Governor	7.84	6.01	1.83	0.00
56		Appropriation No. 3 - Manipur Public Service Commission	7.16	6.11	1.05	0.00
57	3	Secretariat	3.24	2.64	0.60	0.00
58	5	Finance Department	0.40	0.00	0.40	0.00
59	8	Public Works Department	4.00	0.03	3.97	0.00
Sub-Total			24.86	16.98	7.88	0.00
Grand Total			18,161.15	11,846.68	6,314.47	0.00

Source: Appropriation Accounts, 2022-23.

Appendix 3.11

(Reference: Paragraph 3.4.7.3)

Statement showing cases of surrender of funds in March 2023

(` in crore)

Sl. No.	Grant No.	Grant/ Appropriation Name	Total Provision	Expenditure	Savings (-)/ Excess (+)	Surrendered	Percentage of surrender vis-à-vis Total Provision
Revenue Voted							
1.	3	Secretariat	140.62	110.42	-30.20	14.55	10.35
2.	6	Transport	22.62	13.59	-9.03	1.10	4.88
3.	8	Public Works Department	143.22	124.13	-19.09	0.92	0.64
4.	10	Education	2,484.44	2,066.04	-418.39	55.51	2.23
5.	12	Municipal Administration Housing and Urban Development	360.76	213.47	-147.30	11.36	3.15
6.	13	Labour and Employment	418.95	27.02	-391.92	337.07	80.46
7.	15	Consumer Affairs Food and Public Distribution	167.77	49.25	-118.51	1.32	0.79
8.	18	Animal Husbandry and Veterinary including Dairy Farming	214.21	86.86	-127.35	57.33	26.76
9.	19	Environment and Forest	672.20	160.83	-511.37	391.73	58.28
10.	21	Textiles Commerce and Industries	184.05	47.04	-137.01	60.30	32.76
11.	24	Vigilance and Anti-Corruption Department	8.24	5.74	-2.50	1.58	19.21
12.	27	Election	20.68	12.63	-8.04	1.94	9.40
13.	30	Planning	300.70	45.63	-255.07	134.86	44.85
14.	32	Jails	41.68	38.14	-3.54	1.97	4.73
15.	34	Rehabilitation	6.94	3.16	-3.78	0.01	0.14
16.	36	Minor Irrigation	15.20	8.81	-6.39	2.90	19.11
17.	37	Fisheries	61.97	30.94	-31.03	0.95	1.53
18.	40	Water Resources Department	70.64	54.01	-16.63	10.79	15.28
19.	46	Science and Technology	5.49	4.85	-0.64	0.03	0.48
20.	48	Relief and Disaster Management	127.34	15.64	-111.70	5.60	4.40
21.	50	Information Technology	51.25	27.64	-23.61	0.61	1.19
Sub-Total			5,518.96	3,145.86	-2,373.10	1,092.44	19.79
Capital Voted							
22.	1	State Legislature	12.00	7.20	-4.80	5.10	42.50
23.	3	Secretariat	30.00	7.28	-22.72	16.35	54.50
24.	5	Finance Department	2.60	1.83	-0.77	0.03	0.97
25.	7	Police	78.83	26.95	-51.88	15.62	19.82
26.	9	Information and Publicity	0.60	0.50	-0.10	0.10	16.67
27.	20	Community and Rural Development	1,716.50	497.24	-1,219.27	20.00	1.17
28.	22	Public Health Engineering	2,180.37	777.79	-1,402.57	363.74	16.68
29.	28	State Excise	1.00	0.50	-0.50	0.50	50.00
30.	40	Water Resources Department	868.71	204.76	-663.96	396.12	45.60
31.	42	State Academy of Training	5.00	0.00	-5.00	3.00	60.00
32.	45	Tourism	267.94	20.32	-247.62	222.50	83.04
33.	47	Minorities and Other	568.54	178.18	-390.36	107.00	18.82

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Sl. No.	Grant No.	Grant/ Appropriation Name	Total Provision	Expenditure	Savings (-)/ Excess (+)	Surrendered	Percentage of surrender vis-à-vis Total Provision
		Backward Classes and Scheduled Castes Department					
34.	50	Information Technology	143.90	47.30	-96.60	36.60	25.43
Sub-Total			5,875.99	1,769.84	-4,106.15	1,186.66	20.20
Revenue Charged							
35.		Appropriation No. 2 - Interest Payment and Debt Services	963.08	874.19	-88.90	81.90	8.50
36.	26	Administration of Justice	52.82	38.00	-14.82	8.96	16.96
Sub-Total			1,015.90	912.18	-103.72	90.86	8.94
Capital Charged							
37.		Appropriation No. 2 - Interest Payment and Debt Services	7,730.31	9,404.72	1,674.41	2.22	0.03
Sub-Total			7,730.31	9,404.72	1,674.41	2.22	0.03
Grand Total			20,141.16	15,232.60	-4,908.56	2,372.18	48.33

Source: Appropriation Accounts, 2022-23.

Appendix 3.12

(Reference: Paragraph 3.5.3)

Rush of Expenditure during March 2023 where expenditure was more than ₹ 10 crore and 25 per cent of the Total Expenditure for the year 2022-23

(₹ 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	4	District Administration/2053	12.59	13.16	13.19	27.11	66.06	18.64	28.21
2	8	Roads and Bridges/3054	12.99	14.30	17.33	50.40	95.01	35.98	37.87
3	8	Capital Outlay on Public Works/4059	0.00	0.00	3.58	26.70	30.28	22.58	74.56
4	8	Capital Outlay on Roads and Bridges/5054	64.55	111.37	142.82	332.95	651.69	188.36	28.90
5	10	Capital Outlay on Education, Sports, Art and Culture/4202	0.00	0.00	0.00	35.27	35.27	35.12	99.57
6	12	Urban Development/2217	18.78	58.32	41.30	95.07	213.47	75.39	35.32
7	14	Pension and other Retirement Benefit/2071	3.60	9.82	25.37	41.91	80.69	33.64	41.68
8	15	Food, Storage and Warehousing/2408	4.32	4.92	5.04	30.27	44.55	26.98	60.56
9	17	Crop Husbandry/2401	14.83	46.54	10.69	52.57	124.63	45.79	36.74
10	19	Capital Outlay on Other Scientific and Environmental Research/5425	0.00	14.19	11.11	11.47	36.77	11.47	31.19
11	20	Special Programmes for Rural Development/2501	4.19	6.63	9.26	25.02	45.10	21.82	48.38
12	20	Special Programmes for Rural Development/2505	285.66	61.85	282.97	567.43	1197.91	337.43	28.17
13	20	Special Programmes for Rural Development/2515	19.76	22.30	112.40	108.59	263.04	96.41	36.65
14	20	Special Programmes for Rural Development/4515	4.45	166.67	163.06	163.06	497.24	163.06	32.79
15	21	Village and Small Industries/2851	4.84	4.67	12.14	15.93	37.57	11.27	29.99
16	23	Power/2801	32.27	81.06	66.51	131.55	311.39	101.47	32.59
17	26	Administration of Justice/2014	13.61	15.81	16.09	30.45	75.96	20.49	26.98
18	40	Capital Outlay on Major Irrigation/4700	6.11	33.24	6.19	68.21	113.74	52.15	45.85
19	41	Art and Culture/2205	3.16	3.10	5.52	20.81	32.60	15.37	47.13
20	43	Crop Husbandry/2401	3.24	9.94	3.77	21.36	38.31	11.22	29.29
21	44	Social Security and Welfare/2235	82.09	68.51	103.97	150.95	405.51	124.10	30.60
22	45	Tourism/3452	1.92	2.71	10.91	24.32	39.86	18.59	46.63
23	47	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities/2225	0.66	17.05	2.09	12.42	32.22	10.81	33.55
24	53	Capital Outlay on Other Scientific and Environmental Research/5425	0.00	0.00	13.70	23.60	47.30	23.60	49.89

Source: VLC Data.

Appendix 4.1

(Reference: Paragraph 4.1)

Statement showing outstanding Utilization Certificates as on 31 March 2023

(₹ 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	2	3	4	5	6	7	8	9
1	General Administrative Department	Upto 2011-12	68	32.54	65	26.46	3	6.08
		2012-13	9	0.21	9	0.21	0	0.00
		2013-14	5	0.78	5	0.78	0	0.00
		2014-15	10	0.93	8	0.78	2	0.15
		2015-16	16	0.64	16	0.64	0	0.00
		2016-17	20	0.7	20	0.7	0	0.00
		2017-18	31	0.58	31	0.58	0	0.00
		2018-19	31	0.59	1	0.02	30	0.57
		2019-20	32	0.89	0	0	32	0.89
		2020-21	0	0	0	0	0	0.00
		2021-22	0	0	0	0	0	0.00
				Total	222	37.86	155	30.17
2	Excise Department	Upto 2011-12	1	0.02	1	0.02	0	0.00
		2012-13	0	0	0	0	0	0.00
		2013-14	0	0	0	0	0	0.00
		2014-15	0	0	0	0	0	0.00
		2015-16	0	0	0	0	0	0.00
		2016-17	0	0	0	0	0	0.00
		2017-18	0	0	0	0	0	0.00
		2018-19	0	0	0	0	0	0.00
		2019-20	0	0	0	0	0	0.00
		2020-21	0	0	0	0	0	0.00
		2021-22	0	0	0	0	0	0.00
				Total	1	0.02	1	0.02
3	Police Department	Upto 2011-12	22	1.1	22	1.1	0	0.00
		2012-13	1	0.05	1	0.05	0	0.00
		2013-14	2	0.4	2	0.4	0	0.00
		2014-15	2	0.15	2	0.15	0	0.00
		2015-16	2	0.03	0	0	2	0.03
		2016-17	3	0.11	0	0	3	0.11
		2017-18	3	1.91	0	0	3	1.91
		2018-19	1	0.2	0	0	1	0.20
		2019-20	0	0	0	0	0	0.00
		2020-21	2	11.14	0	0	2	11.14
		2021-22	6	7.19	0	0	6	7.19
				Total	44	22.28	27	1.7
4	Youth Affairs & Sports	Upto 2011-12	28	5.42	7	1.99	21	3.43
		2012-13	2	1.01	0	0	2	1.01
		2013-14	4	2.04	0	0	4	2.04
		2014-15	3	3	0	0	3	3.00
		2015-16	2	1.51	0	0	2	1.51
		2016-17	3	2.26	0	0	3	2.26
		2017-18	3	2.82	0	0	3	2.82
		2018-19	4	3.51	0	0	4	3.51
		2019-20	4	4.74	0	0	4	4.74
		2020-21	7	8.2	0	0	7	8.20
		2021-22	4	4.95	0	0	4	4.95
				Total	64	39.46	7	1.99

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	2	3	4	5	6	7	8	9
5	Department of Tribal Affairs and Hills Development	Upto 2011-12	742	432.19	531	347.86	211	84.33
		2012-13	596	257.3	459	211.48	137	45.82
		2013-14	608	304.61	512	278.69	96	25.92
		2014-15	714	401.66	569	296.12	145	105.54
		2015-16	543	302.49	472	263.77	71	38.72
		2016-17	600	355.52	586	338.38	14	17.14
		2017-18	543	489.96	432	403.09	111	86.87
		2018-19	481	447.02	455	429.61	26	17.41
		2019-20	388	332.37	379	330.33	9	2.04
		2020-21	782	553.25	633	436.8	149	116.45
		2021-22	441	325.17	413	316.83	28	8.34
	Total	6438	4201.54	5441	3652.96	997	548.58	
6	Industries Department	Upto 2011-12	58	49.05	46	38.04	12	11.01
		2012-13	14	14.37	8	10.18	6	4.19
		2013-14	33	19.37	22	12.71	11	6.66
		2014-15	9	1.17	5	0.71	4	0.46
		2015-16	6	1.24	1	0.51	5	0.73
		2016-17	6	1.05	0	0	6	1.05
		2017-18	6	0.94	0	0	6	0.94
		2018-19	6	1.7	0	0	6	1.70
		2019-20	5	1.02	0	0	5	1.02
		2020-21	9	3.33	0	0	9	3.33
		2021-22	6	3.85	0	0	6	3.85
	Total	158	97.09	82	62.15	76	34.94	
7	Department of Information & Public Relation	Upto 2011-12	0	0	0	0	0	0.00
		2012-13	0	0	0	0	0	0.00
		2013-14	1	0.01	0	0	1	0.01
		2014-15	0	0	0	0	0	0.00
		2015-16	0	0	0	0	0	0.00
		2016-17	0	0	0	0	0	0.00
		2017-18	0	0	0	0	0	0.00
		2018-19	3	0.05	0	0	3	0.05
		2019-20	1	0.09	0	0	1	0.09
		2020-21	0	0	0	0	0	0.00
		2021-22	0	0	0	0	0	0.00
	Total	5	0.15	0	0	5	0.15	
8	Art & Culture Department	Upto 2011-12	130	7	55	1.18	75	5.82
		2012-13	43	5.51	33	4.41	10	1.10
		2013-14	47	7.02	23	4.18	24	2.84
		2014-15	71	7.22	24	4.19	47	3.03
		2015-16	68	7.46	42	2.82	26	4.64
		2016-17	68	18.42	20	0.32	48	18.10
		2017-18	53	8.96	8	0.36	45	8.60
		2018-19	62	7.82	15	0.37	47	7.45
		2019-20	50	7.32	11	0.43	39	6.89
		2020-21	54	14.82	15	0.39	39	14.43
		2021-22	47	8.45	10	0.64	37	7.81
	Total	693	100	256	19.29	437	80.71	
9	Agriculture Department	Upto 2011-12	4	0.15	0	0	4	0.15
		2012-13	1	0.05	0	0	1	0.05
		2013-14	1	0.02	0	0	1	0.02
		2014-15	3	1.77	0	0	3	1.77
		2015-16	6	9.57	0	0	6	9.57
		2016-17	7	8.18	0	0	7	8.18

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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	2	3	4	5	6	7	8	9
		2017-18	9	7.56	0	0	9	7.56
		2018-19	6	11.11	0	0	6	11.11
		2019-20	7	8.13	0	0	7	8.13
		2020-21	9	8.07	0	0	9	8.07
		2021-22	8	7.5	0	0	8	7.50
		Total	61	62.11	0	0	61	62.11
10	Horticulture & Soil Conservation	Upto 2011-12	0	0	0	0	0	0.00
		2012-13	0	0	0	0	0	0.00
		2013-14	0	0	0	0	0	0.00
		2014-15	1	0.73	0	0	1	0.73
		2015-16	0	0	0	0	0	0.00
		2016-17	0	0	0	0	0	0.00
		2017-18	0	0	0	0	0	0.00
		2018-19	83	97.91	54	1.59	29	96.32
		2019-20	104	107.99	0	0	104	107.99
		2020-21	12	28.36	0	0	12	28.36
		2021-22	95	78.05	0	0	95	78.05
		Total	295	313.04	54	1.59	241	311.45
11	Veterinary & Animal Husbandry	Upto 2011-12	49	6.55	17	1.3	32	5.25
		2012-13	6	0.25	0	0	6	0.25
		2013-14	10	2.13	1	0.1	9	2.03
		2014-15	6	6.9	0	0	6	6.90
		2015-16	2	0.21	0	0	2	0.21
		2016-17	0	0	0	0	0	0.00
		2017-18	3	0.34	0	0	3	0.34
		2018-19	6	2.11	0	0	6	2.11
		2019-20	3	0.78	0	0	3	0.78
		2020-21	3	1.25	0	0	3	1.25
		2021-22	0	0	0	0	0	0.00
		Total	88	20.52	18	1.4	70	19.12
12	Medical & Health Services	Upto 2011-12	24	113.08	20	95.68	4	17.40
		2012-13	5	60.75	5	60.75	0	0.00
		2013-14	6	81.43	6	81.43	0	0.00
		2014-15	24	192.14	24	192.14	0	0.00
		2015-16	33	206.64	33	206.64	0	0.00
		2016-17	13	107.47	8	86.14	5	21.33
		2017-18	28	175.65	13	131.63	15	44.02
		2018-19	25	252.43	14	222.97	11	29.46
		2019-20	22	249.88	11	230.08	11	19.80
		2020-21	38	327.09	21	283.39	17	43.70
		2021-22	32	339.5	20	289.99	12	49.51
		Total	250	2106.06	175	1880.84	75	225.22
13	Fisheries Department	Upto 2011-12	28	6.24	27	5.42	1	0.82
		2012-13	10	1.87	1	0.21	9	1.66
		2013-14	9	2.17	7	0.89	2	1.28
		2014-15	7	1.99	5	0.72	2	1.27
		2015-16	5	0.76	5	0.76	0	0.00
		2016-17	3	0.68	3	0.68	0	0.00
		2017-18	8	2.59	2	0.43	6	2.16
		2018-19	4	1.04	0	0	4	1.04
		2019-20	5	1.46	0	0	5	1.46
		2020-21	6	2.22	0	0	6	2.22
		2021-22	3	1.55	3	1.55	0	0.00
		Total	88	22.57	53	10.66	35	11.91

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	2	3	4	5	6	7	8	9
14	Social welfare Department	Upto 2011-12	58	7.51	52	6.56	6	0.95
		2012-13	12	1.88	0	0	12	1.88
		2013-14	9	1.41	0	0	9	1.41
		2014-15	7	1.07	0	0	7	1.07
		2015-16	12	1.1	0	0	12	1.10
		2016-17	11	1.2	0	0	11	1.20
		2017-18	16	6.95	0	0	16	6.95
		2018-19	18	10.48	0	0	18	10.48
		2019-20	23	10.99	0	0	23	10.99
		2020-21	27	14.25	0	0	27	14.25
		2021-22	17	7.92	0	0	17	7.92
		Total	210	64.76	52	6.56	158	58.20
15	Sericulture Department	Upto 2011-12	8	17.1	8	17.1	0	0.00
		2012-13	4	8.75	4	8.75	0	0.00
		2013-14	3	11.92	3	11.92	0	0.00
		2014-15	4	0.49	4	0.49	0	0.00
		2015-16	1	6.71	1	6.71	0	0.00
		2016-17	0	0	0	0	0	0.00
		2017-18	3	0.26	3	0.26	0	0.00
		2018-19	1	0.3	1	0.3	0	0.00
		2019-20	1	0.05	1	0.05	0	0.00
		2020-21	1	0.05	1	0.05	0	0.00
		2021-22	0	0	0	0	0	0.00
		Total	26	45.63	26	45.63	0	0.00
16	Planning Department	Upto 2011-12	50	157.69	38	126.35	12	31.34
		2012-13	25	67.47	15	36.57	10	30.90
		2013-14	13	54	4	17.33	9	36.67
		2014-15	16	74.45	5	26.93	11	47.52
		2015-16	14	58.01	5	24.06	9	33.95
		2016-17	42	49.32	0	0	42	49.32
		2017-18	25	68.19	0	0	25	68.19
		2018-19	17	57.23	0	0	17	57.23
		2019-20	18	10.76	0	0	18	10.76
		2020-21	11	10.33	0	0	11	10.33
		2021-22	12	11.27	0	0	12	11.27
		Total	243	618.72	67	231.24	176	387.48
17	Science & Technology	Upto 2011-12	28	25.33	28	25.33	0	0.00
		2012-13	11	2.88	11	2.88	0	0.00
		2013-14	16	6.73	16	6.73	0	0.00
		2014-15	12	1.3	12	1.3	0	0.00
		2015-16	10	0.66	10	0.66	0	0.00
		2016-17	14	0.83	14	0.83	0	0.00
		2017-18	14	2.56	14	2.56	0	0.00
		2018-19	9	1.14	9	1.14	0	0.00
		2019-20	5	0.96	5	0.96	0	0.00
		2020-21	9	1.65	3	0.62	6	1.03
		2021-22	5	1.13	0	0	5	1.13
		Total	133	45.17	122	43.01	11	2.16
18	Education (U)	Upto 2011-12	63	22.51	57	19.24	6	3.27
		2012-13	23	7.45	15	3.6	8	3.85
		2013-14	29	7.54	18	3.45	11	4.09
		2014-15	20	14.56	7	2.65	13	11.91
		2015-16	23	5.75	17	4.24	6	1.51
		2016-17	31	44.54	15	39.15	16	5.39

State Finances Audit Report for the year ended 31 March 2023

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	2	3	4	5	6	7	8	9
		2017-18	61	60.95	1	2.72	60	58.23
		2018-19	125	157.65	68	81.22	57	76.43
		2019-20	118	77.54	68	15.73	50	61.81
		2020-21	24	36.08	0	0	24	36.08
		2021-22	11	30.65	0	0	11	30.65
		Total	528	465.22	266	172	262	293.22
19	Education (S)	Upto 2011-12	387	84.72	260	39.07	127	45.65
		2012-13	191	34.78	115	11.58	76	23.20
		2013-14	169	29.84	63	10.48	106	19.36
		2014-15	200	174.66	171	60.63	29	114.03
		2015-16	171	151.04	97	58.27	74	92.77
		2016-17	193	171.33	39	6.14	154	165.19
		2017-18	150	110.65	21	5.7	129	104.95
		2018-19	61	82.48	16	3.61	45	78.87
		2019-20	244	321.2	110	85.83	134	235.37
		2020-21	387	218	201	33.83	186	184.17
		2021-22	400	341.12	286	113.11	114	228.01
		Total	2553	1719.82	1379	428.25	1174	1291.57
20	Government Polytechnic	Upto 2011-12	0	0	0	0	0	0.00
		2012-13	0	0	0	0	0	0.00
		2013-14	0	0	0	0	0	0.00
		2014-15	0	0	0	0	0	0.00
		2015-16	0	0	0	0	0	0.00
		2016-17	0	0	0	0	0	0.00
		2017-18	0	0	0	0	0	0.00
		2018-19	0	0	0	0	0	0.00
		2019-20	0	0	0	0	0	0.00
		2020-21	2	5.9	0	0	2	5.90
		2021-22	3	6.15	0	0	3	6.15
		Total	5	12.05	0	0	5	12.05
21	Rural Development & Panchayati Raj (RD&PR)	Upto 2011-12	236	193.49	236	193.49	0	0.00
		2012-13	106	154.41	65	73.87	41	80.54
		2013-14	70	192.01	31	140.28	39	51.73
		2014-15	141	602.5	57	127.64	84	474.86
		2015-16	102	700.86	1	11.13	101	689.73
		2016-17	106	800.42	1	0.07	105	800.35
		2017-18	100	919.74	0	0	100	919.74
		2018-19	72	906.64	0	0	72	906.64
		2019-20	68	1055.82	0	0	68	1055.82
		2020-21	108	1922.29	0	0	108	1922.29
		2021-22	86	1273.01	0	0	86	1273.01
		Total	1195	8721.19	391	546.48	804	8174.71
22	Municipal Administration, Housing & Urban Development (MAHUD)	Upto 2011-12	125	82.86	97	72	28	10.86
		2012-13	51	67.54	45	64.31	6	3.23
		2013-14	41	41.52	28	34.31	13	7.21
		2014-15	45	47.71	38	38.06	7	9.65
		2015-16	40	57.93	0	0	40	57.93
		2016-17	28	36.7	0	0	28	36.70
		2017-18	55	96.55	0	0	55	96.55
		2018-19	39	69.39	0	0	39	69.39
		2019-20	48	192.37	0	0	48	192.37
		2020-21	44	208.17	2	4.05	42	204.12
		2021-22	36	88	0	0	36	88.00
		Total	552	988.74	210	212.73	342	776.01

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	2	3	4	5	6	7	8	9
23	Forest Department	Upto 2011-12	63	147	63	147	0	0.00
		2012-13	27	46.88	27	46.88	0	0.00
		2013-14	26	25.03	19	23.97	7	1.06
		2014-15	30	13.22	29	11.79	1	1.43
		2015-16	25	31.36	23	30.17	2	1.19
		2016-17	26	22.9	22	17.25	4	5.65
		2017-18	23	21.51	3	0.78	20	20.73
		2018-19	22	21.09	2	0.4	20	20.69
		2019-20	24	18.09	0	0	24	18.09
		2020-21	23	37.5	2	0.4	21	37.10
		2021-22	21	29.86	2	0.4	19	29.46
		Total	310	414.44	192	279.04	118	135.40
24	Co-operation Department	Upto 2011-12	0	0	0	0	0	0.00
		2012-13	5	0.92	5	0.92	0	0.00
		2013-14	4	0.79	4	0.79	0	0.00
		2014-15	3	2.69	1	0.86	2	1.83
		2015-16	3	0.82	3	0.82	0	0.00
		2016-17	4	1.67	4	1.67	0	0.00
		2017-18	6	1.85	6	1.85	0	0.00
		2018-19	5	1.84	5	1.84	0	0.00
		2019-20	4	1.63	4	1.63	0	0.00
		2020-21	5	1.06	5	1.06	0	0.00
		2021-22	7	1.18	7	1.18	0	0.00
		Total	46	14.45	44	12.62	2	1.83
25	Law Department	Upto 2011-12	20	0.36	20	0.36	0	0.00
		2012-13	0	0	0	0	0	0.00
		2013-14	1	0.05	1	0.05	0	0.00
		2014-15	1	0.01	1	0.01	0	0.00
		2015-16	0	0	0	0	0	0.00
		2016-17	5	0.08	5	0.08	0	0.00
		2017-18	9	0.75	9	0.75	0	0.00
		2018-19	19	0.8	19	0.8	0	0.00
		2019-20	24	1.23	6	0.95	18	0.28
		2020-21	0	0	0	0	0	0.00
		2021-22	0	0	0	0	0	0.00
		Total	79	3.28	61	3	18	0.28
26	Public Works Department	Upto 2011-12	1	0.01	1	0.01	0	0.00
		2012-13	0	0	0	0	0	0.00
		2013-14	0	0	0	0	0	0.00
		2014-15	0	0	0	0	0	0.00
		2015-16	0	0	0	0	0	0.00
		2016-17	0	0	0	0	0	0.00
		2017-18	2	6	2	6	0	0.00
		2018-19	0	0	0	0	0	0.00
		2019-20	0	0	0	0	0	0.00
		2020-21	0	0	0	0	0	0.00
		2021-22	0	0	0	0	0	0.00
		Total	3	6.01	3	6.01	0	0.00
27	District Administration	Upto 2011-12	100	5.57	96	5.35	4	0.22
		2012-13	21	0.56	12	0.28	9	0.28
		2013-14	21	1.12	20	1.09	1	0.03
		2014-15	13	0.42	12	0.38	1	0.04
		2015-16	0	0	0	0	0	0.00
		2016-17	0	0	0	0	0	0.00

State Finances Audit Report for the year ended 31 March 2023

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	2	3	4	5	6	7	8	9
		2017-18	1	0.05	0	0	1	0.05
		2018-19	0	0	0	0	0	0.00
		2019-20	0	0	0	0	0	0.00
		2020-21	0	0	0	0	0	0.00
		2021-22	0	0	0	0	0	0.00
		Total	156	7.72	140	7.1	16	0.62
28	Other Administrative Services	Upto 2011-12	6	0.17	6	0.17	0	0.00
		2012-13	0	0	0	0	0	0.00
		2013-14	0	0	0	0	0	0.00
		2014-15	1	0.01	1	0.01	0	0.00
		2015-16	3	0.02	3	0.02	0	0.00
		2016-17	0	0	0	0	0	0.00
		2017-18	3	0.03	3	0.03	0	0.00
		2018-19	27	0.32	27	0.32	0	0.00
		2019-20	22	0.36	22	0.36	0	0.00
		2020-21	0	0	0	0	0	0.00
		2021-22	0	0	0	0	0	0.00
		Total	62	0.91	62	0.91	0	0.00
29	Finance Department	Upto 2011-12	1	0.04	1	0.04	0	0.00
		2012-13	2	0.05	0	0	2	0.05
		2013-14	11	9.46	0	0	11	9.46
		2014-15	0	0	0	0	0	0.00
		2015-16	0	0	0	0	0	0.00
		2016-17	0	0	0	0	0	0.00
		2017-18	0	0	0	0	0	0.00
		2018-19	0	0	0	0	0	0.00
		2019-20	0	0	0	0	0	0.00
		2020-21	0	0	0	0	0	0.00
		2021-22	0	0	0	0	0	0.00
		Total	14	9.55	1	0.04	13	9.51
30	Welfare of Minorities & Other Backward Classes (MOBC)	Upto 2011-12	37	10.98	28	10.29	9	0.69
		2012-13	19	32.46	9	21.58	10	10.88
		2013-14	8	3.12	4	1.98	4	1.14
		2014-15	7	3.4	4	2.3	3	1.10
		2015-16	6	3.26	3	1.56	3	1.70
		2016-17	2	0.37	0	0	2	0.37
		2017-18	13	4.39	0	0	13	4.39
		2018-19	8	4.52	0	0	8	4.52
		2019-20	7	2.31	0	0	7	2.31
		2020-21	10	12.64	0	0	10	12.64
		2021-22	5	11.68	0	0	5	11.68
		Total	122	89.13	48	37.71	74	51.42
31	Information Technology	Upto 2011-12	3	1.28	3	1.28	0	0.00
		2012-13	9	4.59	9	4.59	0	0.00
		2013-14	8	2	8	2	0	0.00
		2014-15	5	2	5	2	0	0.00
		2015-16	13	2.2	13	2.2	0	0.00
		2016-17	8	2	8	2	0	0.00
		2017-18	1	1	1	1	0	0.00
		2018-19	4	2.03	4	2.03	0	0.00
		2019-20	2	2.18	1	2	1	0.18
		2020-21	1	2	1	2	0	0.00
		2021-22	3	6.4	3	6.4	0	0.00
		Total	57	27.68	56	27.5	1	0.18

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	2	3	4	5	6	7	8	9
32	Labour Department	Upto 2011-12	1	0.5	1	0.5	0	0.00
		2012-13	2	0.65	2	0.65	0	0.00
		2013-14	1	0.15	1	0.15	0	0.00
		2014-15	1	0.05	1	0.05	0	0.00
		2015-16	2	0.62	0	0	2	0.62
		2016-17	2	0.55	0	0	2	0.55
		2017-18	6	35.81	0	0	6	35.81
		2018-19	3	0.55	0	0	3	0.55
		2019-20	4	17.59	0	0	4	17.59
		2020-21	5	44.32	0	0	5	44.32
		2021-22	8	14.84	0	0	8	14.84
				Total	35	115.63	5	1.35
33	Power	Upto 2011-12	0	0	0	0	0	0.00
		2012-13	0	0	0	0	0	0.00
		2013-14	3	1.31	3	1.31	0	0.00
		2014-15	59	313.44	59	313.44	0	0.00
		2015-16	100	499.44	77	360.25	23	139.19
		2016-17	110	607.35	78	388.66	32	218.69
		2017-18	62	464.31	57	310.71	5	153.60
		2018-19	53	361.84	29	211.3	24	150.54
		2019-20	49	222.3	29	57.95	20	164.35
		2020-21	70	275.11	11	100	59	175.11
		2021-22	81	303.7	0	0	81	303.70
				Total	587	3048.8	343	1743.62
34	Transport Department	Upto 2011-12	0	0	0	0	0	0.00
		2012-13	0	0	0	0	0	0.00
		2013-14	0	0	0	0	0	0.00
		2014-15	0	0	0	0	0	0.00
		2015-16	1	0.15	0	0	1	0.15
		2016-17	1	0.15	0	0	1	0.15
		2017-18	0	0	0	0	0	0.00
		2018-19	2	0.04	0	0	2	0.04
		2019-20	1	0.09	0	0	1	0.09
		2020-21	0	0	0	0	0	0.00
		2021-22	0	0	0	0	0	0.00
				Total	5	0.43	0	0
35	Tourism Department	Upto 2011-12	0	0	0	0	0	0.00
		2012-13	0	0	0	0	0	0.00
		2013-14	0	0	0	0	0	0.00
		2014-15	0	0	0	0	0	0.00
		2015-16	0	0	0	0	0	0.00
		2016-17	1	3	0	0	1	3.00
		2017-18	0	0	0	0	0	0.00
		2018-19	1	2	0	0	1	2.00
		2019-20	1	2	0	0	1	2.00
		2020-21	0	0	0	0	0	0.00
		2021-22	1	2.5	0	0	1	2.50
				Total	4	9.5	0	0
		Grand Total	15,332	23,451.53	9,737	9,467.57	5,595	13,983.96

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 2023

(₹ in crore)

Sl. No.	Name of Department	No. of outstanding AC bills	Unadjusted Amount
1	Adult Education	4	0.90
2	Agriculture Department	7	22.89
3	Art & Culture Department	14	39.47
4	Co-Operation Department	4	1.12
5	Department of Tribal Affairs and Hills Development	124	230.85
6	Department of Information Public Relations	23	3.93
7	Directorate of Civil Defence	2	0.59
8	District Administration	4	1.15
9	Education(S) Department	187	668.56
10	Education(U) Department	49	32.85
11	Election Department	3	26.95
12	Excise Department	6	4.02
13	Family & Children Welfare Bureau	10	5.63
14	Finance Department	4	5.34
15	Fisheries Department	12	22.81
16	Food & Civil Supply	6	6.70
17	Forest Department	6	23.11
18	General Administrative Department (GAD)	4	1.90
19	Government Polytechnic	30	59.12
20	Governor Secretariat	1	1.25
21	Horticulture Department	57	56.88
22	Industries Department	20	22.27
23	Information Technology	1	3.58
24	Jail (Prison) Department	6	7.35
25	Labour Department	24	26.24
26	Law Department	1	0.04
27	Local Fund Department	1	0.03
28	Manipur Public Service Commission	5	1.94
29	Medical & Health Services	352	1,072.91
31	Municipal Administration Housing & Urban Development	36	127.17
32	Planning Department	139	979.67
33	Police Department	68	183.47
34	Power Department	9	85.67
35	Relief and Disaster Management Department	15	21.53
36	Rural Development & Panchayati Raj	37	790.43
38	Sericulture Department	6	15.09
39	Social Welfare Department	28	153.37
40	Sports & Youth Services Department	79	160.23
41	State Academy of Training	5	0.49
42	State Council of Educational Research & Training Department	96	32.80
43	Tourism Department	99	266.45
44	Town Planning Department	1	0.60
45	Transport Department	9	22.68
46	Treasuries & Accounts Department	8	3.33
47	Veterinary & Animal Husbandry	25	8.32
48	Vigilance Department	3	5.99
49	Welfare of Minorities and other Backward Classes	42	86.14
	Total	1,672	5,293.81

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 2022-23

(` in lakh)

Scheme	Implementing Agency	Amount
Centrally Sponsored Scheme		
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	5.00
	Khundrakpam-GP	12.00
	Angtha-GP	10.00
	Heingang-GP	5.00
	Mayeng Lamjao-GP	12.00
	Imphal West Zilla Panchayat	0.00
	State Institute of Rural Development, (SIRD), Imphal	0.00
	Zila Kakching Zila Parishad	50.00
Rashtriya Gokul Mission	Manipur Livestock Development Board Ltd.	166.69
Conservation of Aquatic Eco systems	Directorate of Environment, Department of Environment and Forests, Govt. of Manipur	18.51
Development of Skills	Jan Shikshan Sansthan, Imphal West (Manipur)	55.57
	Jan Shikshan Sansthan, Senapati	55.12
	Jan Shikshan Sansthan, Thoubal	56.12
	Jan Shikshan Sansthan (JSS)	56.12
	Wangjing Women and Girls Society WWAGS	0.00
Rashtriya Gram Swaraj Abhiyan (RGSA)	Directorate of Rural Development and Panchayati Raj, Government of Manipur	1.21
Ayushman Bharat-Pradhan Mantri Jan Arogya	State Health Agency Manipur	3,854.55
National Action Plan for Drug Demand Reduction (SJE)	Born Again Rehabilitation Centre, Ukhrul, Manipur	30.13
	The Bishnupur District Rural Social Welfare Society	16.40
	Community Development Programme Centre	25.27
	Galaxy Club	76.75
	Institute for Social Disease	104.87
	Integrated Women & Child Development Centre	42.02
	Kha- Manipur Yoga and Nature Cure Association	52.36
	Manipur Rural Institute Society	26.86
	Nirvana Foundation	17.38
	Social Upliftment Association	25.27
	Agent for Social Change	0.00
	Social Development & Rehabilitation Council	0.00
	Social Awareness Service Organisation, IDU 250 plus OST60	26.57
	Rural Development Association	22.34
	Rural Development Foundation Association	0.00
	Rural Development Society, Manipur	27.01
	Rural Health Organisation, Imphal	32.19
	Rural Voluntary Services	24.75
	Sneha Bhavan	30.85
	Social Care Ministry	48.62
Social Reformation and Development Organisation	44.72	
The Centre of Mental Hygiene	57.18	
The Youth Development Organisation	46.91	
United Voluntary Youth Council	31.20	

Scheme	Implementing Agency	Amount
Atal Vayo Abhyuday Yojana (AVYAY)	Centre for Development Activities	16.02
	Centre of Rural Upliftment Service (CRUS)	13.20
	Ima Leimarel Women Welfare Association	8.31
	Integrated Rural Development Agency	17.36
	Integrated Rural Development And Educational Organisation IRDEO	0.00
	Integrated Rural Upliftment Services	10.66
	Kumbi Khullakpam Leikai Women Association	17.14
	Bashikhong Chanura Sinlon Lup	0.00
	Rural Industries Development Association	31.07
	Health for All Organisation	0.00
	Social Development & Rehabilitation Council	16.16
	New Integrated Rural Management Agency	27.76
	Rural Development Society, Manipur	0.00
	Rural Peoples Development Organization	35.60
	Rural Service Agency (RUSA)	12.37
	South Eastern Rural Development Organisation	13.00
	Social Human Action for Rural Empowerment Society	26.88
	Society for Women Education Action and Reflection	2.53
	United Rural Development Service	10.97
	Volunteers For Rural Health and Action (VORHA)	0.00
Wangjing Women and Girls Society WWAGS	78.76	
Youth Progressive Organization	11.58	
SAMBAL (Beti Bachao Beti Padhao One Stop Centre Mahila Police Volunteer Women helpline Nari Adalat etc)	Deputy Commissioner, Bishnupur	46.56
	DC One Stop Centre, Churachandpur	17.06
	Deputy Commissioner, Chandel	45.01
	District Magistrate, One Stop Centre, Imphal East	44.64
	Deputy Commissioner Jiribam MDM	29.91
	Deputy Commissioner Kamjong	43.33
	Deputy Commissioner, Kakching & District Programme Officer, ICDS Thoubal	44.41
	Deputy commissioner Kangpokpi MDM	47.06
	DM One Stop Centre, Noney	43.81
	OSC PZL Manipur	0.00
	Deputy Commissioner, Senapati	0.00
	PIA TML 5	32.80
	One Stop Centre Scheme, Thoubal District, Manipur	37.51
	Deputy Commissioner, Tengnoupal	37.00
	Deputy Commissioner, Ukhrul	44.19
	Deputy Commissioner, Imphal West	30.01
Department of Social Welfare, Government of Manipur	345.77	
Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM- ABHIM)	Regional Institute of Medical Sciences (RIMS), Imphal	19.90
Edible Oil -oil Palm (Krishonnati Yojana)	Central Agriculture University	91.55
	Department of Agriculture, Manipur	220.46
Organic Value Chain Development for North East Region	Manipur Organic Mission Agency (MOMA)	2,915.36
Agriculture Census and Statistics	Office of Agriculture Officer (Market Intelligence), Manipur	35.86
Rashtriya Krishi Vikas Yojana	Central Agricultural University	115.90
Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission	Public Health Engineering Department, Government of Manipur	25602.52
Boys and Girls Hostel OBC	Regional Institute of Medical Sciences (RIMS), Imphal	0.00
	Central Agricultural University	314.10
Skill Development Initiatives (MoMA)	Integrated Rural Development and Educational Organisation	0.00
	Social Amelioration Society	0.00
Promotion of Apprenticeship	NHPC Loktak Power Station Manipur	0.00
Assistance to Voluntary Organisation	IGNOU Oinam Ibohal Polytechnic Community College	0.00

Scheme	Implementing Agency	Amount
Working for Welfare of SCs	The Eastern Social Welfare Association (ESWA)	0.00
	The Women Economic Development Society (WEDS)	0.00
	Western Rural Socio Economic Development Organisation	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, Bishnupur	0.00
	Deputy Commissioner, Churachandpur	0.00
	Deputy Commissioner, Chandel	0.00
	District Collector Imphal East BBBP	0.00
	District Magistrate Tamenglong BBBP	0.00
	District Magistrate DC BBBP Thoubal District	0.00
	Deputy Commissioner, Ukhrul	0.00
	Department of Social Welfare, Government of Manipur	0.00
	National Rural Health Mission	State Rural Livelihood Mission - Manipur
Women Helpline	Women Helpline 181 Manipur	0.00
Economic Census	Directorate of Economic and Statistics, Manipur	0.00
National Programme for Dairy Development	Manipur Milk Producers Co-operative Union Ltd.	0.00
Research and Development and Implementation of National Water Mission	Manipur Science & Technology Council	0.00
Working Women Hostel	Pioneer Welfare Association	0.00
National Career Service	NIELIT Imphal	0.00
Training Schemes-PPG & P	State Academy of Training (ATI) under Government of Manipur	0.00
Development of Museums	Khongjom War Memorial Trust	0.00
Research Training and Studies and Other Road Safety Schemes	Directorate of Transport, Government of Manipur	0.00
	Total	35,721.63
Scheme	Implementing Agency	Amount
Centrally Sector Scheme		
Biotechnology Research and Development	Central Agricultural University	0.00
	Institute of Bio-resources and Sustainable Development	0.00
	Manipur University	0.00
	JNIMS Porompat Imphal East	0.00
	Regional TASAR Research Station, Imphal	0.00
	South East Manipur College, Komlathabi	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
	Directorate of Information Technology and Communication Manipur	0.00
	NT Theatre Manipur	0.00
	Tourism Corporation of Manipur Limited	0.00
Enhancing Skill Development Corporation Ltd	0.00	
Kanglei Mime Theatre Repertory	0.00	

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Scheme	Implementing Agency	Amount
	Manipur Tribal Development Corporation Ltd	0.00
	Manipur Centre for Tribal Performing Arts	0.00
	Ukhrul Hills Development Foundation	0.00
	Ukhrul Farmers Development Foundation	0.00
	State Level Nodal Agency (Watershed Management)	0.00
	Department of Science and Technology, Manipur	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.	48.45
	Youths Step Forward Centre	6.90
Management Support to Rural Development Programs and Strengthening of District Planning Process	State Institute of Rural Development, (SIRD), Imphal	394.54
Schemes for differently Abled persons	Relief Centre for the Welfare of Differently Abled Persons Manipur	0.00
	Director of Social Welfare	226.61
Research/Studies, Publicity, Monitoring and Evaluation of Development Schemes for Minorities	The Rural Medical and Health Care Centre	0.00
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
Deendayal Disabled Rehabilitation Scheme	Council for Development of Poor & Labourers	134.88
	Centre for Development Activities	17.80
	Education Research Cell	69.83
	Educational and Rural Development Organisation	0.00
	Achievement of Rising Maiden for Institute for Children with Disabilities Manipur	34.94
	Kangchup Area Tribal Women Society	76.07
	Manipur Guidance Centre (MAGC)	29.08
	Imphal Guardian Society	61.42
	The Pioneer Development Association	8.32
	People Advance in Social Service, Churachandpur	23.68
	Re-Creation voluntary Agency	26.26
	Rural Development Society, Manipur	45.92
	Regional Institute of Handicapped Persons (RIHP)	39.96
	Society for Empowerment of the Disabled	34.24
	Social Human Action for Rural Empowerment Society	25.84
	Social and Health Development Organisation	142.46
	The Centre of Mental Hygiene	40.91
	The Development for Women Programme Centre	22.70
	Type Writing Institution & Rural Development Services (TWIRDS)	175.50
The Women Economic Development Society (WEDS)	6.47	
Capacity Development CSO and NSSO	Department of Economic and Statistics Manipur	230.73
National Fellowship and Scholarship for higher education of ST Students	Indian Institute of Information Technology, Manipur	5.12
	National Institute of Technology	0.15
National Hydrology Project	Irrigation and Flood Control Department, Govt. of Manipur	913.00
Scheme of Human Resource Development in Sports	M/S National Sports University Society	147.15
Member of Parliament Local Area Development Scheme (MPLAD)	Deputy Commissioner Imphal East	450.00
	Deputy Commissioner, Imphal West	250.00
	Deputy Commissioner, Senapati	450.00
	Deputy Commissioner, Churachandpur	450.00
Science and Technology Institutional and Human Capacity Building	Central Agricultural University	0.00
	Manipur University	51.09
	Manipur Science & Technology Council	4.99
	Oriental College,(Autonomous)	0.00

Scheme	Implementing Agency	Amount
	National Institute of Technology, Manipur	0.00
	Foundation for Environment and Economic Development	0.00
	Institute of Bioresources and Sustainable Development	0.00
	Kwaklei and Khonggunmlei Orchids	0.00
	Ardent Foundation	0.00
Assistance to IHMS/FCIs/IITTM/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
Design and Technical Upgradation Scheme	Female Handloom Handicraft Cooperative Society Ltd	0.00
	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
Ambedkar Hasthshilp Vikas Yojana	Kangla Handloom and Handicraft Artisans Co-operative Society Ltd	0.00
	Matai Handicrafts Producer Company Limited	0.00
	The Leimarel Handloom & Handicraft Co-operative Society Limited	0.00
	Leimarel Handicrafts Producer Company Limited	0.00
	Imphal West Mahila Mandal	0.00
	Luwangpokpa Handicrafts Producer Company Limited	0.00
	Heeri Konba Handicraft Producer Company Limited	0.00
	Peoples Education for Awareness and Communication	0.00
	The Yaipha Thourang Handloom & Handicrafts Co-operative Society Limited	0.00
	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
Handicrafts Artisans comprehensive welfare scheme	Female Handloom Handicraft Cooperative Society Ltd	0.00
	Alliance for Integrated Management	0.00
Strengthening of Infrastructure for Institutional Training	Enhancing Skill Development Infrastructure Society Manipur	0.00
Human Resource Development-Handicrafts	Manipur Khadi & Village Industries Board	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
Research and Development – Handicrafts	Kangla Handloom and Handicraft Artisans Co-operative Society Ltd	0.00
	Luwangpokpa Women Welfare Association	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	6.64
	Rural Economic Development Foundation	0.00

Scheme	Implementing Agency	Amount
	Centre for Rural Empowerment and Development Organisation	0.00
	Peoples Development Foundation	0.00
	Hill Area Development Society	0.00
	The Green Foundation	0.00
	Science Teachers Forum, Manipur	0.00
	Foundation for Environment and Economic Development	0.00
	Imphal College, Imphal	0.00
	Manipur Science & Technology Council	0.00
	Manipur Educational Development and Research Association	1.84
	St George Educational Resource Centre	0.00
	The Minority Peoples and Rural Development Society	0.00
	Rural Social & Educational Development Association	0.00
	United College, Lambung, Chandel	0.00
	Ardent Foundation	0.00
Centenaries and Anniversaries, Celebrations and Schemes	Arts and Culture Department, Manipur	886.24
	Mangailak Development Mission Society	9.84
	Women and Child Care Mission	0.89
Infrastructure and Technology Development Scheme	Luwangpokpa Handicrafts Producer Company Limited	0.00
Supporting Community Radio Movement in India	Foundation for Environment and Economic Development	0.00
	Youths Step Forward Centre	0.00
Kala Sanskriti Vikas Yojana Kala Sanskriti Vikas Yojana	Unique Trust	1.50
	Guru Abunghal Dance & Music Centre	0.00
	Actor Repertory Theatre	6.82
	The Apunba Cultural Training Association (ACTA)	2.76
	Heibok Ningthou Thang-Ta Association	2.37
	All Manipur Gouranggalila & Sansenba Artist Association	13.02
	Association for Paona Memorial Arts and Rural Development	0.00
	Allied Sciences and Social Development Organisation	0.00
	Banian Repertory Theatre	4.32
	Cultural Development Society (CDS)	0.00
	Centre for Social & Cultural Development Manipur	13.04
	Chorus Repertory Theatre	27.55
	The Centre for Youth & Cultural Activities	11.02
	The Deal Repertory Theatre	0.00
	Ougree Theatre Repertory	3.00
	Kanglei Enat Thang-Ta shindam Sanglen (KETTSS), Manipur	16.92
	Forward Artistes Centre En-Camped (FACE)	7.10
	Friends Re-Union For Development	0.00
	Goodwill Foundation for Culture	7.52
	The Guru Natek Meitei Pung Research Institute	10.35
	Harimati Dance & Music Centre	9.15
	Huyen Lallong Manipur Thang Ta Cultural Association Irilbung	20.70
	Huyel Langlon Thang Ta Association Manipur	3.00
	Huyen Lanjang Thang Ta Cultural Association	0.00
	Hula Sindamsang	13.92
	Academy of Indegenous Music (AIM)	4.08
	Institue of Performing Arts	20.82
	Manipuri Jagoi Marup	14.16
	Kanglei Mime Theatre Repertory	23.42
	Media Theatre Institute	7.05
	The Kuki Custom Culture and Tradition Research Institute	2.64
	Kanglei Living Arts	9.20
	Kongpal Nupee Eshei Marup	1.98
	Kha Manipur Hindustani Sangeet Mahavidyalaya	8.40
	Khoriphaba Artistes Association	12.72
	Khenjonglang (A Centre for Theatre Research Production and Community Welfare)	20.04

Scheme	Implementing Agency	Amount
	Khurai Kala Bidya Bhavan	1.87
	Kalashetra Manipur	38.40
	Kangleipak Thang Ta Cultural Association	3.04
	Kanglei Shaktam Langba Kangleipak	7.86
	The Linthoingambi Art and Cultural Development Organisation	0.75
	Lairenkabi Youth Dramatic Union	17.68
	Lalit Kala Sangam	13.41
	Lamhil Kuki Cultural Research Centre	4.32
	Langmeidong Dramatic Union	5.52
	Lianda Folk and Classical Academy	8.40
	Liberty Theatre	22.56
	Loijing Loya Leimarol Yaiphakol	0.25
	Manipur Dramatic Union	11.09
	Manipuri Ensemble	16.68
	The Meitei Traditional Dance Teaching School and Performing Centre, Imphal	10.27
	Meihourol Inat Thang-Ta Apunba Lup	4.08
	The Manipuri Manaharsai Ashram	2.55
	Care Mission	8.40
	Manipur Integrated Cultural Centre	6.52
	Leimayon Arts Centre	4.08
	The Thoubal District Art Development Association	1.54
	Peoples Socio Cultural Organisation	6.17
	Guru Irabot Institute of Manipur Culture	10.35
	Eastern Thang-Ta Organisation	8.02
	The Kha Manipur Thang-Ta Sindam Sang	4.08
	Royal Artiste Academy for Cultural Heritage	0.25
	Moppet Decoration and Cultural Centre	3.83
	Shri Hari Nata Sankirtan Academy	4.93
	Devishori Foundation for Arts and Cultural Efforts	2.69
	Guru Kulla Cultural Academy	15.12
	Preservation of Manipuri Martial Art & Cultural Research Centre	6.27
	Women Arts and Cultural Association (WACA)	6.83
	Social and Cultural Development Organisation (SACDO)	4.14
	North Eastern Theatre Association	1.54
	Lichat Inat Kanba Lupki Apunba Maheisang (LIKLAM)	1.00
	The Thoibi Thang-Ta Cultural Association	3.54
	Ibudhou Loyalakpa Manipuri Dance Group	2.63
	Ima Panthoibi Huyel Langlon Thang Ta and Cultural Association	1.13
	Research Centre for Traditional Folk Music	1.50
	Manipur Cultural Ashram	9.60
	Integrated Cultural Association	1.88
	Institute of Manipuri Performing Arts	6.65
	Nongeen Arts & Culture Association Manipur	5.92
	Raag Tarang Mandal	2.00
	Kanglei Sheishaklon Shindamshang	8.83
	Meitei Ipa Ipu Salai Inat Khongul Liba	0.50
	Meitei Indigenous Thang Ta and Cultural Institute	3.84
	Kangleipak Thang Ta Cultural Academy	1.50
	North East Artisans Forum	1.50
	Inunganbi Manipuri Dance Academy Jiribam	0.75
	Kanglei Jagoi Anoy Leikol (KAJAL)	0.63
	Ascent Repertory Theatre Imphal	2.64
	The Friends of People	0.25
	Shree Shree Govindaji Nat Sangkritan	5.21
	Nongpok Ingouba Cultural Academy	1.50
	Kanglei Nat Cultural Organisation	1.12
	Yoiyai Traditional Cultural Centre	1.80

Scheme	Implementing Agency	Amount
	Seikon	0.80
	All Manipur Waree Leeba Association & Research Centre	0.50
	Eastern Artist Association	1.00
	Chaitanya Institute of Sankirtana	2.00
	Ibudhou Marjinig Performing Arts Centre	2.62
	Imphal Cultural Academy	1.73
	Khangjeng Repertory Theatre	2.00
	Leimarolsinggi Seishakkol	0.50
	Nongthangleima Institute of Art & Culture	2.89
	Meipak Memorial Kala Sangam	2.25
	Integrated Arts & Culture Society	2.25
	The Manipuri Nat Sangeet Ashram	12.50
	The Academy for Cultural Resources & Training	2.83
	Athokpam Khunou Art & Culture Academy Athokpam Khunou	2.50
	The Cultural Research & Training Centre (CRTC)	2.20
	The Rural Development Foundation	2.25
	Nepa Arts and Culture Academy	0.24
	Academy of Performing Arts	2.25
	Dhrubatara Chaokhat Sindam Shang	1.50
	Pakhangba Huyel Lallong Shindamsang	6.24
	Shri Shri Patita Pawana Natya Mandir	0.50
	Lilong Chajing Youth Community Centre Cum Cultural Institute	1.54
	Palem Thang Ta Shindam Shang	2.33
	The Youth Cultural Artists and Crafts Association	1.75
	Oriental Martial Art and Cultural	2.00
	Manaba Khongthang	2.00
	Wangoi Dramatic Union	4.42
	Auxiliary Service for Human Affairs	0.40
	Dhoni Academy of Dance	1.50
	Yenning Performing Arts Centre, Manipur	7.00
	The Mangan Thang Ta Lup	1.69
	Anoy Shindam Shanglen	1.00
	Gourahari Leirik Goura Krishna Mandon Leela Association	2.50
	Hensana Cultural Centre	2.62
	Institute of Musical and Cultural Arts	0.56
	Peace Maker Artistes' Association Manipur	1.50
	Kangleipak Royal Thang Ta Association	1.50
	Repose Foundation	2.00
	The Traditional Folk & Cultural Research Centre	2.25
	Yangam Leirak Nupi Leela	0.75
	The Thakurdhon Nritya Kala Mandir	1.50
	Blooming Cultural Academy of Performing Arts	1.50
	Manipuri Theatre Academy	6.90
	Sanchaali a Centre for Performing Art	17.25
	Nimita Devi Nritya Ashram	13.15
	North East Cultural Forum	1.12
	NT Theatre Manipur	18.51
	Progressive Artiste Laboratory	34.08
	Paradise Theatre	6.24
	Performing Artiste Centre	31.20
	Panthoibi Natya Mandir	15.60
	Performing Organisation of Arts and Culture	8.40
	People Arts and Dramatic Association	15.69
	Prospective Repertory Theatre Society	7.20
	Public Theatre Artistes Association	11.28
	Panthoibi Thang-Ta & Jagoi Sindam Shanglen	11.28
	Yamjao Lairembi Dramatic and Cultural Union	4.32
	Rhythms of Manipur	5.76

Scheme	Implementing Agency	Amount
	Rupmahal Theatre	8.64
	Sangeet Academy	5.28
	Kulbi Shong Shong Tribal Cultural Centre	1.00
	Sangeet Kala Sangam	9.68
	Shri Shri Govindajiu Bhakti Grantha Kendra Vidyalaya	14.40
	Sheidamkol	9.83
	Tribal Art and Culture Development Organisation	2.40
	Tapasya A Centre for Performing Arts	6.44
	Tekcham Gopal Foundation for Arts and Culture	1.50
	The Gulapi Nata Sankirtana Academy	14.16
	The Nata Sangeet Academy and Research Centre	13.44
	The Juvenile Theatre	6.80
	The Loyalam Art and Culture Institute	6.72
	Theatre Mirror	3.00
	The Manipur Thang Ta Cultural Association	8.18
	The Umbilical Theatre	2.04
	Women and Child Care Mission	5.42
	The Integrated Cultural Society	0.00
	Tribal Cultures Research Centre	0.00
	Women Society for Cultural Heritage	0.00
	Bishnupur District Huyel Langlon Thang Ta Association	0.00
	The Temple of Art and Culture Centre	0.00
	Iramdam Development Organisation	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
	Eastern Kala Vidya Thang Ta Association	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
	Haobam Nisheshwor Singh	0.00
	Leitanthem Ranjita Devi	0.00
	Anoisang Urmika Natyasala	0.00
	The L. Mani Goura Sangeet Academy (LMGSA)	0.00
	TIM Arts and Culture	0.00
	Pakhangba Cultural Foundation (PCF)	0.00
	The Living Arts Academy Manipuri Thang Ta	0.00
	Laipubam Magha Sharma	0.00
	Landmark Society	0.00
	Sangeet Natya Vidyalay Manipur	0.00
	Archival Centre for Arts	0.00
	Changkhol Sathek Jagoi	0.00
	The Kanglei Mashek Mangal Cultural Organisation	0.00
	The Welfare Organisation of Langol Ningthou Leikai	0.00
	Social Affairs for Voluntary Empowerment	0.00
	Cultural Guild Imphal	0.00
	Srila Sripad Educational Foundation and Cultural Research Centre	0.00
	Regional Centre for Cultural Heritage (RCCH)	0.00
	Repertory for Performing Arts of Manipur	0.00
	Star Repertory	0.00
	The Public Museum	0.00
	Usharani Nata Shankritana Academy	0.00
Training Schemes-PPG & P	State Academy of Training (ATI) under Government of Manipur	16.70
Atal Innovation Mission (AIM) including Self Employment and Talent	Mothers Pride Academy	2.00
	Jawahar Novadaya Vidyalaya, Imphal East	2.00

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Scheme	Implementing Agency	Amount
Utilization (SETU) Atal Innovation Mission(AIM) including Self Employment and Talent Utilization (SETU)	Churachand Hr. Secondary School	2.00
	Eastern Ideal High School	2.00
	Jiribam Higher Secondary School	2.00
	Martin Grammar School	2.00
	Apex Christian High School	2.00
	Mount Olivet High School, Senapati	12.00
	Standard Robarth Higher Secondary School	2.00
	Kindergarten Montessori School	2.00
	Thounaojam Ibohi Memorial English School, Uchiwa	12.00
	Gandha Memorial English School Phubala	0.00
	Gulap School Nambol	0.00
	Royal Academy AMS Chingphu Chinglak	0.00
	Sambanlei Sekpil School Bishnupur	0.00
	Toupokpi High School Bishnupur	0.00
	Langdum High School Imphal East	0.00
	The Yambem High School Imphal East	0.00
	Ngaimel Children School Keithelmanbi	0.00
	Lighthouse School Kangpokpi	0.00
	Victory High School Kakching	0.00
	Ukhrul Public School Ukhrul	0.00
	Ningthoukhong Higher Secondary School 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	

Scheme	Implementing Agency	Amount
	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
	Alberts English School Imphal West	0.00
Khelo India	Manipur Sports Development Authority (MSDA)	669.46
Development of Nursing Services	GNM Training School	0.00
	Manipur Nursing Council	34.28
	GNM Training School, Thoubal	219.00
	Principal, College of Nursing, Medical Directorate, Manipur	0.00
Pradhan Mantri Kisan Sampada Yojana-Mega Food Parks	Manipur Food Industries Corporation Limited (MFICL)	200.00
Pradhan Mantri Kisan Sampada Yojana-Creation/Expansion of Food Processing & Preservation Capacities	Bakers Bakery	38.04
Pradhan Mantri Kisan Samman Nidhi (PM-Kisan)	Dept. of Agriculture, Manipur	25,907.40
Grants to Other Institutions	Indian Institute of Information Technology, Manipur	2.48
	Manipur University	5.50
National Digital Health Mission	ABDM State Health Society NHM	44.97
Designing Innovative Solutions for Holistic Access to Justice in India (DISHA)	Jawaharlal Nehru Institute of Medical Sciences	19.76
	The Royal Academy of Law, Oinam	1.00
Conservation Development and Sustainable Management of Medicinal Plants	Manipur State Medicinal Plants Board, Manipur	76.04
National Handicrafts Development Programme (NHDP)	Female Handloom Handicraft Cooperative Society Ltd	2.30
Blood Transfusion Services	Manipur State AIDS Control Society	37.00
Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM) (Health)	Regional Institute of Medical Sciences (RIMS), Imphal	2,177.80
National Service Scheme	Manipur University, Canchipur	0.00
	Manipur State NSS Cell	39.19
Free Coaching for SC and OBC Students	Youths Step Forward Centre	19.62
National AIDS and STD Control Programme	Manipur State AIDS Control Society	3,072.05
Environmental Information Systems	Directorate of Environment, Department of Environment and Forests, Govt. of Manipur	0.00
Environmental Education, Awareness and Training	Manipur Pollution Control Board	0.00
Hazardous Substances Management (HSM)	Manipur Pollution Control Board	0.00
Pollution Abatement	Manipur Pollution Control Board	0.00
Trade Infrastructure for Export Schemes (TIES)	Manipur Industrial Development Corporation Ltd	0.00
Other Handloom Schemes	Weavers Service Centre Imphal	0.00
Upgrading Skills and Training in Traditional Arts/Crafts for Development (USTTAD)	Integrated Rural Development and Educational Organisation IRDEO	0.00
	Hao Crafts Society	0.00
	Ardent Foundation	0.00
Human Resource and Capacity Development	Regional Institute of Medical Sciences (RIMS), Imphal	0.00
e-Courts Phase II	Registrar General, High Court of Manipur	0.00
Relief and Rehabilitation for migrants	Deputy Commissioner, Thoubal	0.00

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Scheme	Implementing Agency	Amount
and repatriates		
Land Records Modernization Programme	Programme Management Unit for National Land Record Modernisation Programme (PMU for NLRMP) in Manipur	0.00
Research and Development (DST)	Central Agricultural University	0.00
	Directorate of Environment, Department of Environment and Forests, Govt. of Manipur	0.00
	Thoubal College	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-Off-grid	Manipur Renewable Energy Development Agency (MANIREDA)	0.00
Kisan Urja Suraksha Evam Utthaan Mahabhiyan-off Grid (KUSUM)	Manipur Renewable Energy Development Agency (MANIREDA)	0.00
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
Scheme for Usage of Geotextiles in North East	Department of Command Area Development	0.00
	Monitoring & Quality Control Division, PWD, Manipur	0.00
NER Textiles Promotion Scheme	Directorate of Sericulture, Govt. of Manipur, Imphal	0.00
	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 Hqrs, 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
	Siamsinpawlpi (Paite Students Welfare Association), Siamsinpawlpi Complex, Bungmual, Churachandpur	0.00
	Society for Women Education Action and Reflection	0.00
	Type Writing Institution & Rural Development Services (TWIRDS)	0.00
United Rural Development Service	0.00	
Power Tex India	Department of Textiles, Commerce & Industry	0.00
Pradhan Mantri Kisan Sampada Yojana-Food Safety	Manipur Food Industries Corporation Limited (MFICL)	0.00
Pradhan Mantri Kisan Sampada	Unique Trust	0.00
Prime Minister Street Vendors Atamnirbhar Nidhi	Imphal Municipal Corporation	0.00
Pradhan Mantri Matru Vandana Yojana	Department of Social Welfare, Government of Manipur	0.00
Official Development Assistance for Sustainable Development Goals (EAP Component)	Deputy Commissioner, Chandel	0.00
Scheme of Residential Education for Students in High School in Targeted Area (SRESHTA) for SCs	The Western Rural Socio Economic Development Organisation	0.00
Higher Education Statistics and Public Information System (HESPIS)	AISHE State Unit Manipur	0.00
Establishment and Strengthening of NCDC branches and Health Initiatives Inter Sectoral Coordination for	Regional Institute of Medical Sciences (RIMS), Imphal	0.00

Scheme	Implementing Agency	Amount
preparation and control of Zoonotic Diseases and Other Neglected Tropical Diseases Surveillance of Viral Hepatitis Anti-Microbial Resistance		
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
North East Road Sector Development Scheme	Public Works Department, Government of Manipur	0.00
Livestock Health and Disease Control	Manipur Livestock Development Board Ltd.	0.00
National Animal Disease Control Programme for Foot and Mouth Disease (FMD) and Brucellosis	Manipur Livestock Development Board Ltd.	0.00
Ongoing Programme and Schemes-Power	Deputy Commissioner, Chandel	0.00
National Action Plan for Senior Citizens	All Manipur Senior Citizens Welfare Association	0.00
	Centre for Development Activities	0.00
	Community Development Association	0.00
	Centre of Rural Upliftment Service (CRUS)	0.00
	The Centre for Upliftment of Rural Women Association	0.00
	Ima Leimarel Women Welfare Association	0.00
	Integrated Rural Development Agency	0.00
	Integrated Rural Development and Educational Organisation IRDEO	0.00
	Integrated Rural Upliftment Services	0.00
	Kumbi Khullakpam Leikai Women Association	0.00
	Bashikong Chanura Sinlon Lup	0.00
	Rural Industries Development Association	0.00
	Health for All Organisation	0.00
	Social Development & Rehabilitation Council	0.00
	The Manipur Scheduled Caste Welfare Association	0.00
	New Integrated Rural Management Agency	0.00
	Rural Downtrodden People Upliftment Society	0.00
	Rural Development Society, Manipur	0.00
	Rural Medical Institute	0.00
	Rural Peoples Development Organization	0.00
	Rural Service Agency (RUSA)	0.00
	South Eastern Rural Development Organisation	0.00
	Social Human Action for Rural Empowerment Society	0.00
	Society for Women Education Action and Reflection	0.00
	United Hill Peoples Development Society	0.00
	United Rural Development Service	0.00
	Volunteers For Rural Health and Action (VORHA)	0.00
Wangjing Women and Girls Society WWAGS	0.00	
Youth Progressive Organization	0.00	
	Total	39,223.80
	Grand Total	74,945.43

Source: Finance Accounts, 2022-23.

Appendix 4.4

(Reference paragraph 4.10)

Controlling Officers of the Government of Manipur who had not reconciled the figures for the year 2022-23 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
Not Reconciled at all			
1	Deputy Commissioner (DC), Imphal West, Lamphelpat, Imphal West	0.00	30.13
2	Deputy Commissioner (DC), Chandel District, Chandel	0.00	7.04
3	Deputy Commissioner (DC), Thoubal	0.00	5.20
4	Deputy Commissioner (DC), Ukhrul District, Ukhrul	0.00	8.00
5	Deputy Commissioner (DC), Senapati, Senapati District	0.00	5.79
6	The Director of Treasuries & Accounts, Lamphelpat, Imphal West	0.00	2,656.78
7	Director, Planning, Secretariat Imphal	0.00	535.45
8	Secretary, Manipur Public Service Commission (MPSC), Imphal	12.02	6.11
9	The Director, Settlement & Land Records, Lamphel	0.00	17.58
10	The Director, Horticulture & Soil Conservation, Imphal	0.01	56.13
11	The Director, Tribal Affairs & Hills, Imphal West, Imphal	0.00	531.40
12	The Director, Youth Affairs & Sports (YAS), Khuman Lampak, Imphal	0.00	77.07
13	The Additional Director, Employment Exchange, Lamphel	0.00	0.98
14	The Director, Commerce & Industries, Lamphel, Imphal West	0.34	56.50
15	The Joint Director, Craftsmanship, Lamphel, Imphal West	0.00	4.50
16	The Director, Veterinary & Animal Husbandry, Sanjenthong, Imphal	0.08	93.84
17	The Director of Transport, Babupara, Imphal	84.29	14.09
18	The Inspector General of Registration/Commissioner (Revenue), Old Secretariat, Imphal West	13.95	6.29
19	The Director, Consumer Affairs Food & Public Distribution (CAF&PD), Imphal West	0.32	54.26
20	The Director, Agriculture, Sanjenthong, Imphal	0.16	128.57
21	The Deputy Labour Commissioner, Secretariat, Imphal West, Imphal	0.05	21.30
22	The Secretary, Manipur Legislative Assembly, Chingmeirong, Imphal West	0.00	239.34
23	The Chief Engineer, PWD, Khuyathong, Imphal West	3.83	346.53
24	The Chief Engineer, Water Resources Deptt., Khuyathong, Imphal West	2.66	1,108.54
25	The Chief Engineer, PHED, Khoyathong, Imphal West	0.05	205.27
26	The Chief Engineer, MID, Lamphelpat, Imphal	0.00	8.47
27	The Director Local Fund Audit, Secretariat Building, Imphal West	0.00	2.14
28	The Commissioner/Secretary (Finance), Secretariat, Imphal	1,562.25	1,575.49
29	The Director, Sericulture, Lamphel	0.00	23.72
Sub-Total		1,680.01	7,826.51
Partially Not Reconciled			
1	Deputy Commissioner (DC), Porompat, Imphal East	0.00	6.03
2	Deputy Commissioner (DC), Churachandpur	0.00	9.88
3	The Director, MAHUD, Imphal West, Imphal	0.00	333.29
4	The Director, Information Technology (IT), New Secretariat, Imphal	0.00	19.66
5	The Director, Minority & OBC, Near 2nd MR Gate, Imphal	0.00	21.22
6	The Administrative Officer, Power, Keishampat, Imphal West	0.00	6.56
7	The Controller, Technical Education, Takyelpat, Imphal West	0.15	15.63
Sub-Total		0.15	412.27
Grand total		1,680.16	8,238.78

Source: O/o the Principal Accountant General (A&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
SFAR 2017-18 (Date of placing – 27-08-2019)			
10.02.2021	<ol style="list-style-type: none"> 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. 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. 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. 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. 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. 6. The Excess over Voted Grants and Charged Appropriations amounts to ₹46,720.56 lakh 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. 	Action taken Note yet to be received.	Excess expenditure over budget provisions has been regularised.

	7. The committee recommended for regularization of excess expenditure		
	SFAR 2018-19 (Date of placing – 05-02-2021)		
	Yet to be discussed/examined by PAC		
	SFAR 2019-20 (Date of placing – 25-03-2022)		
	Yet to be discussed/examined by PAC		
	SFAR 2020-21 (Date of placing – 22-02-2023)		
	Yet to be discussed/examined by PAC		
	SFAR 2021-22 (Date of placing – 29-02-2024)		
	Yet to be discussed/examined by PAC		

Source: Reports of Public Accounts Committee.

Appendix 5.1

(Reference: Paragraphs 5.3 & 5.11.2)

Statement showing position of arrears in finalisation of Annual Financial Statements (Accounts) by the State Public Sector Enterprises (SPSEs) as on 30 September, 2023

SL. No.	Name of the SPSE (all Government companies)	Year of accounts which are in arrears	No. of accounts
A. Working Companies			
1	Manipur Industrial Development Corporation Limited	2010-11 to 2022-23	13
2	Manipur Handloom & Handicrafts Development Corporation Limited	2010-11 to 2022-23	13
3	Manipur Tribal Development Corporation Limited	1988-89 to 2022-23	35
4	Manipur Electronics Development Corporation Limited	2018-19 to 2022-23	5
5	Manipur Food Industries Corporation Limited	2011-12 to 2022-23	12
6	Manipur Police Housing Corporation Limited	1998-99 to 2022-23	25
7	Manipur State Power Company Limited	2022-23	1
8	Manipur State Power Distribution Company Limited	2022-23	1
9	Tourism Corporation of Manipur Limited	2016-17 to 2022-23	7
10	Cyber Corporation Manipur Limited	2022-23	1
11	Manipur Food & Distribution Corporation Limited	2022-23	1
Sub-Total			114
B. Non-Working Companies			
1	Manipur Plantation Crops Corporation Limited	1984-85 to 2022-23	39
2	Manipur Agro Industries Limited	1989-90 to 2022-23	34
3	Manipur Pulp & Allied Products Limited	2003-04 to 2022-23	20
Sub-Total			93
Grand Total			207

Source: As per latest finalised accounts of SPSEs.

Appendix 5.2

(Reference: Paragraphs 5.7.3 & 5.8.2)

Summarised financial position and working results of State Public Sector Enterprises (all Government companies) as per their latest finalised financial statements as on 30 September 2023

(Figures in columns 5 to 12 and 14 to 16 are ₹ in crore)

Sl. No.	Sector/name of the Company	Period of Accounts	Year in which accounts finalised	Paid-up Capital @	Loans outstanding at the end of year	Accumulated Profit (+) /Loss (-)	Free Reserves & Surplus	Turn-over	Net profit (+) /loss (-)	Capital Employed	Return on capital employed (EBIT)	ROCE (per cent)	Net worth	Interest	Tax	ROE (per cent)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
A. Working Government Companies																
FINANCE																
1	Manipur Industrial Development Corporation Limited	2009-10	2014-15	12.14	6.31	-31.78	0	0.07	-1.45	-13.33	-1.45	Not workable	-19.64	0	0	Not workable
2	Manipur Tribal Development Corporation Limited	1987-88	2013-14	0.52	0	-0.22	0	0.02	-0.12	0.3	-0.12	-40	0.3	0	0	-40
Sector wise total				12.66	6.31	-32		0.09	-1.57	-13.03	-1.57	Not workable	-19.34	0	0	Not workable
INFRASTRUCTURE																
3	Manipur Police Housing Corporation Limited	1997-98	2012-13	0.02	0	0.59	0	0.11	0.29	0.61	0.29	47.54	0.61	0	0	47.54
Sector wise total				0.02	0	0.59	-	0.11	0.29	0.61	0.29	47.54	0.61	0	0	47.54
MANUFACTURING																
4	Manipur Food Industries Corporation Limited	2010-11	2019-20	5.41	15.74	-0.88	0	0.02	-0.17	20.27	-0.17	-0.84	4.53	0	0	-3.75
5	Manipur Electronics Development Corporation Limited	2017-18	2018-19	2.74	0	-7.11	0	1.26	-0.23	-4.37	-0.23	Not workable	-4.37	0	0	Not workable
Sector wise total				8.15	15.74	-7.99	0	1.28	-0.4	15.9	-0.4	-2.52	0.16	0	0	-250
POWER																
6	Manipur State Power Company Limited	2021-22	2022-23	10.05	0	-115.39	0	64.2	-32.17	-105.34	-38.06	Not workable	-105.34	0	-5.89	Not workable
7	Manipur State Power Distribution Company Limited	2021-22	2021-22	10.05	451.95	-156.7	0	518.04	-11.11	305.3	-22.52	-7.38	-146.65	10.12	-21.53	Not workable
Sector wise total				20.1	451.95	-272.09		582.24	-43.28	199.96	-60.58	-30.31	-251.99	10.12	-27.42	

MISCELLANEOUS																
8	Manipur Handloom & Handicrafts Development Corporation Limited	2009-10	2018-19	12.21	1.69	-16.18	0	0.15	-0.31	-2.28	-0.31	Not workable	-3.97	0	0	Not workable
*9	Tourism Corporation of Manipur Limited	First accounts not finalised	-	0	0	0	0	0	0	0	0	0	0	0	0	Not workable
*10	Cyber Corporation Manipur Ltd.	2021-22	2022-23	0.25	0	-0.01	0	0	0	-0.24	0	Not workable	0.24	0	0	Not workable
11	Manipur Food & Distribution Corporation Ltd.	First accounts not finalised	-	0	0	0	0	0	0	0	0	0	0	0	0	0
Sector wise total				12.46	1.69	-16.19	0	0.15	-0.31	-2.04	-0.31	Not workable	-3.73	0	0	Not workable
Total A (All sector wise working Government companies)				53.39	475.69	-327.68	0	583.87	-45.27	201.4	-62.57	-31.07	-274.29	10.12	-27.42	Not workable
B. Non-working Government Companies																
AGRICULTURE & ALLIED																
1	Manipur Agro Industries Corporation Limited	1988-89	2005-06	0.32	0	-0.45	0	0.19	-0.04	-0.13	-0.04	Not workable	-0.13	0	0	
2	Manipur Plantation Crops. Corporation Limited	1983-84	2000-01	0.51	0.07	0	0	0	0	0.58	0	0	0.51	0	0	
Sector wise total				0.83	0.07	-0.45	0	0.19	-0.04	0.45	-0.04	-8.89	0.38	0	0	
MISCELLANEOUS																
3	Manipur Pulp & Allied Products Limited	2002-03	2017-18	0.9	1.75	-6.81	0	0	-0.83	-4.16	-0.25	Not workable	-5.91	0.58	0	Not workable
Sector wise total				0.9	1.75	-6.81	-	-	-0.83	-4.16	-0.25	-	-5.91	0.58	0	Not workable
Total B: (All sector wise non-working Government companies)				1.73	1.82	-7.26	0	0.19	-0.87	-3.71	-0.29	Not workable	-5.53	0.58	0	Not workable
Grand Total (A+B)				55.12	477.51	-334.94	0	584.06	-46.14	197.69	-62.86	-31.80	-279.82	10.7	-27.42	Not workable

NB: 1. Accumulated loss (₹ 16.18 crore) of SPSE at serial No. A8 have been derived by adjusting the capital reserves (₹ 0.63 crore).

2. Net Loss (₹ 23,600/-) of SPSE at serial No. A10 rounded off to 'zero'.

3. SPSE at serial No. B2 was at pre-operational stage, hence, did not prepare Profit and Loss Account.

4. Tourism Corporation of Manipur Limited (date of incorporation: 13 July 2016) and Manipur Food & Distribution Corporation Limited (Date of incorporation: 14 November 2022) had not submitted their first accounts.

Source: As per latest finalised accounts of SPSEs.

Appendix 5.3

(Reference: Paragraph 5.7.3)

Statement showing Rate of Real Return on Government Investment

(Figures in column No. ii to vii and ix to xi are ₹ in crore)

Financial Year	Present value of total investment at the beginning of the year	Equity infused by the State government during the year	Net interest free loan given by the State Government during the year	Grants/subsidies given by the State government for operational and administrative expenditure	Total investment during the year	Total investment at the end of the year	Average rate of interest on Government Borrowings (per cent)	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings/profit after tax (PAT) for the year
A	B	C	D	F	H	I	J	K K=I x (1+J÷100)	L L= I x J÷100	M
Up to 2012-13**		43.19	0.10	1.28	44.57	44.57	6.52	47.48	2.91	0.18
2013-14	47.48	0.00	0.00	0.00	0.00	47.48	6.42	50.52	3.05	0.78
2014-15	50.52	20.10	0.00	0.00	20.10	70.62	6.56	75.26	4.63	(-)20.95
2015-16	75.26	2.05	0.00	259.93	261.98	337.24	6.67	359.73	22.49	(-)24.59
2016-17	359.73	0.05	0.00	250.65	250.70	610.43	6.42	649.62	39.19	(-)48.58
2017-18	649.62	0.00	0.00	286.89	286.89	936.51	6.13	993.92	57.41	(-)48.75
2018-19	993.92	0.00	0.00	299.36	299.36	1293.28	7.44	1389.50	96.22	(-)42.26
2019-20	1389.50	0.00	0.00	165.41	165.41	1554.91	7.84	1676.81	121.90	(-)42.43
2020-21	1676.81	0.25	0.00	191.91	192.16	1868.97	8.86	2034.56	165.59	(-) 37.84
2021-22	2034.56	0.00	0.00	348.95	348.95	2383.51	5.84	2522.71	139.20	(-) 25.17
2022-23	2522.71	5.00	0.00	249.24	254.24	2776.95	6.60	2960.23	183.28	(-) 46.14
Total					2124.36					

**These are cumulative figures up to 2012-13 for Columns C, D, F and H

Year	Total Earnings/Loss in 2022-23 (₹ in crore)	Investment by the State Government as per total of the column H above (₹ in crore)	Return on State Government investment on the basis of historical value (per cent)	Present value of State Government investment at the end of 2022-23 (₹ in crore)	Real return on State Government investment considering the present value of investments (per cent)
	A	B	C	D	E
2022-23	-46.14	2,124.36	-2.17	2,960.23	-1.56

Source: As per latest finalised accounts of SPSEs.

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