

ACCOUNTS AT A GLANCE

2022-23



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



GOVERNMENT OF MANIPUR

**Accounts at a Glance
2022-23**

Government of Manipur

**Principal Accountant General
(Accounts and Entitlement)**

Preface

I am happy to present the twenty-fifth issue of our annual publication, the 'Accounts at a glance' for the year 2022-23, which provides an overview of Governmental activities, as reflected in the Finance Accounts and Appropriation Accounts.

The Finance Accounts are summary statements of accounts under the Consolidated Fund, Contingency Fund and Public Account. The Appropriation Accounts record the grant-wise expenditure against provisions approved by the State Legislature and depict explanations for variations between the actual expenditure and the funds allocated.

Finance and Appropriation Accounts are prepared annually by my office under the direction of the Comptroller and Auditor General of India (C&AG) in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Services) Act, 1971 for being laid before the Legislature of the State.

We look forward to suggestions.



(Athikho Chalai)
Principal Accountant General (A&E)

Imphal

Date: 25th November 2024

Our Vision, Mission and Core Values

VISION:

(The vision of the institution of the Comptroller and Auditor General of India represents what we aspire to become.)

- We strive to be a global leader and initiator of national and international best practices in public sector auditing and accounting and recognized for independent, credible, balanced and timely reporting on public finance and governance.

MISSION:

(Our mission enunciates our current role and describes what we are doing today.)

- Mandated by the Constitution of India, we promote accountability, transparency and good governance through high quality auditing and accounting and provide independent assurance to our stakeholders: the Legislature, the Executive and the Public- that public funds are being used efficiently and for the intended purposes.

CORE VALUES:

(Our core values are the guiding beacons for all that we do and give us the benchmarks for assessing our performance.)

- Independence
- Objectivity
- Integrity
- Reliability
- Professional Excellence
- Transparency
- Positive Approach

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Chapter I

Overview

1.1 Introduction

The Principal Accountant General (Accounts and Entitlements), Manipur collates, classifies, compiles the accounts data rendered by multiple agencies, and prepares the accounts of the Government of Manipur. The compilation is done from the initial accounts rendered by the District Treasuries, Public Works Divisions, Water Resources, Public Health & Engineering and Minor Irrigation Divisions, Forest Divisions, accounts rendered by the other States/accounting offices and advices of Reserve Bank of India. Every month, a Monthly Civil Account is presented by the office of the Principal Accountant General (A&E) to the Government of Manipur. The office of Principal Accountant General (A&E) also submits a quarterly Appreciation Note on the important financial indicators and quality of expenditure of the Government. The Annual Finance Accounts and the Appropriation Accounts are placed before the State Legislature after audit by the Principal Accountant General (Audit), Manipur and certification by the Comptroller and Auditor General of India.

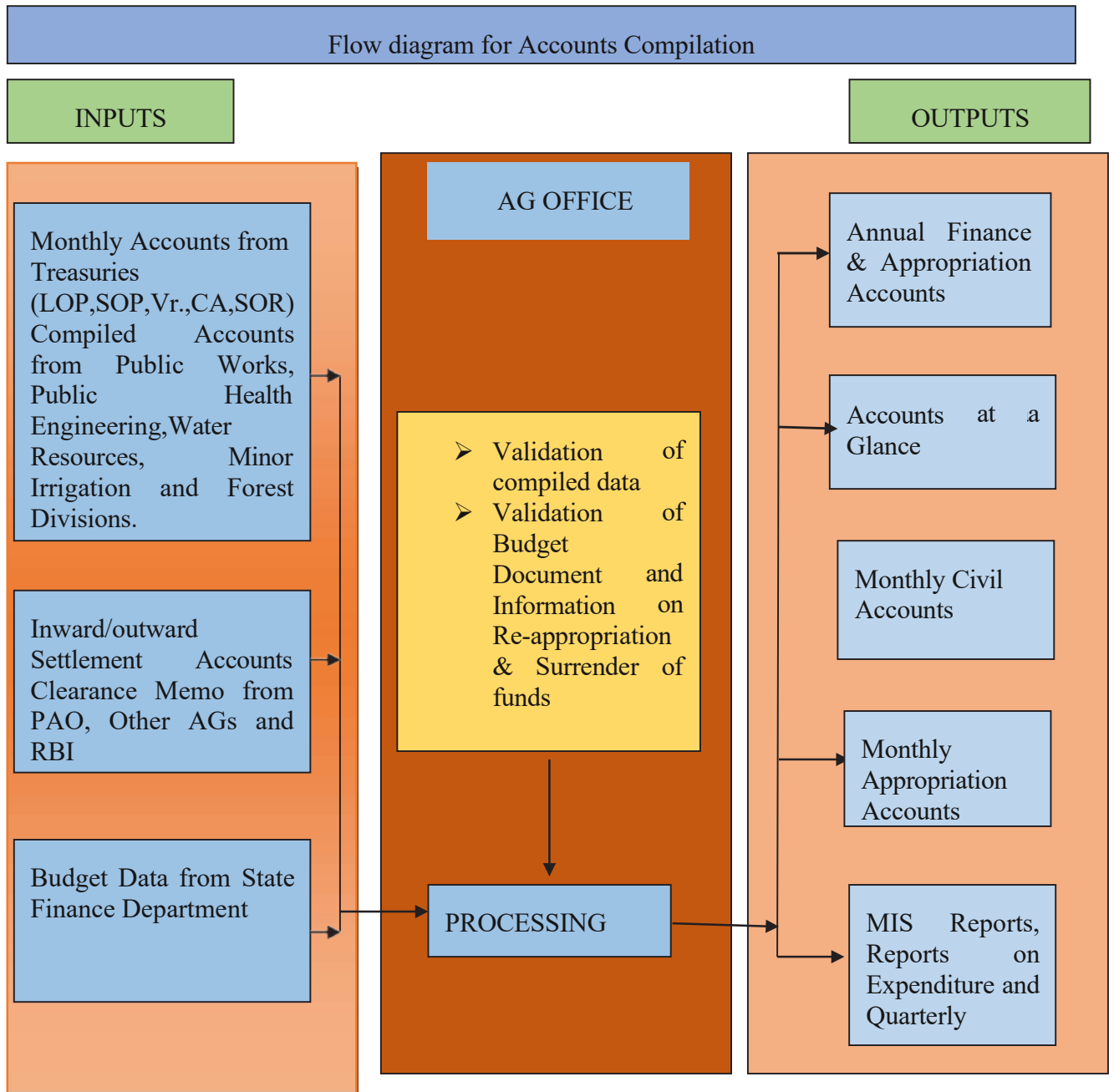
1.2 Structure of Government Accounts

1.2.1 Government accounts are kept in three parts:

Structure of Government Accounts

Part 1 CONSOLIDATED FUND	<ul style="list-style-type: none">• All revenue received by the Government including tax and non-tax revenues, loans raised and repayment of loans given (including interest thereon) form the Consolidated Fund.• All expenditure and disbursements of the Government, including release of loans and repayments of loans taken (and interest thereon), are met from this fund.
Part 2 CONTINGENCY FUND	<ul style="list-style-type: none">• The Contingency Fund is in the nature of an imprest, intended to meet unforeseen expenditure, pending authorization by the Legislature. Such expenditure is recouped subsequently from the Consolidated Fund.
Part 3 PUBLIC ACCOUNT	<ul style="list-style-type: none">• The transactions relating to Debt (Other than those included in Part I), Deposits, Advances, Remittances and Suspense in respect of which Government incurs a liability to repay the monies received or has a claim to recover the amounts paid together with the repayments of Debts and Deposits and recoveries of Advances are recorded. The transactions relating to Remittances and Suspense shall embrace all merely adjusting heads which shall account such transactions as remittances of cash between treasuries and currency chests and transfer between different accounting circles. The initial debits or credits to these heads will be cleared by corresponding receipts or payments either within the same circle of account or in another account circle.

1.2.2 Compilation of Accounts



1.3 Finance Accounts and Appropriation Accounts

1.3.1 Finance Accounts

The Finance Accounts depict the receipts and disbursements of the Government for the year, together with the financial results disclosed by the Revenue and Capital Accounts, Public Debt and Public Account balances recorded in the accounts. Finance Accounts are prepared in two volumes to make them more comprehensive and informative. Volume I of the Finance Accounts contains the certificate of the Comptroller and Auditor General of India, summarized statements of overall receipts and disbursements and 'Notes to Finance Accounts' containing summary of significant accounting policies, comments on quality of accounts and other items. Volume II contains detailed statements (Part-I) and appendices (Part-II).

Receipts and disbursement of the Government of Manipur as depicted in the Finance Accounts 2022-23 are given below.

The Union Government transfers substantial funds directly to the state Implementing Agencies/NGOs for implementation of various schemes and programmes. During the year 2022-23, the Government of India released ₹749.45 crore directly to the implementing agencies in Manipur. Since these funds are not routed through the State Budget, these are not reflected in the Accounts of the State Government. These transfers are exhibited in Appendix VI of Volume II of the Finance Accounts. The following table provides the details of actual financial results vis-a-vis budget estimates for the year 2022-23.

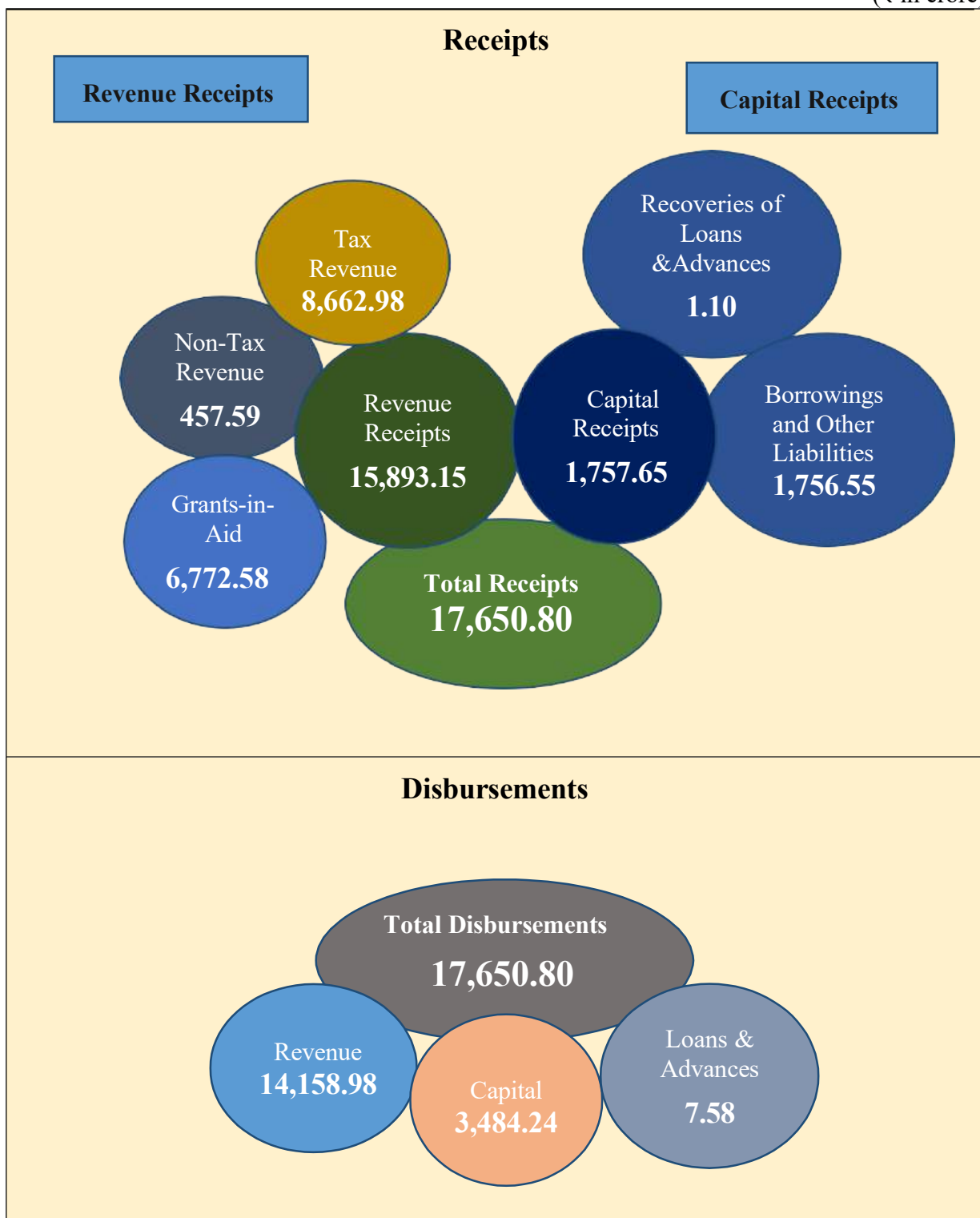
(₹ in crore)

Sl. No.	Particulars	B.E	Actuals	Percentage of Actuals to B.E	Percentage of Actuals to GSDP#
1	Tax Revenue	8,247.20	8,662.98	105.04	23.39
2	Non-Tax Revenue	400.00	457.59	114.40	1.24
3	Grants-in-aid & Contributions	15,800.66	6,772.58	42.86	18.28
4	Revenue Receipts (1+2+3)	24447.86	15,893.15	65.01	42.90
5	Recovery of Loans & Advances	3.80	1.10	28.95	0.00
6	Other Receipts	...	...	...	...
7	Borrowings & Other Liabilities	2748.45	1,756.55	63.91	4.74
8	Capital Receipts(5+6+7)	2752.25	1,757.65	63.86	4.74
9	Total Receipts(4+8)	27200.11	17,650.80	66.47	47.65
10	Revenue Expenditure	17914.40	14,158.98	79.04	38.22
11	Interest Payments out of 10	963.08	894.19	92.85	2.41
12	Capital Expenditure	9272.51	3,484.24	37.58	9.41
13	Loans and Advances Disbursed	13.20	7.58	57.42	0.02
14	Total Expenditure (10+12+13)	27200.11	17,650.80	64.89	47.65
15	Revenue Surplus(4-10)	6533.46	1,734.17	26.54	4.68
16	Fiscal Deficit(-)/Surplus (+) (14)-(4+5+6)	(-2748.45)	(-1,756.55)	63.91	4.74

GSDP of 2022-23 was ₹37,043.28 crore (Provisional estimate at current prices).

Receipt and disbursement in year 2022-23

(₹ in crore)



Note: Borrowing and other Liabilities: Net (Receipt – Disbursement) of Public Debt + Net of Contingency Fund + Net (Receipt – Disbursement) of Public Account + Net of Opening and Closing Cash Balance.

1.3.2 Appropriation Accounts

Under the Constitution, no expenditure can be incurred by the Government except with authorization of the Legislature. Barring certain expenditure specified in the Constitution as “charged” on the Consolidated Fund, which can be incurred without vote of the Legislature, all other expenditure requires to be “voted”. The budget of the Government of Manipur has three charged Appropriation and 50 voted Grants. The purpose of the Appropriation Accounts is to indicate the extent to which the actual expenditure complied with the appropriation authorized by the Legislature through the Appropriation Act of each year.

1.3.3 Efficiency on Budget Preparation

At the end of the year, the actual expenditure of the Government of Manipur against the budget approved by the Legislature, showed a net saving of ₹11,223.02 crore (29.29 *per cent* of estimates) and over-estimation of ₹232.86 crore (84.93 *per cent* of estimates) on reduction of expenditure. Certain grants, like those relating to Police, Public Works Department, Education, Medical, Health & Family Welfare Services, Municipal Administration, Housing & Urban Development, Department of Tribal Affairs and Hills Development, Agriculture, Environment & Forest, Community and Rural Development, Planning, Minor Irrigation, Water Resources Department, Social Welfare Department, Tourism, Minorities and Other Backward Classes showed substantial savings.

1.4 Sources and Application of Funds

1.4.1 Ways and Means Advances

Ways and Means Advances are taken from the Reserve Bank of India to make good the deficiency in the minimum cash balance which the State Government is required to maintain with the Reserve Bank of India. Ways and Means advance of ₹8,918.31 crore was obtained and ₹8,939.57 crore was repaid during the year 2022-23.

1.4.2 Overdraft from the Reserve Bank of India

Overdraft is taken from the Reserve Bank of India when the limit of minimum cash balance falls below i.e. ₹0.24 crore, even after taking Ways and Means Advances which is required to be maintained with the Reserve Bank of India. During the year 2022-23, there was an overdraft of ₹4442.15 crore for 93 days up to 31 March 2023.

1.4.3 Fund flow statement

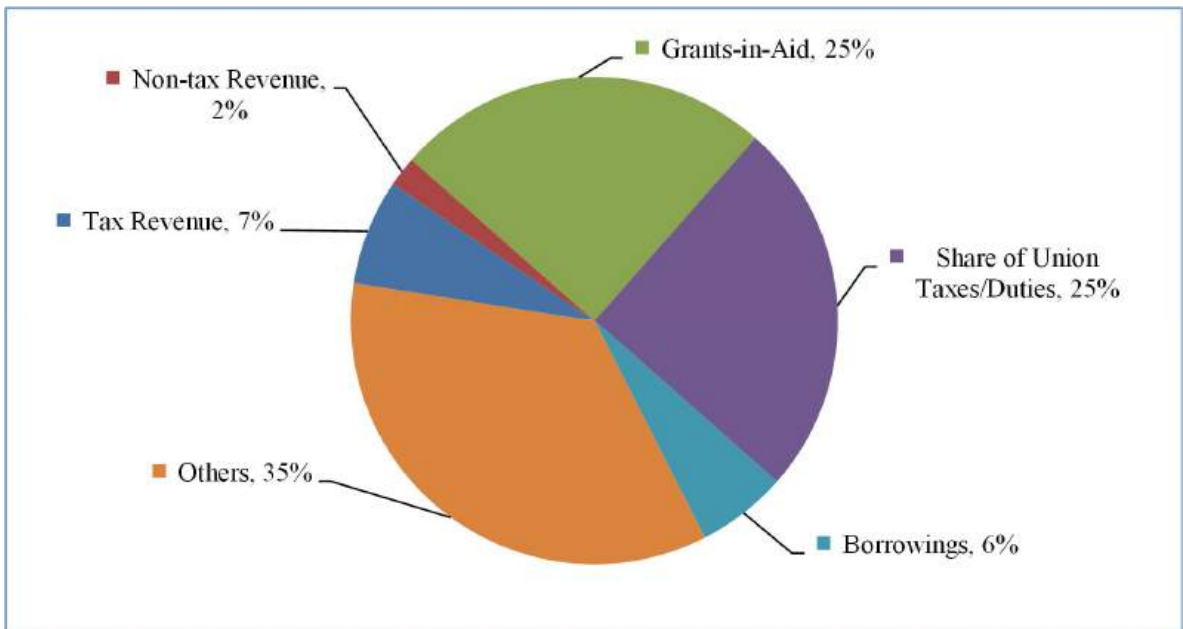
The State had a Revenue Surplus of ₹1,734.17 crore and a Fiscal Deficit of ₹1,756.55 crore as on 31 March 2023. The Fiscal Deficit was met from net Public Debt (₹1,710.92 crore), decrease in Public Account (₹101.91 crore) and net increase of opening and closing cash balance (₹Nil crore). Around 58 *per cent* of the revenue receipts (₹15,893.15 crore) of the State Government was spent on committed expenditure like salaries (₹5,263.55 crore), interest payments (₹874.19 crore), pensions (₹2,737.45 crore), subsidies (₹120.18 crore) and wages (₹243.64 crore).

Sources and Application of Funds		(₹ in crore)
SOURCES	PARTICULARS	AMOUNT
	Opening Cash Balance as on 1 April 2022	(-)2
	Revenue Receipts	15,893
	Capital Receipts	...
	Recovery of Loans and Advances	1
	Public Debt	11,116
	Small Savings, Provident Funds, etc.	320
	Reserves Fund & Sinking Funds	325
	Deposits Received	472
	Civil Advances Repaid	60
	Suspense Account*	3,479
	Remittances	2,057
	TOTAL	33,721
APPLICATION	Revenue Expenditure	14,159
	Capital Expenditure	3,484
	Loans Given	8
	Repayment of Public Debt	9,405
	Small Savings, Provident Funds, etc.	320
	Reserves Fund & Sinking Funds	231
	Deposits Repaid	556
	Civil Advances Given	60
	Suspense Account**	3,467
	Remittances	2,181
	Closing Cash Balance as on 31 March 2023	(-)150
	TOTAL	33,721

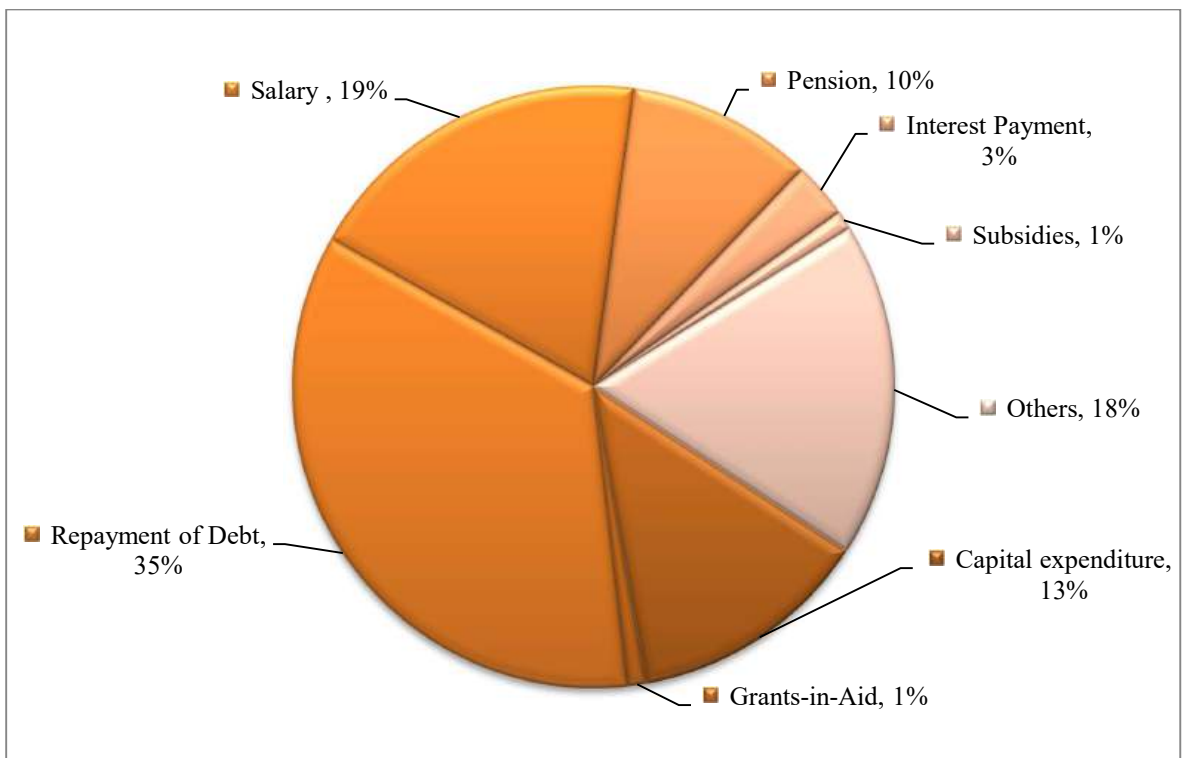
* Includes ₹3138 crore on account of cash balances investment account.

** Includes ₹3138 crore on account of cash balances investment account.

1.4.4 Where the Rupee came from (in percentage)



1.4.5 Where the Rupee went (in percentage)



1.5 Financial highlight of year 2022-23

(₹ in crore)

Sl. No.	Description	Budget Estimate 2022-23	Actuals 2022-23	Percentage of Actuals to B.E.	Percentage of Actuals to GSDP#
1.	Tax Revenue (a)	8,247.20	8,662.98	105.04	23.39
2.	Non-Tax Revenue	400.00	457.59	114.40	1.24
3.	Grants-in-aid & Contributions	15,800.66	6,772.58	42.86	18.28
4.	Revenue Receipts (1+2+3)	24447.86	15,893.15	65.01	42.90
5.	Recovery of Loans & Advances	3.80	1.10	28.95	0.00
6.	Other Receipts	...	...	...	...
7.	Borrowings and other liabilities (b)	2748.45	1,756.55	63.91	4.74
8.	Capital Receipts (5+6+7)	2752.25	1,757.65	63.86	4.74
9.	Total Receipts (4+8)	27000.11	17,650.80	63.37	47.65
10	Revenue Expenditure	17914.40	14,158.98	79.04	0.56
11	Interest payment out of 10	963.08	894.19	92.85	10.38
12	Capital Expenditure	9285.71	3,484.24	37.52	1.15
13	Total Expenditure (10+12)	27200.11	17650.80	64.89	0.38
14.	Revenue Surplus (4-10)	6533.46	1734.17	26.54	1.66
15	Fiscal Deficit (-) Surplus (+) (13)-(4+5+6)	(-)2748.45	(-)1756.55	63.91	3.71

(a) Includes share of net tax proceed assigned to the State amounting to ₹6,795 crore. (State Government Own Tax receipts were ₹1,868 crore which was 5 per cent of GSDP)

(b) Borrowing and other Liabilities: Net (Receipts-Disbursement) of Public Debt + Net of Contingency Fund + Net (Receipts – Disbursement) of Public Account + Net of opening and closing balance.

GSDP figures (₹37,043.28 crore) is taken from Economic and Statistic Department of Government of Manipur as the same was not available on the web site of Ministry of Statistics and Programme Implementation Govt. of India.

During the year 2022-23 revenue surplus of ₹1,734 crore (₹1,449 crore surplus in 2021-22) and fiscal deficit of ₹1,757 crore (₹1,803 crore deficit in 2021-22) represent 4.68 percent and 4.74 percent of the Gross State Domestic Product (GSDP) respectively. The fiscal deficit constituted 10 per cent of total expenditure.

What do the deficits and surpluses indicate?

Deficit	<ul style="list-style-type: none">• Refers to the gap between revenue and expenditure. The kind of deficit, how the deficit is financed, and application of funds are important indicators of prudence in financial management.
Revenue Deficit/ Surplus	<ul style="list-style-type: none">• Refers to the gap between revenue receipt and revenue expenditure. Revenue expenditure is required to maintain the existing establishment of Government and ideally, should be fully met from revenue receipts.
Fiscal Deficit/ Surplus	<ul style="list-style-type: none">• Refers to the gap between total receipts (excluding borrowings) and total expenditure. This gap, therefore, indicates the extent to which expenditure is financed by borrowings and ideally should be invested in capital projects.

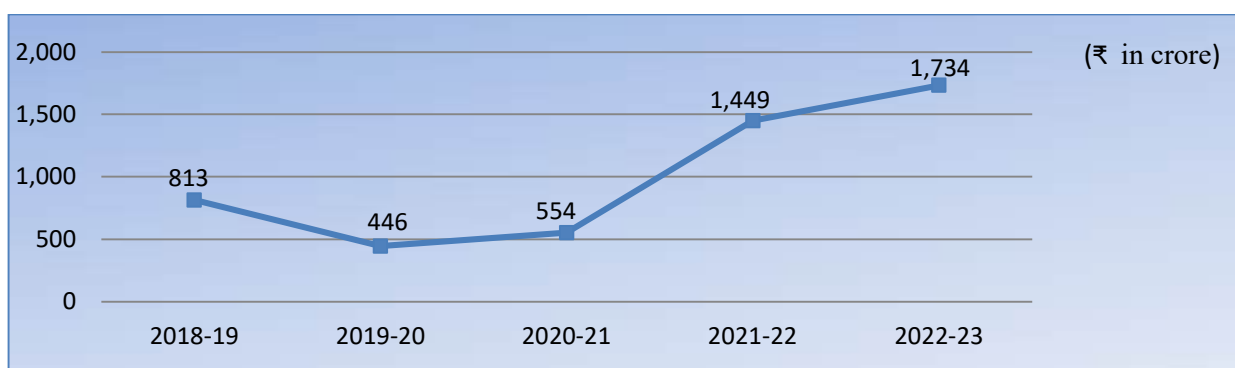
1.6 Fiscal Responsibility and Budget Management (FRBM) Act, 2005

In terms of Rule 5 of the Manipur Fiscal Responsibility and Budget Management Act, 2005, medium term fiscal policy statement and fiscal policy strategy statement are to be laid before the legislature. However, medium term fiscal policy statement, micro economy framework statement and disclosures were laid before the legislature along with the Annual Budget 2022-23. As per Section 2 of Rules 8 of Fiscal Responsibility and Budget Management Act, 2005, the targets in terms of the policy, and achievements as per the accounts, are given below:

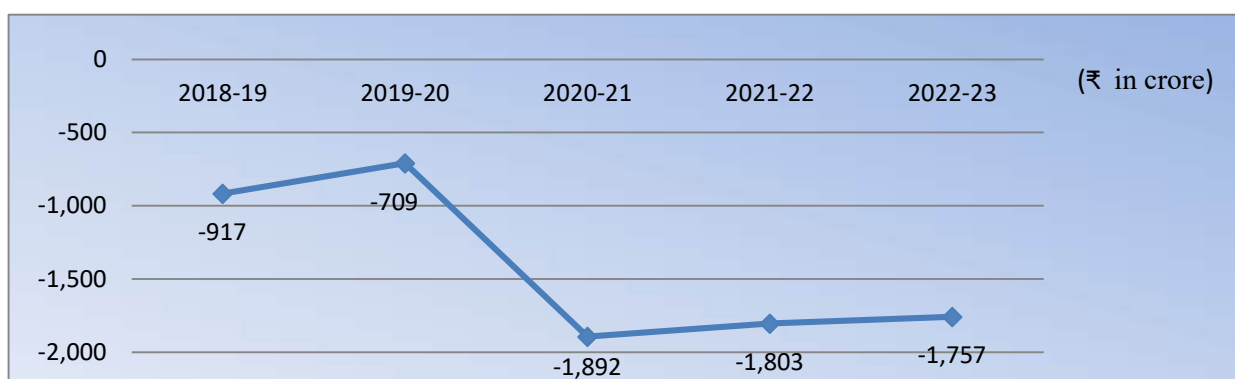
Sl. No.	Targets	Achievements
a.	Maintain Revenue Surplus as 7.00 percent of Total Revenue Receipt.	The Revenue Surplus for 2022-23 was ₹1,734.17 crore, which is 10.91 percent of Total Revenue Receipt.
b.	Maintain Fiscal Deficit below 10 percent of the Gross State Domestic Product (GSDP) in financial year 2022-23.	There was Fiscal Deficit of ₹1,756.55 crore (4.74 percent of Gross State Domestic Product*) for 2022-23.
c.	The total outstanding Government guarantees as on the first day of April of any year shall not exceed thrice the State's Own Tax Revenue receipts of the second preceding year.	The total outstanding guarantees as on 1 April 2022 was ₹868.55 crore, which is less than thrice the State's Own Tax Revenue receipts for the year 2020-21 (₹1,294.49 x 3 = ₹3,883.47 crore).
d.	Follow 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 percent.	Percentage of the total salary bill for 2022-23 (₹5,623.55 crore) to the Revenue Expenditure excluding interest payments and pensions for 2022-23 (₹10,547.34 crore) was 53.32 percent.

* GSDP for 2022-23 (provisional estimates at current prices) as per the Department of Economics and Statistics, Government of Manipur was ₹37,043.28 crore. Figures are not available on the web site of the Ministry of Statistics and Programme Implementation, Government of India.

1.6.1 Trend of Revenue Deficit/ Surplus



1.6.2 Trend of Fiscal Deficit



Chapter II

Receipts

Introduction

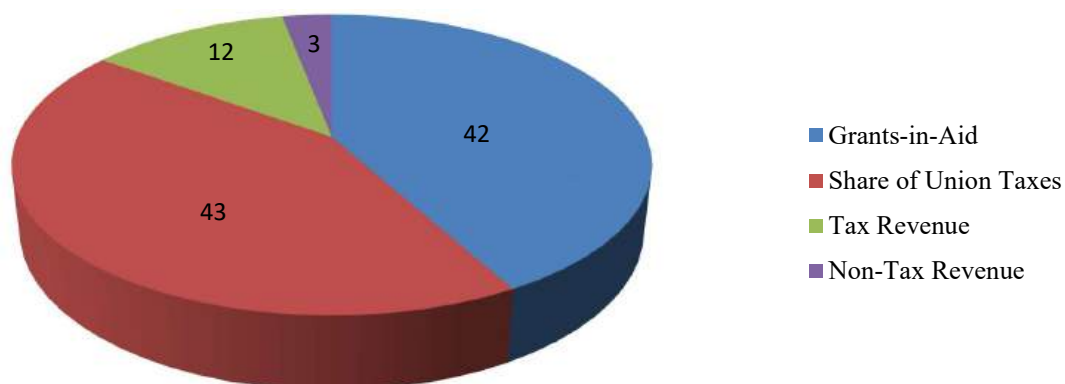
Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total receipts for 2022-23 was ₹17,651 crore.

Revenue Receipts

The revenue receipts of the Government comprise of three components viz. Tax Revenue, Non-tax Revenue and Grants-in-aid received from the Union Government.

Tax Revenue	Comprises of taxes collected and retained by the State and State's share of Union Taxes under Article 280 (3) of the Constitution.
Non-Tax Revenue	Includes interest receipts, dividend, profits, departmental receipts, etc.
Grants-in-aid	Grants-in-aid represent Central assistance to the State Government from the Union Government. It also includes "External Grant Assistance" received from Foreign Government and channelised through the Union Government. In turn, the State Government also give Grants-in-aid to institutions like Panchayati Raj Institution, Autonomous bodies etc.

Revenue Receipt (in Percentage)



2.2.1 Revenue Receipts Components (2022-23)

(₹ in crore)

Components	Actuals
A. Tax Revenue	8,663
a) Goods & Services Tax (GST)	3,347
b) Taxes on Income and Expenditure	4,528
c) Taxes on Property, Capital and Other Transactions	21
d) Taxes on Commodities and Services	767
B. Non-Tax Revenue	458
a) Interest Receipts, Dividends and Profits	25
b) General Services	103
c) Social Services	300
d) Economic Services	30
C. Grants-in-aid & Contribution	6,772
Total – Revenue Receipts	15,893

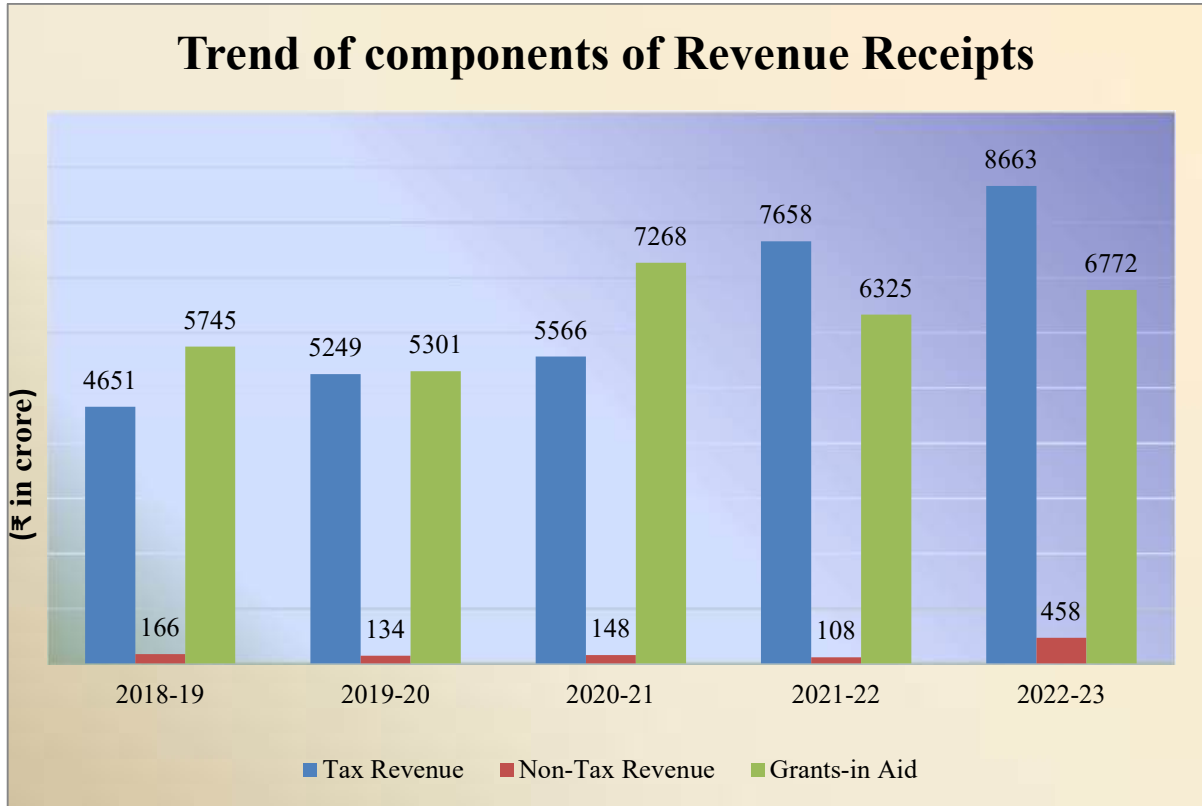
2.2.2 Trend of Revenue Receipts

(₹ in crore)

	2018-19	2019-20	2020-21	2021-22	2022-23
Tax Revenue	5,745 (22%)	5,249 (17%)	5,566 (17%)	7,658 (20%)	8,663 (23%)
Non-Tax Revenue	166 (0.65%)	134 (0.44%)	148 (0.45%)	108 (0.29%)	458 (1%)
Grants-in-aid	4,651 (18%)	5,301 (18%)	7,268 (22%)	6,325 (17%)	6,772 (18%)
Total Revenue Receipts	10,562 (41%)	10,684 (35%)	12,982 (39%)	14,091 (37%)	15,893 (43%)
GSDP	25,722.20	30,131.95	32,852.46	37,760.08	37,043.28

Note: Figures in parentheses represent percentage to GSDP (Gross State Domestic Product)

Though the GSDP decreased by 2 per cent in 2022-23 compared to previous year, growth in revenue receipt was increased by 13 per cent. The tax revenue increased by 13 per cent, the non-tax revenue increased by 324 per cent and the grants-in-aid increased by 7 per cent compared to previous year.

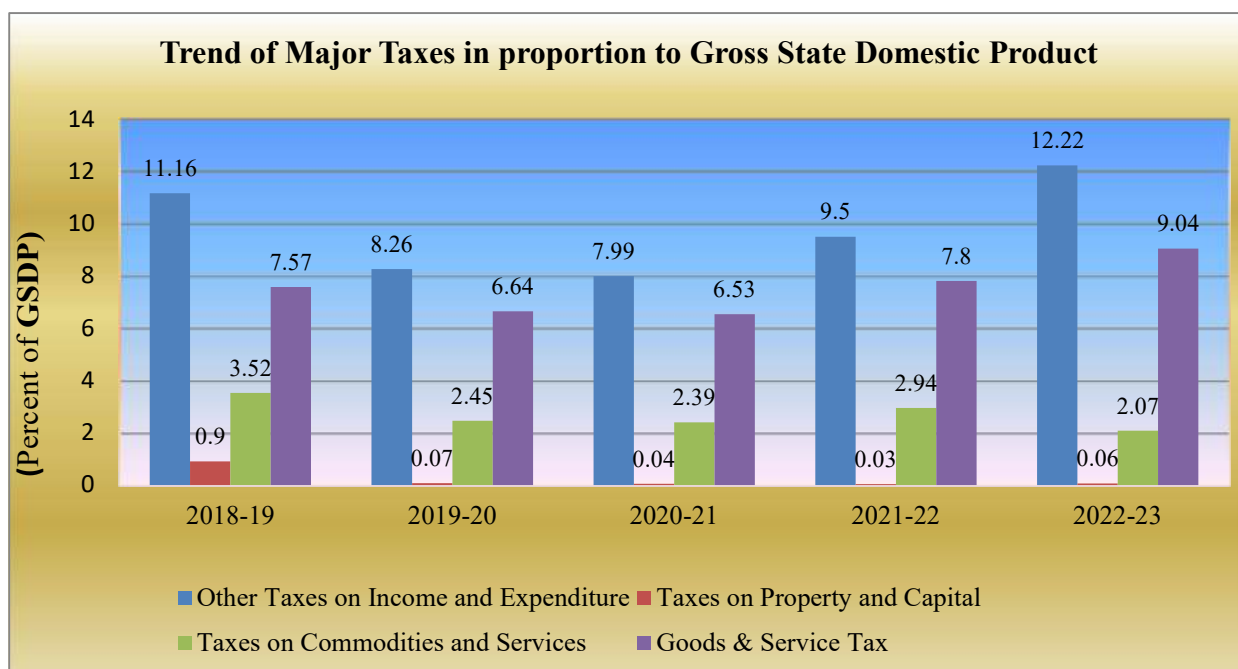


2.3 Tax Revenue

(₹ in crore)

Sector-wise Tax Revenue					
	2018-19	2019-20	2020-21	2021-22	2022-23
Goods & Services Tax (GST)	1,947	2,001	2,145	2,947	3,347
Taxes on Income and Expenditure	2,871	2,490	2,624	3,589	4,528
Taxes on Property, Capital and Other Transactions	22	21	12	11	21
Taxes on Commodities and Services	905	737	785	1,111	767
Total Tax Revenue	5,745	5,249	5,566	7,658	8,663
GSDP	25,722	30,132	32,852	37,760	37,043

The increase in total tax revenue during 2022-23 was mainly attributable to GST (₹3,347 crore) and Taxes on Income and expenditure (₹4,528 crore).



2.3.1 State's own Tax and State's share of Union Taxes

Tax Revenue of the State Government comes from two sources viz. State's own tax collections and devolution of Union taxes.

(₹ in crore)

Year	Tax Revenue	State share of Union Taxes/Duties	State's Own Tax Revenue	
			Tax revenue	Percentage to GSDP
2018-19	5,745	4,699	1,046	4.07
2019-20	5,249	4,048	1,201	3.99
2020-21	5,566	4,272	1,294	3.94
2021-22	7,658	6,010	1,648	4.36
2022-23	8,663	6,795	1,868	5.04

Following table depicts the comparative position amount tax revenue received from the two sources over a period of five years:

(₹ in crore)

	2018-19	2019-20	2020-21	2021-22	2022-23
State's own Tax collection	1,046	1,201	1,294	1,648	1,868
Devolution of Union Taxes	4,699	4,048	4,272	6,010	6,792
Total Tax Revenue	5,745	5,249	5,566	7,658	8,663
Percentage of State's own Tax to Total Tax Revenue	18	23	23	22	22

The proportion of State's own tax collection in overall tax revenue has shown an increasing trend since 2018-19. During 2022-23, State's Own Tax Collection has increased by 13 *per cent* as compared to 2021-22.

2.3.2 Trend in state's own Tax collection over the past five year

(₹ in crore)

Taxes	2018-19	2019-20	2020-21	2021-22	2022-23
1. Taxes on Sales, Trade, etc.	253	235	336	412	289
2. State Excise	8	12	12	16	19
3. Taxes on Vehicles	40	48	38	57	83
4. Stamp and Registration fees	18	17	8	8	14
5. SGST	695	853	866	1,125	1,426
6. Land Revenue	3	4	4	3	7
7. Taxes on Goods and Passengers	1	1	1	0	1
8. Other Taxes	28	31	29	27	29
Total State's own Taxes	1,046	1,201	1,294	1,648	1,868

2.3.4 Efficiency of Tax Collection

(₹ in crore)

Taxes	2018-19	2019-20	2020-21	2021-2022	2022-2023
1. Taxes on Sales, Trade, etc.					
Revenue collection	253	235	336	412	289
Expenditure on collection	6	6	7	5	6
Efficiency of Tax Collection	2.37%	2.55%	2.08%	1.21%	2.07%
2. State Excise					
Revenue collection	8	12	12	16	19
Expenditure on collection	2	2	1	1	1
Efficiency of Tax Collection	25%	16.66%	8.33%	6.25%	5.26%
3. Taxes on Vehicles, Goods and Passengers					
Revenue collection	41	49	38	57	85
Expenditure on collection	14	9	14	12	14
Efficiency of Tax Collection	34.15%	18.36%	36.84%	21.05%	16.47%
4. Stamp and Registration Fee					
Revenue collection	18	17	8	8	14
Expenditure on collection	7	4	3	7	6
Efficiency of Tax Collection	38.89%	23.52%	37.50%	87.50%	42.85%

The expenditure on collection of Taxes on Vehicles, Goods and Passengers; and Stamp and Registration Fee etc. was much higher as compared to other Taxes.

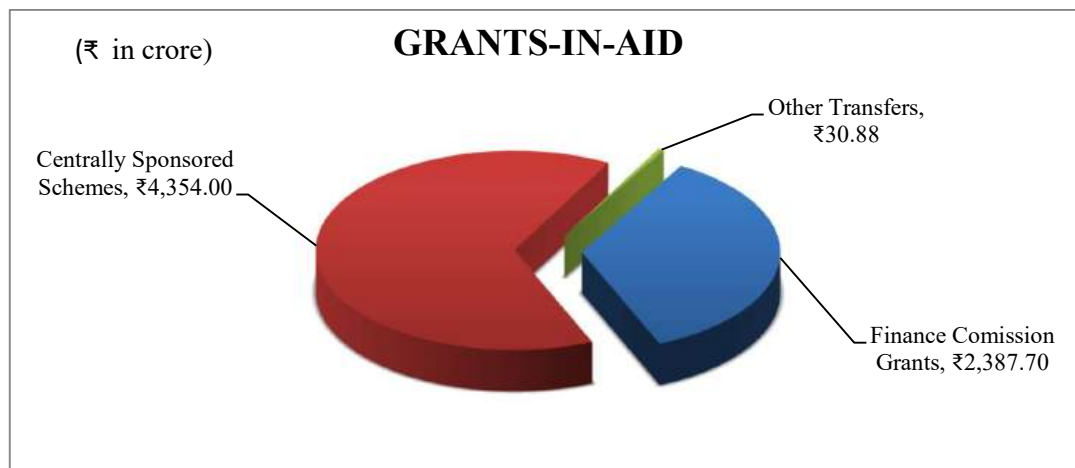
2.5 Trend in State's share of Union Taxes over the past five years

(₹ in crore)

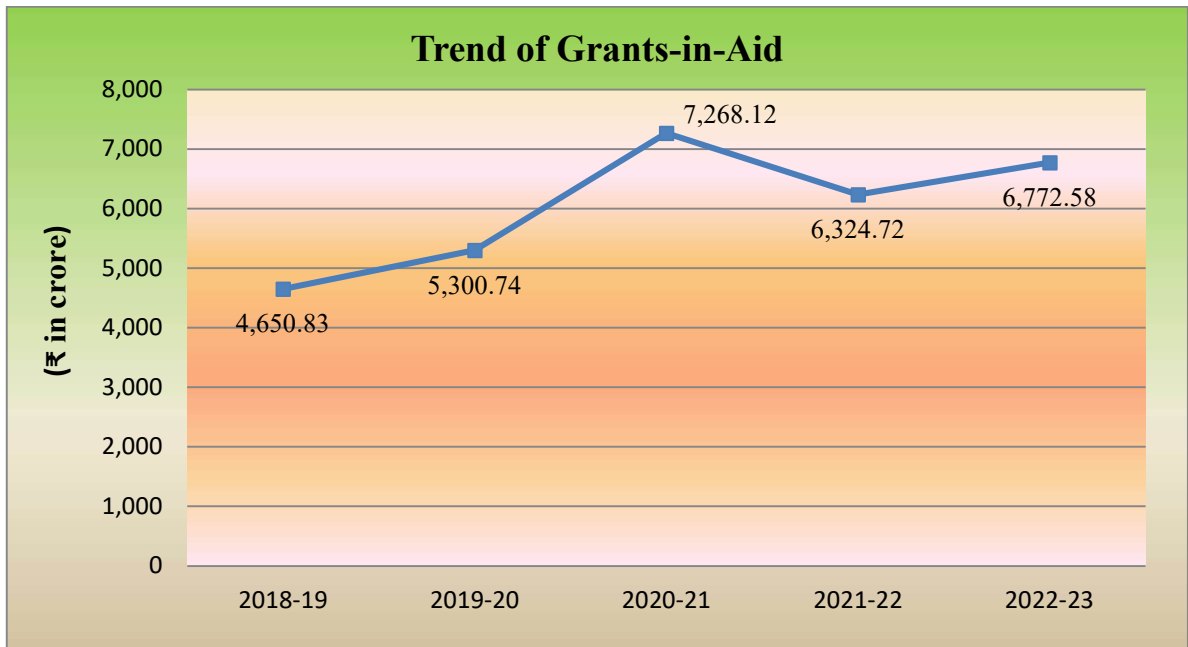
Description	2018-19	2019-20	2020-21	2021-22	2022-23
CGST	1,159.70	1,148.62	1,278.63	1,821.06	1,921.28
IGST	92.60	-	-	-	-
Corporation Tax	1,634.06	1,380.12	1,282.37	1,678.44	2,275.34
Taxes on Income other than Corporation Tax	1,203.42	1,081.42	1,313.84	1,853.03	2,225.47
Other taxes on Income & Expenditure	8.51	-	-	0.01	-
Taxes on Wealth	0.60	0.07	-	0.27	-
Customs	333.08	256.57	232.98	405.39	267.30
Union Excise Duties	221.34	178.41	144.48	192.20	83.86
Service Tax	42.85	-	16.92	53.01	10.64
Other Taxes and Duties on Commodities and Services	2.43	2.56	2.75	6.24	11.19
State's share of Union Taxes/Duties	4,698.59	4,047.77	4,271.97	6,009.65	6,795.08
Total Tax Revenue	5,744.64	5,248.89	5,566.46	7,658.15	8,662.98
Percentage of Union Taxes to Total Tax Revenue	81.79	77.11	76.74	78.47	78.43

2.6 Grants-in-aid

Grants-in-aid represents assistance from the Government of India and comprises grant for Centrally Sponsored Schemes, Finance Commission grants and other transfers. Total receipts during 2022-23 under Grants -in-aid were ₹6,772.58 crore as shown below:



The total amount of Grants-in-Aid received by the State Government increased by 7.08 percent during 2022-23 as compared to 2021-22.



2.7 Public Debt

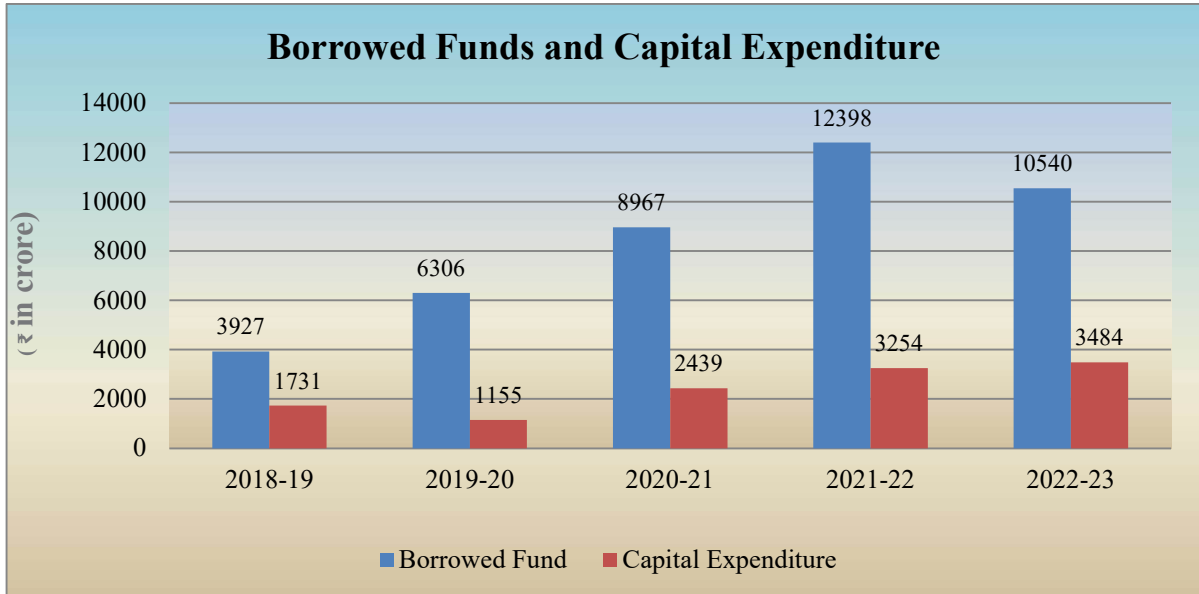
Trend of position of Public Debt (year end balances) over the past five years

(₹ in crore)

Description	2018-19	2019-20	2020-21	2021-22	2022-23
Internal Debt	6,425.84	7,004.00	8,430.65	9,967.15	11,149.50
Central Loans	287.77	251.64	571.09	784.67	1,313.24
Total	6,713.61	7,255.64	9,001.74	10,751.82	12,462.74

During the year 2022-23, out of ₹10,540.31 crore, seven loans of ₹1,422 crore were raised from the open market at interest rates varying from 7.23 percent to 7.83 percent and the same are redeemable during the period between 2034 and 2035. In addition, the State Government raised loan of ₹200 crore from the financial institutions. An amount of ₹8,918.31 crore was obtained from Ways and Means Advances from the Reserve Bank of India. Thus the total Internal Debt raised by the Government during the year 2022-23 aggregated to ₹10,540 crore. During the year an amount of ₹575 crore was taken as Loans and Advances by the Government, however, an amount of ₹47 crore was repaid for earlier loans. The outstanding balance at the end of the year was ₹1,313 crore which is 10.53 percent of the total Public Debt of the State Government.

2.8 Proportion of borrowed funds spent on Capital



*Including Ways & Means Advance of ₹8,918 crore.

The Governments usually run fiscal deficits and borrow funds for capital/assets formation or for creation of economic and social infrastructure, so that assets created through borrowings could pay for themselves by generating an income stream. Thus it is desirable to fully utilize borrowed funds for the creation of capital assets and to use revenue receipts for the repayment of principal and interest. The Government of Manipur has been spending fewer funds in capital account as compared to borrowed funds during the last four years.

Chapter III

Expenditure

Introduction

Expenditure is classified as Revenue Expenditure and Capital Expenditure. Revenue expenditure is used to meet the day-to-day running of the organization. Capital expenditure is used to create permanent assets, or to enhance the utility of such assets, or to reduce permanent liabilities.

In Government accounts, the expenditure is classified at top level into three sectors: General Services, Social Services and Economic Services. The significant areas of expenditure covered under these sectors are mentioned in the table given below:

General Services	Includes Justice, Police, Jail, PWD, Interest, Pension, etc.
Social Services	Includes Education, Health & Family Welfare, Water Supply, etc.
Economic Services	Includes Agriculture, Rural Development, Irrigation, Cooperation, Energy, Industries, Transport, etc.

3.2 Revenue Expenditure

The saving of Revenue Expenditure against Budget Estimates during the past five years is given below:

(₹ in crore)

Year	2018-19	2019-20	2020-21	2021-22	2022-23
Budget Estimates	12,475	12,781	16,091	19,970	17,914
Actuals	9,760	10,239	12,428	12,642	14,158
Gap	2,715	2,542	3,663	7,328	3,756
Percentage of variation of Actuals against BE	22	20	23	37	21

Around 65 per cent of the total revenue expenditure was incurred on committed expenses viz. on Salaries (₹5,264 crore), Wages (₹210 crore), Interest payment (₹874 crore), Pensions (₹2,682 crore) and subsidies (₹120 crore) which is the committed liability of the State Government.

The position of committed and uncommitted Revenue Expenditure over the last five years is given below:

(₹ in crore)

Component	2018-19	2019-20	2020-21	2021-22	2022-23
Total Revenue Expenditure	9,749	10,239	12,428	12,642	14,158
Committed Revenue Expenditure #	5,904	6,349	7,174	7,904	9,150
Percentage of Committed Revenue Expenditure to Total Revenue Expenditure	61	62	58	63	65
Uncommitted Revenue Expenditure	3,845	3,890	5,254	4,738	5,008

Committed Revenue Expenditure includes expenditure on Salaries & Wages, Interest Payments, Pensions and Subsidies.

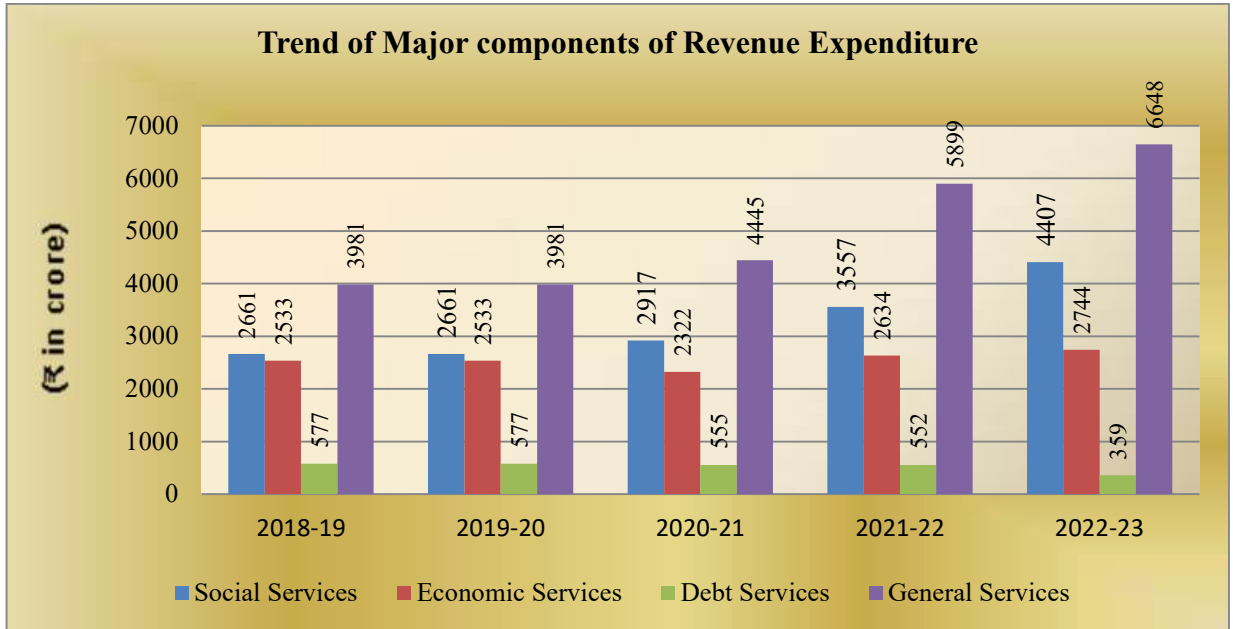
The total revenue expenditure increased by 45 percent from ₹9,749 crore in 2018-19 to ₹14,158 crore in 2022-23 and Committed Revenue Expenditure increased by 55 percent over the same period.

3.2.1 Sectoral distribution of Revenue Expenditure (2022-23)

(₹ in crore)

Components	Amount	Percentage
A. Organs of States	348	2.46
B. Fiscal Services	70	0.49
(i) Collection of Taxes on Property and Capital transaction	50	0.35
(ii) Collection of Taxes on Commodities and services	20	0.14
(iii) Other Fiscal Services	...	...
C. Interest Payments and Servicing of debt	874	6.17
D. Administrative Services	2,476	17.49
E. Pensions and Miscellaneous General Services	2,880	20.34
F. Social Services	4,407	31.13
G. Economic Services	2,744	19.38
H. Grants-in-aid (Compensation and Assignments to Local Bodies and Panchayati Raj Institutions)	359	2.54
Total Expenditure (Revenue Accounts)	14,158	100.00

3.2.2 Major components of Revenue Expenditure 2018-19 to 2022-23



3.3 Capital Expenditure

Capital expenditure is essential if the growth process is to be sustained. Capital disbursements during 2022-23 amounting to ₹3,484 crore (9 per cent of GSDP) was less than Budget Estimate by ₹5,789 crore. The growth in Capital expenditure has not kept pace with the steady growth of GSDP since 2018-19 onwards to 2022-23. This can be seen from the table below:

(₹ in crore)

Sl.No.	Components	2018-19	2019-20	2020-21	2021-22	2022-23
1	Budget (B.E.)	4,678	2,267	3,356	5,526	9273
2	Actual Expenditure (#)	4,830	1,195	2,439	3,254	3,484
3	Percentage of Actual Exp. to B.E.	103	53	72	59	38
4	Yearly growth in Capital Expenditure	129%	(-15%)	104%	33%	7%
5	GSDP	25,722	30,132	32,852	37,760	37,043
6	Yearly growth in GSDP	6%	17%	9%	15%	(-2%)

(#) Does not include expenditure on Loans and Advances and Repayment of Loans to Government of India.

3.3.1 Sectoral distribution of Capital Expenditure

During 2022-23, the Government spent ₹156 crore on various Irrigation Projects (₹20 crore on Minor Irrigation and ₹136 crore on Major Irrigation). Apart from the above, the Government spent ₹652 crore on construction of roads and bridges and invested ₹5 crore in Government and other Companies and Co-operative societies.

3.3.2 Sectoral distribution of capital and revenue expenditure

The comparative sectoral distribution of capital and revenue expenditure over the past five years is illustrated below:

(₹ in crore)

Sl.No.	Sector		2018-19	2019-20	2020-21	2021-22	2022-23
(A)	General Services	Capital	112	46	61	83	26
		Revenue	3,981	4,445	5,055	5,899	6,648
(B)	Social Services	Capital	753	570	1,247	1,303	1,386
		Revenue	2,661	2,917	3,328	3,557	4,408
(C)	Economic Service	Capital	866	539	1,131	1,867	2,003
		Revenue	2,533	2,322	3,422	2,634	2,744
(D)	Grants-in-aid and Contribution	Capital	...	...	...	...	...
		Revenue	574	555	623	552	...

Chapter IV

Appropriation Accounts

4.1 Summary of Appropriation Accounts for 2022-23

(₹ in crore)

Sl. No.	Nature of Expenditure	Original Grant	Supplementary grant	Surrender (by way of Reappropriation)	Total Budget	Actual Expenditure (Net)	Savings(-) Excesses(+)
1.	Revenue						
	Voted	16,877	2,650	3,305	16,223	13,230	(-)2,993
	Charged	1,037	3	119	921	929	(-)8
2.	Capital						
	Voted	9,273	462	1,795	7,939	3,484	(-)4,455
3.	Public Debt						
	Charged	7,730	...	2	7,728	9,405	(+)1,677
4.	Loans and Advances						
	Voted	13	...	5	8	8	...
	Charged						
	Total						
	Voted	26,163	3,112	5,105	24,170	16,722	(-)7,448
	Charged	8,767	3	121	8,649	10,334	(+)1,685

4.2 Trend of Saving/Excess during the past five years

(₹ in crore)

Year	Savings(-) Excess(+)				
	Revenue	Capital	Public Debt	Loan & Advances	Total
2018-19	(-)2,544	(-)1,360	(+)1,730	(-)2	(+)2,176
2019-20	(-)2,778	(-)1,574	(+)3,893	(+)2,144	(+)1,685
2020-21	(-)3,332	(-)1,329	(+)3,871	(-)5	(-)795
2021-22	(-)3,422	(-)3,656	(+)3,321	...	(-)3,757
2022-23	(-)2,985	(-)4,455	(+)1,677	...	(-)5,763

4.3 Significant savings

Substantial savings under a grant indicates either non-implementation or slow implementation of certain schemes/programmes. Some grants with persistent and significant net savings are given below:

(₹ in crore)

Grant	Nomenclature	2018-19	2019-20	2020-21	2021-22	2022-23
8	Public Works Department	445.50	531.78	332.20	433.37	323.44
10	Education	154.29	545.76	835.32	842.63	471.03
17	Agriculture	180.51	161.09	173.31	15.37	265.79
20	Community and Rural Development	897.02	852.45	1,491.41	5,087.81	2,755.38
30	General Economic Services and Planning	282.22	211.46	389.26	1,142.41	1,007.25
36	Minor Irrigation	95.81	200.94	135.30	254.29	350.37
40	Water Resources	179.64	332.40	236.71	432.80	680.59
44	Social Welfare Department	159.05	274.22	297.18	297.41	625.79

The persistent huge savings under Public Works Department, Education, Agriculture, Community & Rural Development, General Economic Services & Planning, Minor Irrigation, Water Resources and Social Welfare Departments were on account of schemes which though approved by the legislature have been given lesser priority during implementation. This can be attributed either to inflated budget estimation or the Government's desire to keep its fiscal deficit below the ceiling.

During 2022-23, Supplementary grants totaling ₹3,115 crore (18 per cent of total expenditure) proved to be unnecessary in some cases. A few instances where there were savings at the end of the year even against original allocation are given below:

(₹ in crore)

Grant	Nomenclature	Section	Original	Supplementary	Actual Expenditure
3	2051 Public Service Commission (Charged)				
	102 State Public Service Commission	Revenue	6.95	0.14	6.04
	01 Commission Secretariat				
3	2062 Vigilance				
	103 Lokayukta/Up-Lokayukta	Revenue	3.17	0.07	2.64
4	2053 District Administration				
	094 Other Establishments	Revenue	4.44	0.70	3.71
	10 Kangpokpi Sub-Division				

Grant		Nomenclature	Section	Original	Supplementary	Actual Expenditure
5	2071	Pension and Other Retirement Benefits				
	01	<i>Civil</i>				
	101	Superannuation and Retirement Allowances	Revenue	393.94	56.06	228.21
	36	Superannuation and Retirement Allowances				
10	4552	Capital Outlay on North Eastern Areas				
	60	<i>General</i>				
	800	Other Expenditure	Revenue	0.75	0.05	0.60
	27	Upgradation of Science Laboratories and Library Assistance in High an Higher Secondary Schools				
13	4250	Capital Outlay on other Social Services				
	800	Other Expenditure	Revenue	1.00	0.50	1.00
	11	Industrial Training Institute				
14	2225	Welfare of Scheduled Castes, Schedule Tribes, Other Backward Classes and Minorities				
	02	<i>Welfare of Scheduled Tribes</i>	Revenue	20.34	79.67	8.00
	794	Special Central Assistance for Tribal Sub-Plan				
	19	Special Development Programme under Provision to Article 275 (1) of Constitution				
16	2425	Co-operation				
	001	Direction and Administration	Revenue	7.68	0.16	4.18
	01	Direction				
19	5425	Capital Outlay on Other Scientific and Environment Research				
	208	Ecology and Environment	Capital	21.32	0.91	15.60
	03	National Plan for Conservation Of Aquatic Eco-Systems (NPCA)				
19	5425	Capital Outlay on Other Scientific and Environment Research				
	208	Ecology and Environment	Capital	1.64	0.07	0.17
	03	National Plan for Conservation of Aquatic Eco-Systems (NPCA)				

Grant		Nomenclature	Section	Original	Supplementary	Actual Expenditure
	2215	Water Supply and Sanitation				
22	01 001 10	<i>Water Supply</i> Direction and Administration Water Supply Installation and connection	Revenue	7.15	10.00	2.91
	2215	Water Supply and Sanitation				
22	01 102 18	<i>Water Supply</i> Rural Water Supply Programmes Operation and Maintenance for Rural	Revenue	12.74	0.20	7.96
	2801	Power				
23	80 800 38	<i>General</i> Other Expenditure Financial Assistance to MSPCL	Revenue	126.00	10.00	20.08
	2801	Power				
23	80 800 40	<i>General</i> Other Expenditure Financial Assistance for Development Work	Revenue	69.00	15.00	47.39
	2235	Social Security and Welfare				
28	02 105 03	<i>Social Welfare</i> Prohibition Prohibition	Revenue	11.59	0.21	8.88
	2058	Stationary and Printing				
35	101 02	Purchase and Supply of Stationary Stores Purchase and Supply of Stationary Stores	Revenue	0.55	0.20	0.54
	2851	Village and Small Industries				
39	107 01	Sericulture Industries Direction	Revenue	19.75	3.56	16.85
	2851	Village and Small Industries				
39	107 04	Sericulture Industries Execution	Revenue	0.17	0.01	0.10
	2851	Village and Small Industries				
39	107 01	Sericulture Industries` Direction	Revenue	8.02	2.46	6.05

Grant		Nomenclature	Section	Original	Supplementary	Actual Expenditure
41	2205 102 01	Art and Culture Promotion of Art and Culture Financial Assistance to Manipur University of Culture	Revenue	5.32	0.50	4.94
42	2070 003 02	Other Administrative Services Training Capacity Building/Skill Development Programme	Revenue	3.85	0.40	2.28
45	3452 80 001	Tourism <i>General</i> Direction and Administration	Revenue	4.09	0.11	4.05
49	3454 01 01 001 01	Census Surveys and Statistics Direction <i>Census</i> Direction and Administration Direction	Revenue	7.05	0.02	2.45
49	3454 01 001 01	Census Surveys and Statistics <i>Census</i> Direction and Administration Direction	Revenue	10.38	0.03	6.03

A few instances where there was excess expenditure at the end of the year even after Supplementary allocations were made are given below:

(₹ in crore)

Grant	Nomenclature	Section	Original	Supplementary	Total	Actual Expenditure	
5	2071 01 101 36	Pension and other Retirement Benefits <i>Civil</i> Superannuation and Retirement Allowances Superannuation and Retirement Allowances	Revenue	728.86	281.62	1,010.48	1222.86
5	2071 01 104 11	Pension and other Retirement Benefits <i>Civil</i> Gratuities Gratuities	Revenue	153.00	42.00	195.00	234.61
26	4059 60 800 02	Capital Outlay on Public Works <i>Other Buildings</i> Other Expenditure State Matching Share for CSS	Revenue	1.07	0.35	1.42	1.73

Chapter V

Assets and Liabilities

Assets

The existing forms of accounts do not clearly depict valuation of Government assets like land, building, etc., except the year of acquisition/ purchase. Similarly, while the accounts present the impact of liabilities arising in the current year, they do not depict the overall impact of the liabilities to future generations.

Total investment stood at ₹237 crore at the end of the year of 2022-23. However, no dividend was received during the year. At the end of the year 2022-23, investment increased by rupees 5(five) crore.

Cash Balance with RBI stood at ₹(-)2.43 crore on 1 April 2022 and decreased to ₹(-)149.96 crore at the end of March 2023. In addition, Government had invested ₹3,138 crore and rediscounted ₹3,138 crore in 14 days Treasury Bills.

The position of investment during the year 2022-23 is depicted in the table given below:

(₹ in crore)

Cash Balance Investment in Government of India Treasury Bills			
Balance on 1 April 2022	Purchases during 2022-23	Sales during 2022-23	Closing balance on 31 March 2023
...	3,138	3,138	...

Debt and Liabilities

Article 293 of the Constitution of India empowers the State Government to borrow on the security of the Consolidated Fund. During the year, Government of Manipur availed open market borrowing for ₹1,422 crore.

Details of the Public Debt and total liabilities of the State Government are as under:

(₹ in crore)

Year	Public Debt	Percent of GSDP	Public Account*	Percent of GSDP	Total Liabilities	Percent of GSDP
2018-19	6,714	26	3,750	15	10,464	41
2019-20	7,256	24	4,151	14	11,407	38
2020-21	9,002	27	4,182	13	13,184	40
2021-22	10,752	28	4,602	12	15,354	41
2022-23	12,463	34	4,683	13	17,146	46

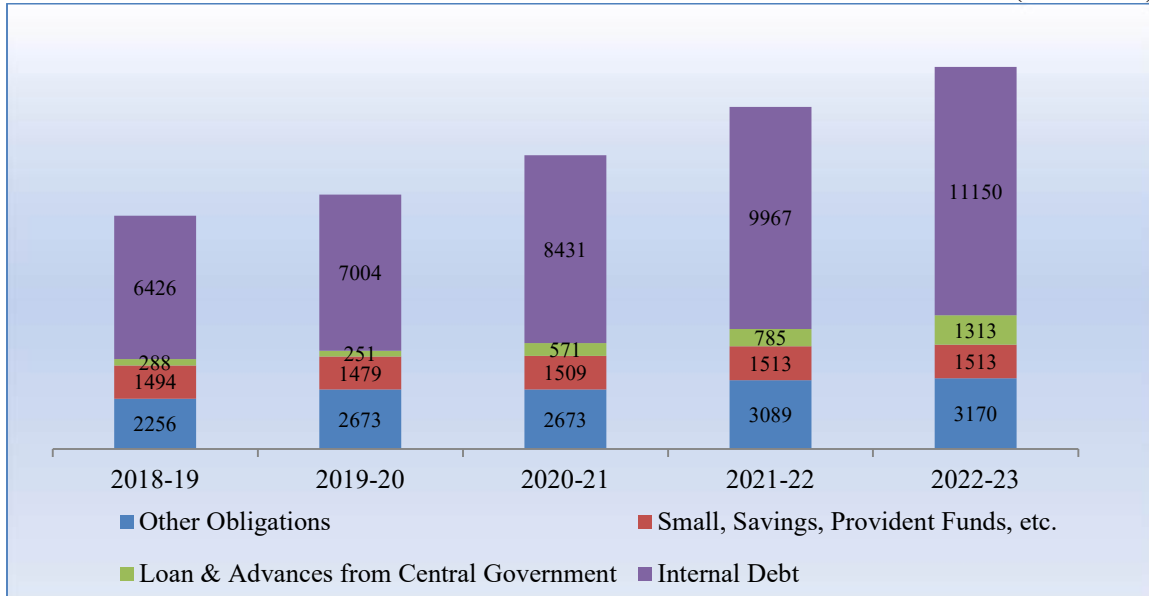
*Excludes suspense and remittance balances.

Note: Figures are progressive balance to end of the year.

Public Debt and other liabilities showed a net increase of ₹ 1,792 crore (12 per cent) over the previous year.

Trend in Government Liabilities

(₹ in crore)



Guarantees

In addition to directly raising loans, State Governments also guarantee loans raised by Government companies and corporation from the market and financial institution for implementation of various plan schemes and programmes. These guarantees are projected outside the State Budget. The position of guarantees by the State Government for the repayment of loans (payment of principal and interest thereon) raised by Statutory Corporation, Government Companies, Corporations, Co-operative Societies, etc., is given below.

(₹ in crore)

At the end of the	Maximum Amount Guaranteed (Principal only)	Amount outstanding at the end of the year	
		Principal	Interest
2018-19	738	410	65
2019-20	738	412	67
2020-21	1,355	598	69
2021-22	861	861	1
2022-23	2,181	1,177	3

Chapter VI

Other Items

6.1 Adverse Balances under Internal Debt

Borrowings of State Governments are governed by Article 293 of the Constitution of India. In addition to directly raising loans, the State Government also guarantees loans raised by government companies and corporations from the market and financial institutions for implementation of various plan schemes and programmes which are projected outside the State Budget. These loans are treated as receipts of the concerned Administrative Departments and do not appear in the books of the Government. However, the loan repayments appear in Government account, resulting in irreconcilable adverse balances and under-statement of liabilities in Government accounts. As on 31 March 2023, no adverse balance appeared in respect of the Government of Manipur.

6.2 Loans and Advances by the State Government

Total Loans and Advances made by the State Government at the end of 2022-23 was ₹210.93 crore. No loans and advances to government corporation/companies, non-government institutions and local bodies was given except ₹7.58 crore to Government Servants during 2022-23. Recovery of principal aggregating to ₹210.93 crore was in arrears at the end of 31 March 2023. The information relating to recovery of interest in arrear was not made available by the State Government. During 2022-23, only ₹1.10 crore was received towards repayment of loans. Effective steps to recover the outstanding loans would help the Government improve its fiscal position.

6.3 Financial assistances to local bodies and others

Grants-in-aid given to Local Bodies, Autonomous Bodies, etc., increased from ₹2,506 crore in 2018-19 to ₹2,635 crore in 2022-23. Grants to Zilla Parishads and Panchayat Raj Institutions, Municipal Corporations and Municipalities (₹54 crore) represent 2 per cent of total grants given during the year. Details of Grants-in-aid for the past 5 years are as under:

(₹ in crore)

Sl. No	Name of Institutions	2018-19	2019-20	2020-21	2021-22	2022-23
1	Zilla Parishads & Panchayati Raj Institutions	58	38	117	99	36
2	Municipal Corporations & Municipalities	43	45	117	26	18
3	Universities & Educational Institutions	39	71	48	37	17
4	Development Authorities	869	676	1,877	1,222	1,606
5	Governments Companies	350	222	266	1	...
6	Other Institute	1,147	1,600	1,322	1,521	958
	Total	2,506	2,652	3,747	2,906	2,635

6.4 Cash Balance and Investment of Cash Balance

(₹ in crore)

Component	As on 1April 2022	As on 31March 2023	Net increase(+)/ decrease (-)
Cash Balances	(-) 2	(-) 150	...
Investment from cash balance (GOI Treasury Bills)	...	...	...
Investment from earmarked fund balances	...	...	...
(a)Sinking Fund	794	836	(+) 42
(b)Guarantee Redemption Fund	221	250	(+) 29
Interest realized during the year	...	2	(+) 2

State Government had a negative closing cash balance at the end of 31 March 2023. Interest receipt on the investment of cash balance increased by 55 *per cent* from ₹0.2 crore in 2021-22 to ₹1.63 crore in 2022-23.

6.5 Reconciliation of Accounts

Chief Controlling Officer (CCOs)/ Controlling Officer (COs) are required to reconcile the receipts and expenditure figures of the Government with the figures accounted for by the office of the Accountant General (A&E). Such reconciliation has been completed by all CCOs/COs for such receipts and expenditures. During 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.

6.6 Submission of Accounts by Accounts rendering units

The accounts of receipts and expenditure of the Government of Manipur have been compiled based on the initial accounts rendered by 12 District Treasuries, 33 Forest Divisions, 33 Public Works Division, 26 Irrigation Divisions, 25 Public Health Engineering Divisions, 10 Pay and Accounts offices and Advices of the Reserve Bank of India. Delays in rendition of monthly accounts by the Accounts Rendering Units of the State Government ranged from one to 31 days in respect of District Treasuries and one to 130 days in respect of Public Works Divisions.

6.7 Advance payments

Drawing and Disbursing Officers are authorised to draw sums of money by preparing Abstract Contingent (AC) bills by debiting Service Heads. They are required to present Detailed Countersigned Contingent (DCC) bills with supporting documents in settlement of the AC bills drawn.

However, there is no provision of time limit fixed for submission of DCC bills to enforce financial discipline. A total of 1,672 DCC bills amounting to ₹5,293.81 crore pertaining to the period 2003-23 were outstanding as on 31 March 2023. Prolonged non-submission of supporting DCC bills renders the expenditure under AC bills opaque. Also the expenditure shown in the Finance Accounts cannot be vouched as correct or complete to the extent of non-receipt of DCC bills.

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

6.8 Status of Suspense Balances

Details of outstanding balances under Major Head-8658-Suspense Account is as under:

(₹ in crore)

Name of Minor Head	2018-19		2019-20		2020-21		2021-22		2022-23	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658-Suspense Accounts										
101-PAO Suspense	98.44	1.04	105.11	1.03	122.05	1.05	127.41	1.21	134.62	1.75
Net	97.40(Dr)		104.08(Dr)		104.08(Dr)		126.20 (Dr)		132.87 (Dr)	
(Dr)102-Suspense Accounts (Civil)	135.66	...	129.78	...	151.57	...	145.41	...	132.22	2.63
Net	135.66(Dr)		129.78(Dr)		129.78(Dr)		145.41(Dr)		129.59 (Dr)	
107-Cash Settlement Suspense Accounts	47.19	...	47.19	...	47.19	...	47.19	...	47.19	...
Net	47.19(Dr)		47.19(Dr)		47.19(Dr)		47.19(Dr)		47.19 (Dr)	
110-Reserve Bank Suspense-Central Accounts Office	3.97	42.84	3.97	41.17	4.05	77.28	5.98	25.22	9.81	28.08
Net	38.87(Cr)		37.20(Cr)		37.20(Cr)		19.24(Cr)		18.27 (Cr)	
111-Departmental Adjusting Account	3.90	...	3.90	...	3.90	...	3.90	...	3.90	...
Net	3.90(Dr)		3.90(Dr)		3.90(Dr)		3.90(Dr)		3.90 (Dr)	
112-Tax Deducted at Source Office	...	25.93	...	28.62	...	42.55	...	82.45	...	94.32
Net	25.93(Cr)		28.62(Cr)		28.62(Cr)		82.45(Cr)		94.32 (Cr)	
123-AIS Officers Group Insurance Scheme	...	3.42	...	3.37	...	3.20	...	3.14	...	3.08
Net	3.42 (Cr.)		3.37(Cr)		3.37(Cr)		3.14(Cr)		3.08 (Cr)	
129-Material Purchase Settlement Suspense Account	...	3.17	...	3.17	...	3.17	...	3.17	...	3.17
Net	3.17(Cr)		3.17(Cr)		3.17(Cr)		3.17(Cr)		3.17(Cr)	

6.9 Status of Outstanding Utilization Certificate

Details of outstanding Utilization Certificate in respect of Grants sanctioned by the State Govt. as under: -

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

6.10 Commitments on account of Incomplete Capital works

A total expenditure of ₹1,559.25 crore as per Appendix IX in Volume II of the Finance Accounts was incurred up to the year 2022-23 by the State Government on various incomplete projects against an original estimated cost of ₹1,857.59 crore.

6.11 National Pension System (NPS)

State Government employees recruited on or after 1 January 2005 are covered under the New Pension Scheme, which is a defined contributory pension scheme. In terms of the Scheme, such employees contribute 10 per cent of their basic pay and dearness allowances on monthly basis and equal share is matched by the State Government. The entire amount is to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank.

During the year 2022-23, total contribution to the NPS which is a Defined Contribution Pension Schemes was ₹449.65 crore (Employees' contribution ₹230.07 crore and Government's contribution ₹219.58 crore). The detailed information on Government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹449.65 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension Scheme and the Government also transferred ₹440.43 crore to the National Securities Depository Limited (NSDL). 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.

6.12 Transfer of funds to Personal Deposit (PD) accounts

Under Rule 88 of the General Financial Rules of Government of India as adopted by the Government of Manipur, Personal Deposit (PD) accounts are operated by transferring amounts from the Consolidated Fund, and utilized for specific purposes. Unspent balances lying in PD accounts are required to be transferred back to the Consolidated Fund on the last working day of the financial year.

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

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

(₹in crore)

Opening Balance		Addition during the year		Closed during the year		Closing Balance	
Number	Amount	Number	Amount	Number	Amount	Number	Amount
2	3.25	-	0.01	-	-	2	3.26

6.13 Investment

The State Government invests in the equity shares, redeemable shares and capital contribution of Statutory Corporations, Government Companies and Co-operative Institutions and local bodies. In terms of the accounts, the investment of Government in 3155 entities was ₹237.03 crore as on 31 March 2023 against which no amount was received as dividend/interest. During the year 2022-23, the State Government had invested ₹5.00 crore in *one entity.

6.14 Rush of Expenditure

In terms of Rule 56(3) of the General Financial Rules applicable to the State of Manipur, rush of expenditure, particularly in the closing months of the financial year, shall be regarded as a breach of financial propriety and shall be avoided.

The trend of expenditure incurred during the last quarter, month of March and last three days of March 2023 as compared to the total expenditure during 2022-23 is as under:

(₹in crore)

Expenditure incurred during			Total Expenditure	Percentage of total expenditure incurred during		
January to March 2023	March 2023	Last three days of March 2023		Jan to March 2023	March 2023	Last three days of March 2023
6102.03	3313.24	800.57	17643.22	34.59%	18.78%	4.54%

Out of the total expenditure of ₹17,643.22 crore incurred under Revenue and Capital Heads during the year 2022-23, the expenditure during March 2023 alone was ₹3,313.24 crore (18.78 per cent of the whole year). This indicates that the effort was primarily to exhaust the budget provisions.

*Manipur Food and Distribution Corporation Limited.

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