



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

## ACCOUNTS AT A GLANCE

### 2023-24



Government of Manipur



**Accounts at a Glance  
2023-24**

**Government of Manipur**

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



# Preface

I am happy to present the twenty-sixth issue of our annual publication, the 'Accounts at a glance' for the year 2023-24, 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)

Imphal

Date: 30<sup>th</sup> January 2026

Principal Accountant General (A&E)



# 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

- 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.

## MISSION

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

## 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.

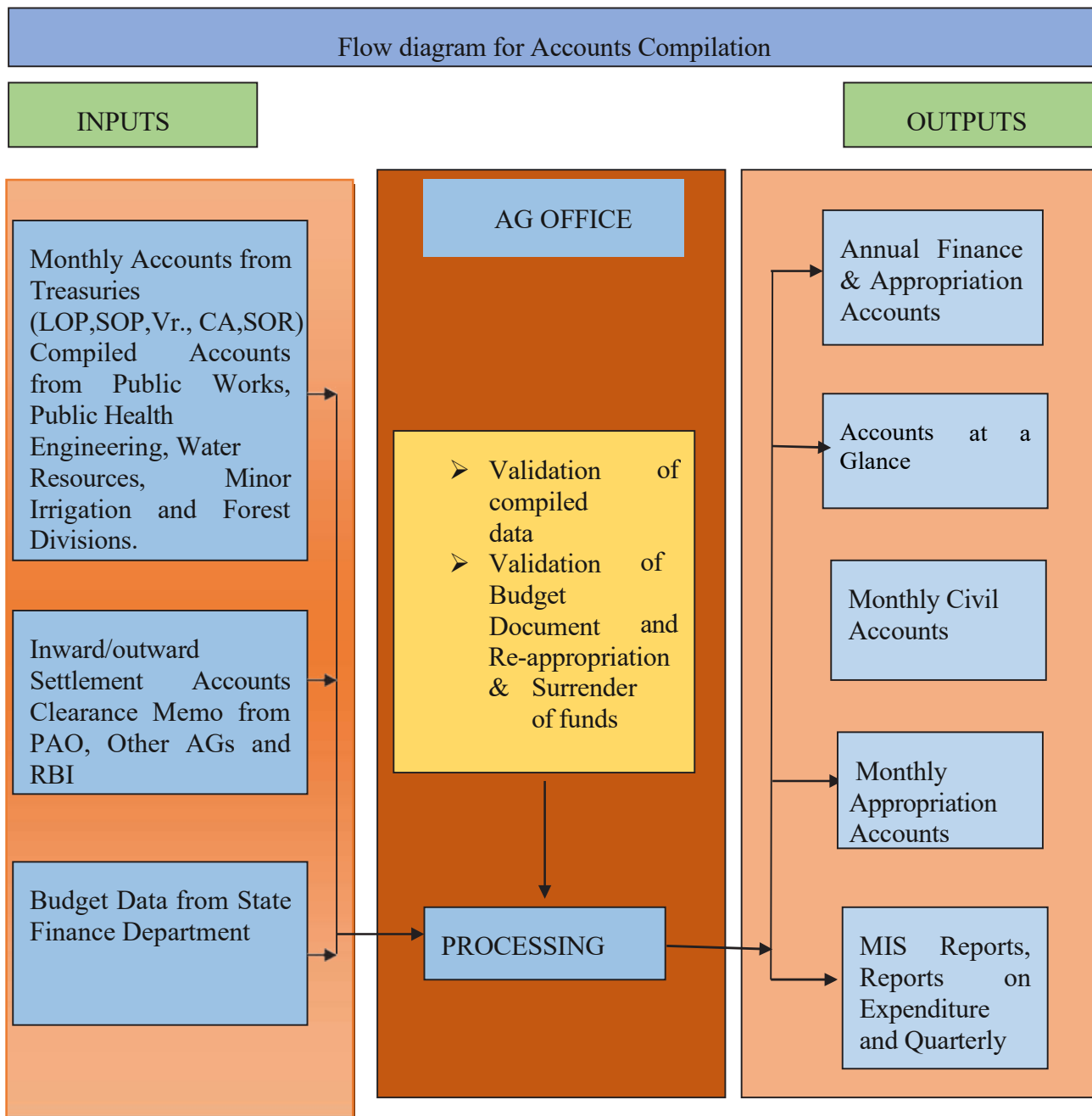
### 1.2 Structure of Government Accounts

#### 1.2.1 Government accounts are kept in three parts:

##### Structure of Government Accounts

<b>Part1 CONSOLIDATED FUND</b>	<ul style="list-style-type: none"><li>• 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.</li><li>• All expenditure and disbursements of the Government, including release of loans and repayments of loans taken (and interest thereon), are met from this fund.</li></ul>
<b>Part 2CONTINGENCY FUND</b>	<ul style="list-style-type: none"><li>• 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.</li></ul>
<b>Part3 PUBLICACCOUNT</b>	<ul style="list-style-type: none"><li>• 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.</li></ul>

## 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 2023-24 are given below.

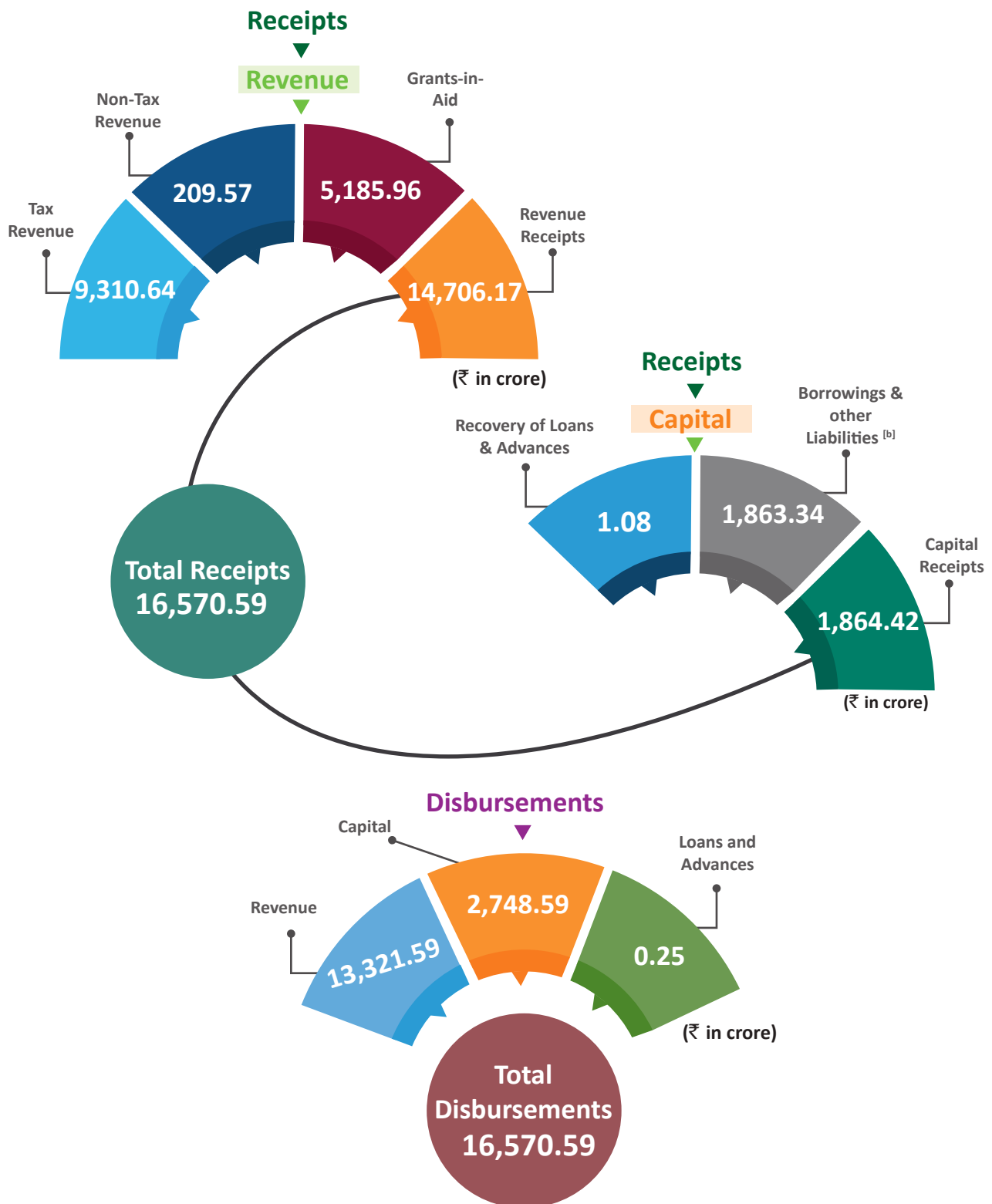
The Union Government transfers substantial funds directly to the state Implementing Agencies/NGOs for implementation of various schemes and programmes. During the year 2023-24, the Government of India released ₹174.42 crore directly to the implementing agencies in Manipur. Since these funds are not routed 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 2023-24.

(₹ in crore)					
Sl. No.	Particulars	B.E	Actuals	Percentage of Actuals to B.E	Percentage of Actuals to GSDP#
1	Tax Revenue	10,513.57	9,310.64	82.40	19.25
2	Non-Tax Revenue	400.00	209.57	52.39	0.47
3	Grants-in-aid & Contributions	16,633.96	5,185.96	31.18	11.53
<b>4</b>	<b>Revenue Receipts (1+2+3)</b>	<b>27,547.53</b>	<b>14,706.17</b>	<b>53.38</b>	<b>32.64</b>
5	Recovery of Loans & Advances	3.80	1.08	28.42	0.00
6	Other Receipts	...	...	...	...
7	Borrowings & Other Liabilities	2,760.20	1,863.34	67.51	4.14
<b>8</b>	<b>Capital Receipts (5+6+7)</b>	<b>2,764.00</b>	<b>1,864.42</b>	<b>67.45</b>	<b>4.14</b>
<b>9</b>	<b>Total Receipts (4+8)</b>	<b>30,311.53</b>	<b>16,570.59</b>	<b>54.67</b>	<b>36.83</b>
<b>10</b>	<b>Revenue Expenditure</b>	<b>20,292.49</b>	<b>13,321.59</b>	<b>79.46</b>	<b>31.47</b>
11	Interest Payments out of 10	944.27	976.58	103.42	2.17
<b>12</b>	<b>Capital Expenditure</b>	<b>10,013.79</b>	<b>2,748.59</b>	<b>27.44</b>	<b>6.11</b>
<b>13</b>	<b>Loans and Advances Disbursed</b>	<b>5.25</b>	<b>0.25</b>	<b>4.76</b>	<b>...</b>
<b>14</b>	<b>Total Expenditure (10+12+13)</b>	<b>30,311.53</b>	<b>16,570.59</b>	<b>54.67</b>	<b>36.83</b>
<b>15</b>	<b>Revenue Surplus (4-10)</b>	<b>7,255.04</b>	<b>884.42</b>	<b>12.19</b>	<b>1.97</b>
<b>16</b>	<b>Fiscal Deficit(-)/Surplus (+) (14)-(4+5+6)</b>	<b>(-2,760.20)</b>	<b>1,863.34</b>	<b>67.51</b>	<b>4.14</b>

#GSDP of 2023-24 was ₹44,994.89 crore (Provisional estimate at current prices).

## Receipts and Disbursements in Year 2023-24



**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 ₹14,017.68 crore (36.11 *per cent* of estimates) and over-estimation of ₹223.73 crore (88.92 *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 ₹7,591.54 crore was obtained and ₹7,675.66 crore was repaid during the year 2023-24.

### 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 2023-24, there was an overdraft of ₹3,269.23 crore for 75 days up to 31 March 2024.

### 1.4.3 Fund flow statement

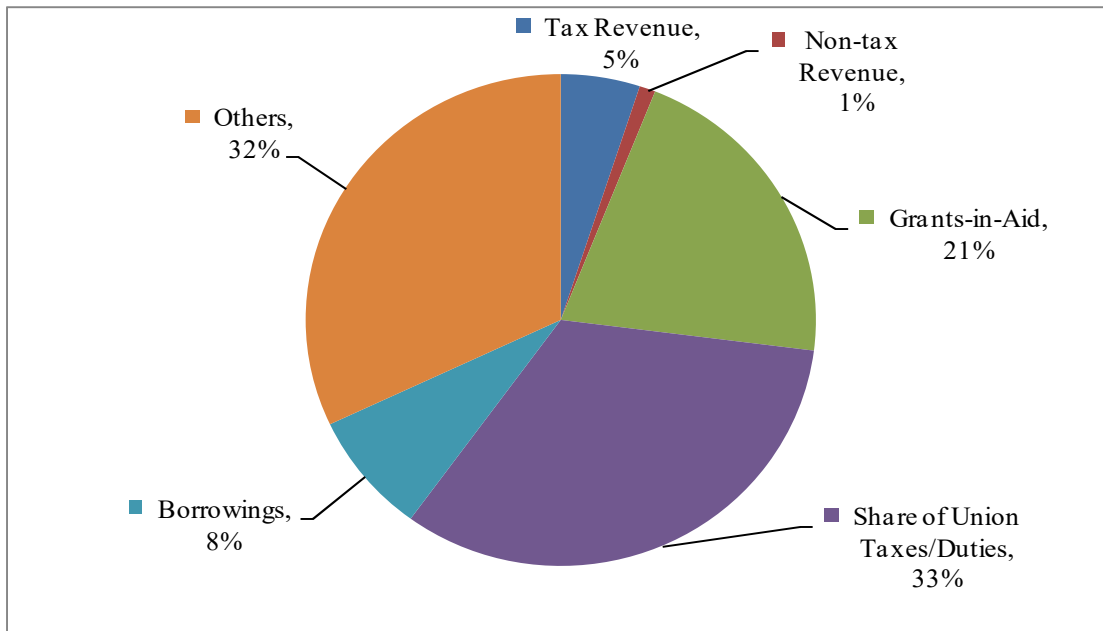
The State had a Revenue Surplus of ₹884.42 crore and a Fiscal Deficit of ₹1,863.34 crore as on 31 March 2024. The Fiscal Deficit was met from net Public Debt (₹1,552.37 crore), decrease in Public Account (₹25.40 crore) and net increase of opening and closing cash balance (₹Nil crore). Around 64 *per cent* of the revenue receipts (₹14,706.17 crore) of the State Government was spent on committed expenditure like salaries (₹5,423.23 crore), interest payments (₹976.58 crore), pensions (₹2,429.87 crore), subsidies (₹358.24 crore) and wages (₹209.74 crore).

<b>Sources and Application of Funds</b>		(₹ in crore)	
	<b>PARTICULARS</b>	<b>AMOUNT</b>	
<b>SOURCES</b>	Opening Cash Balance as on 1 April 2023	(-)150	
	Revenue Receipts	14,706	
	Capital Receipts	...	
	Recovery of Loans and Advances	1	
	Public Debt	9,756	
	Small Savings, Provident Funds, etc.	291	
	Reserves Fund & Sinking Funds	187	
	Deposits Received	537	
	Civil Advances Repaid	36	
	Suspense Account*	4,633	
	Remittances	1897	
	<b>TOTAL</b>	<b>31,894</b>	
	<b>APPLICATION</b>	Revenue Expenditure	13,822
		Capital Expenditure	2749
Loans Given		...	
Repayment of Public Debt		8,203	
Small Savings, Provident Funds, etc.		345	
Reserves Fund & Sinking Funds		209	
Deposits Repaid		472	
Civil Advances Given		36	
Suspense Account**		4,671	
Remittances		1,873	
Closing Cash Balance as on 31 March 2024		(-)486	
<b>TOTAL</b>		<b>31,894</b>	

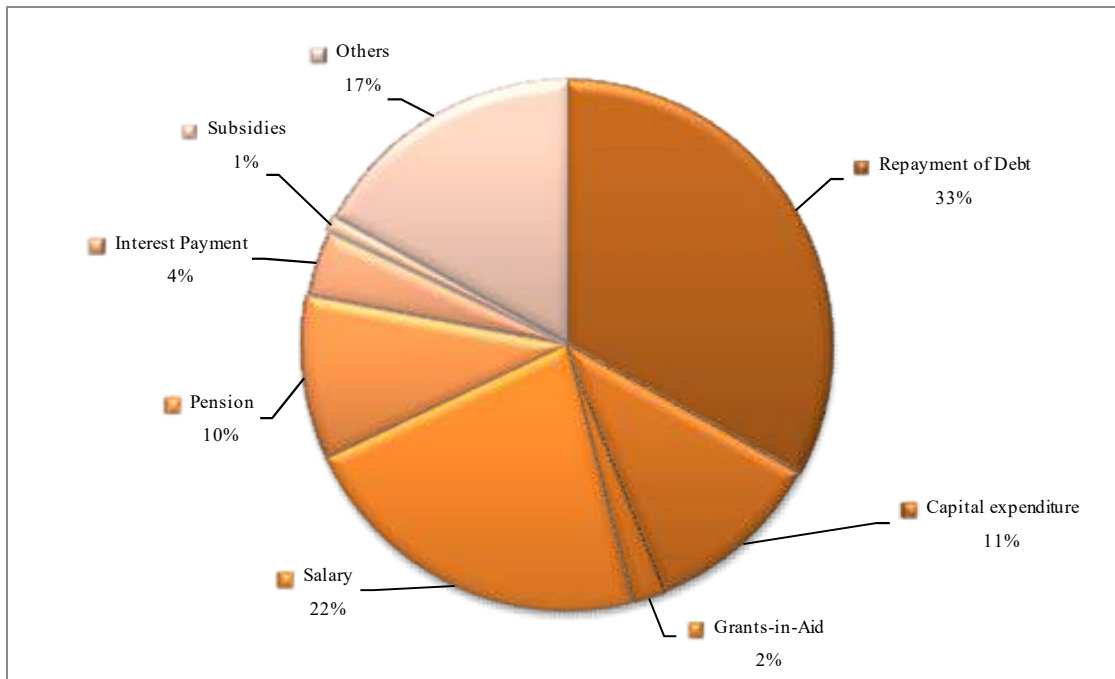
\* Includes ₹4,298 crore on account of cash balances investment account.

\*\* Includes ₹4,298 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 2023-24

(₹ in crore)

Sl. No.	Description	Budget Estimate 2023-24	Actuals 2023-24	Percentage of Actuals to B.E.	Percentage of Actuals to GSDP#
1.	Tax Revenue (a)	10,513.57	9,310.64	88.56	20.69
2.	Non-Tax Revenue	400.00	209.57	52.39	0.46
3.	Grants-in-aid & Contributions	16,633.96	5,185.96	31.18	144.87
4.	<b>Revenue Receipts (1+2+3)</b>	<b>27,547.63</b>	<b>14,706.17</b>	<b>53.38</b>	<b>32.68</b>
5.	Recovery of Loans & Advances	3.80	1.08	28.42	0.00
6.	Other Receipts				
7.	Borrowings and other liabilities (b)	2,760.20	1,863.34	67.51	4.14
8.	<b>Capital Receipts (5+6+7)</b>	<b>2,764.00</b>	<b>1,894.42</b>	<b>68.54</b>	<b>4.21</b>
9.	<b>Total Receipts (4+8)</b>	<b>30,311.53</b>	<b>16,570.59</b>	<b>54.68</b>	<b>36.83</b>
10.	Revenue Expenditure	20,292.49	13,821.75	68.11	30.72
11.	Interest payment out of 10	944.27	976.58	103.42	2.17
12.	Capital Expenditure	10,013.79	2,748.59	27.45	6.11
13.	<b>Total Expenditure (10+12)</b>	<b>30,311.53</b>	<b>16,570.59</b>	<b>54.67</b>	<b>36.83</b>
14.	<b>Revenue Surplus (4-10)</b>	<b>7,255.04</b>	<b>884.42</b>	<b>12.19</b>	<b>1.97</b>
15.	<b>Fiscal Deficit (-) Surplus (+) (13)-(4+5+6)</b>	<b>(-)2,760.20</b>	<b>(-)1,863.34</b>	<b>67.51</b>	<b>(-)4.14</b>

(a) Includes share of net tax proceed assigned to the State amounting to ₹8,087 crore. (State Government Own Tax receipts were ₹1,224 crore which was 3 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 (₹44,994.89 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 2023-24, revenue surplus of ₹884 crore (₹1,734 crore surplus in 2022-23) and fiscal deficit of ₹1,863 crore (₹1,757 crore deficit in 2022-23) represent 4.14 per cent and 4.74 per cent of the Gross State Domestic Product (GSDP) respectively. The fiscal deficit constituted 11 per cent of total expenditure.

## What do the deficits and surpluses indicate?

### Deficit

- 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

- 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

- 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.

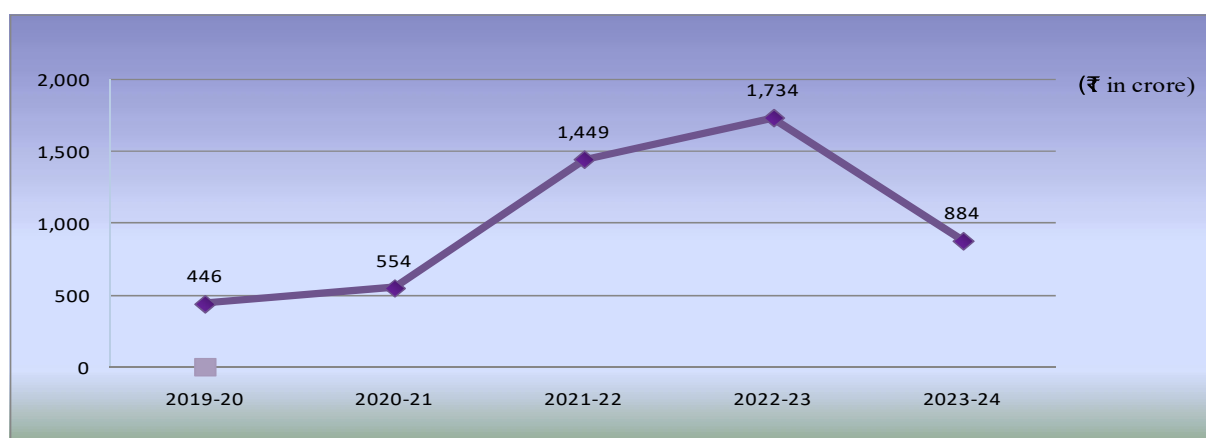
## 1.6 Fiscal Responsibility and Budget Management (FRBM) Act, 2005

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. 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:

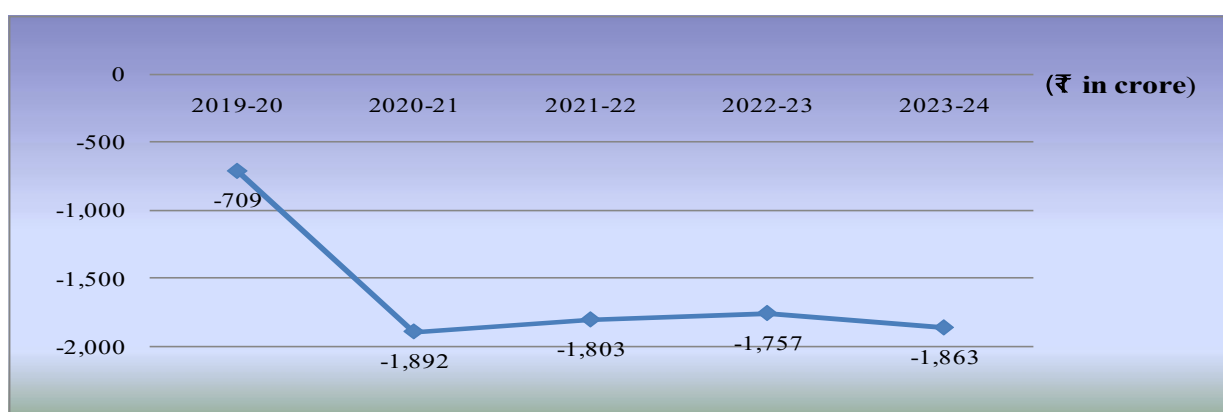
Sl. No.	Targets	Achievements
a.	Maintain Revenue Surplus as 7.00 per cent of Total Revenue Receipt.	The Revenue Surplus for 2023-24 was ₹884.42 crore, which is 6.01 per cent of Total Revenue Receipt.
b.	Maintain Fiscal Deficit below 10 per cent of the Gross State Domestic Product (GSDP) in financial year 2023-24.	There was Fiscal Deficit of ₹1,863.34 crore (4.14 per cent of Gross State Domestic Product*) for 2023-24.
c.	The total outstanding Government guarantees 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 2023 was ₹1,777.16 crore, which is less than thrice the State's Own Tax Revenue receipts for the year 2021-22 (₹1,294.12x3=₹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 per cent.	Percentage of the total salary bill for 2023-24 (₹5,423.23 crore) to the Revenue Expenditure excluding interest payments and pensions for 2023-24 (₹10,415.30 crore) was 39.24 per cent.

\* GDP for 2023-24 (provisional estimates at current prices) as per the Department of Economics and Statistics, Government of Manipur was ₹44,994.89 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

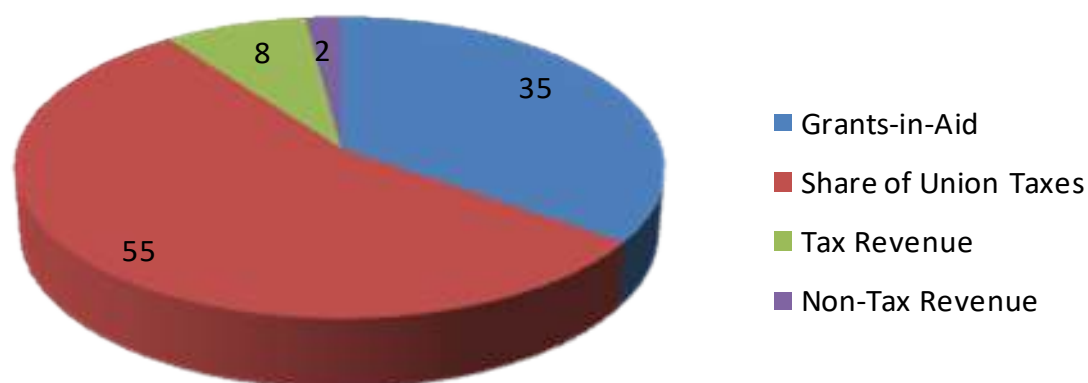
Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total receipts for 2023-24 was ₹16,571 crore.

### 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.

<b>Tax Revenue</b>	Comprises of taxes collected and retained by the State and State's share of Union Taxes under Article 280 (3) of the Constitution.
<b>Non-Tax Revenue</b>	Includes interest receipts, dividend, profits, departmental receipts, <i>etc.</i>
<b>Grants-in-aid</b>	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 <i>etc.</i>

### Revenue Receipt (in Percentage)



## 2.2.1 Revenue Receipts Components (2023-24)

(₹ in crore)

Components	Actuals
<b>A. Tax Revenue</b>	<b>9,310</b>
a) Goods & Services Tax (GST)	3,553
b) Taxes on Income and Expenditure	5,256
c) Taxes on Property, Capital and Other Transactions	12
d) Taxes on Commodities and Services	489
<b>B. Non-Tax Revenue</b>	<b>210</b>
a) Interest Receipts, Dividends and Profits	5
b) General Services	97
c) Social Services	75
d) Economic Services	33
<b>C. Grants-in-aid &amp; Contribution</b>	<b>5,186</b>
<b>Total – Revenue Receipts</b>	<b>14,706</b>

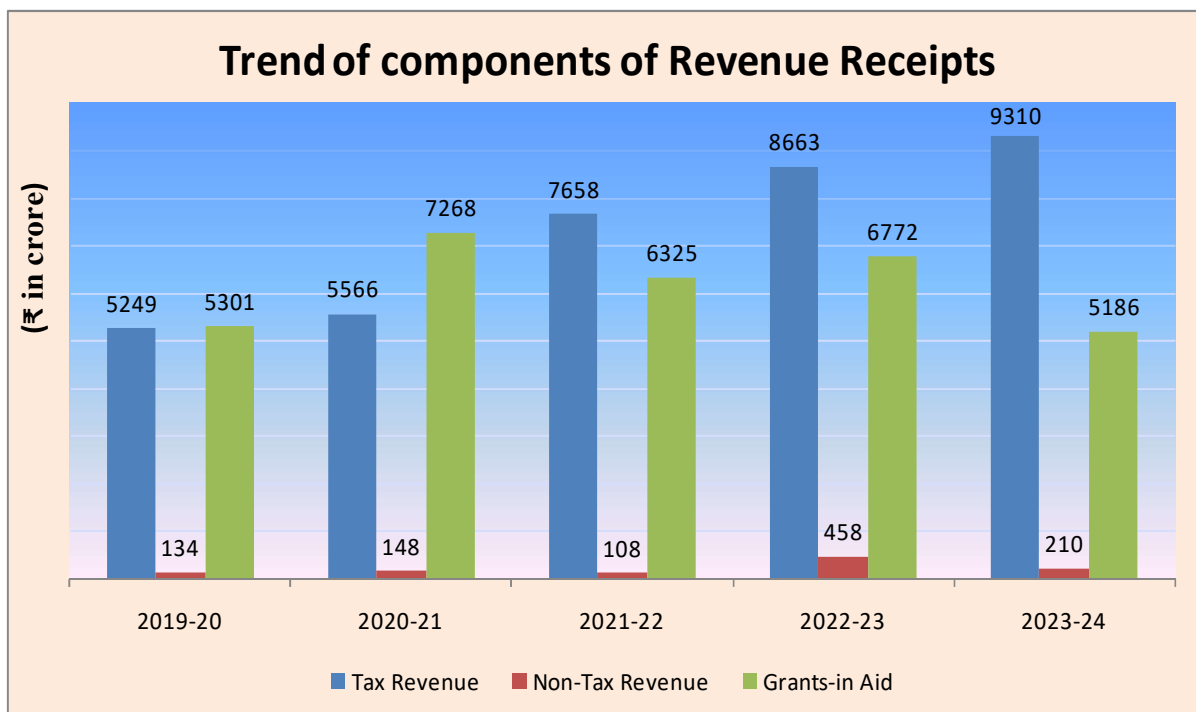
## 2.2.2 Trend of Revenue Receipts

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Tax Revenue</b>	5,249 (17%)	5,566 (17%)	7,658 (20%)	8,663 (23%)	9310 (21%)
<b>Non-Tax Revenue</b>	134 (0.44%)	148 (0.45%)	108 (0.29%)	458 (1%)	210 (1%)
<b>Grants-in-aid</b>	5,301 (18%)	7,268 (22%)	6,325 (17%)	6,772 (18%)	5,186 (12%)
<b>Total Revenue Receipts</b>	<b>10,684 (35%)</b>	<b>12,982 (39%)</b>	<b>14,091 (37%)</b>	<b>15,893 (43%)</b>	<b>14,706 (33%)</b>
<b>GSDP</b>	<b>30,131.95</b>	<b>32,852.46</b>	<b>37,760.08</b>	<b>37,043.28</b>	<b>44,994.89</b>

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

Though the GSDP increased by 21 *per cent* in 2023-24 compared to previous year, growth in revenue receipt was decreased by 7 *per cent*. The tax revenue increased by 7 *per cent*, the non-tax revenue decreased by 54 *per cent* and the grants-in-aid decreased by 23 *per cent* compared to previous year.

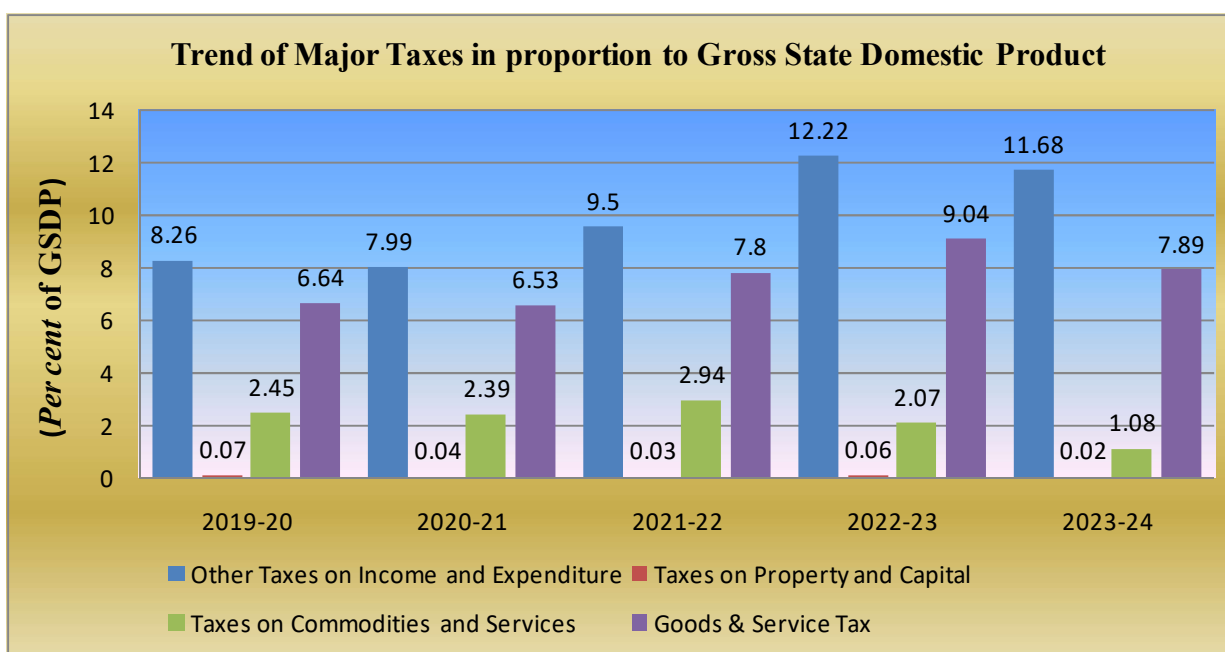


## 2.3 Tax Revenue

(₹ in crore)

Sector-wise Tax Revenue					
	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Goods &amp; Services Tax (GST)</b>	2,001	2,145	2,947	3,347	3,553
<b>Taxes on Income and Expenditure</b>	2,490	2,624	3,589	4,528	5,256
<b>Taxes on Property, Capital and Other Transactions</b>	21	12	11	21	12
<b>Taxes on Commodities and Services</b>	737	785	1,111	767	489
<b>Total Tax Revenue</b>	<b>5,249</b>	<b>5,566</b>	<b>7,658</b>	<b>8,663</b>	<b>9,310</b>
<b>GSDP</b>	<b>30,132</b>	<b>32,852</b>	<b>37,760</b>	<b>37,043</b>	<b>44,995</b>

The increase in total tax revenue during 2023-24 was mainly attributable to GST (₹3,553 crore) and Taxes on Income and expenditure (₹5,256 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
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
2023-24	9,310	6,010	1,648	3.66

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

(₹ in crore)

	2019-20	2020-21	2021-22	2022-23	2023-24
State's own Tax collection	1,201	1,294	1,648	1,868	1,648
Devolution of Union Taxes	4,048	4,272	6,010	6,792	6,010
<b>Total Tax Revenue</b>	<b>5,249</b>	<b>5,566</b>	<b>7,658</b>	<b>8,663</b>	<b>9,310</b>
Percentage of State's own Tax to Total Tax Revenue	23	23	22	22	18

The proportion of State's own tax collection in overall tax revenue has shown an increasing trend since 2019-20. However, during 2023-24, State's Own Tax Collection has decreased by 1.07 per cent as compared to 2022-23.

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

(₹ in crore)

Taxes	2019-20	2020-21	2021-22	2022-23	2023-24
1. Taxes on Sales, Trade, etc.	235	336	412	289	412
2. State Excise	12	12	16	19	16
3. Taxes on Vehicles	48	38	57	83	56
4. Stamp and Registration fees	17	8	8	14	8
5. SGST	853	866	1,125	1,426	1,126
6. Land Revenue	4	4	3	7	3
7. Taxes on Goods and Passengers	1	1	0	1	...
8. Other Taxes	31	29	27	29	27
<b>Total State's own Taxes</b>	<b>1,201</b>	<b>1,294</b>	<b>1,648</b>	<b>1,868</b>	<b>1,648</b>

### 2.3.4 Efficiency of Tax Collection

(₹ in crore)

Taxes	2019-20	2020-21	2021-2022	2022-2023	2023-2024
<b>1. Taxes on Sales, Trade, etc.</b>					
Revenue collection	235	336	412	289	412
Expenditure on collection	6	7	5	6	6
Efficiency of Tax Collection	2.55%	2.08%	1.21%	2.07%	1.46%
<b>2. State Excise</b>					
Revenue collection	12	12	16	19	16
Expenditure on collection	2	1	1	1	1
Efficiency of Tax Collection	16.66%	8.33%	6.25%	5.26%	6.25%
<b>3. Taxes on Vehicles, Goods and Passengers</b>					
Revenue collection	49	38	57	85	57
Expenditure on collection	9	14	12	14	11
Efficiency of Tax Collection	18.36%	36.84%	21.05%	16.47%	19.30%
<b>4. Stamp and Registration Fee</b>					
Revenue collection	17	8	8	14	8
Expenditure on collection	4	3	7	6	3
Efficiency of Tax Collection	23.52%	37.50%	87.50%	42.85%	37.50%

The expenditure on collection of Taxes on Vehicles, Goods and Passengers and taxes on sales Trade, etc. was much higher as compared to other Taxes.

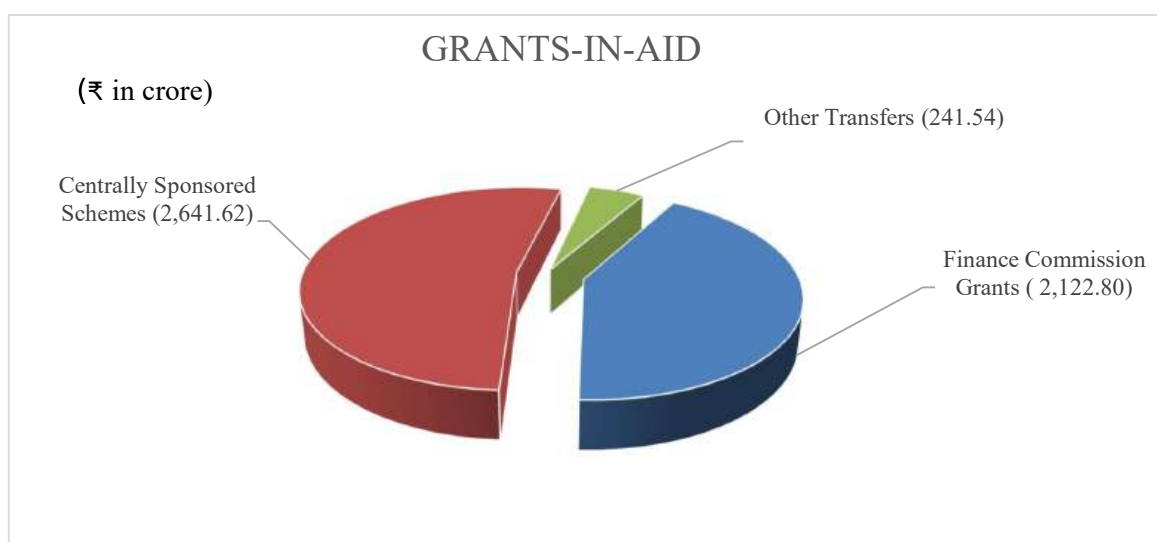
## Trend in State's share of Union Taxes over the past five years

(₹ in crore)

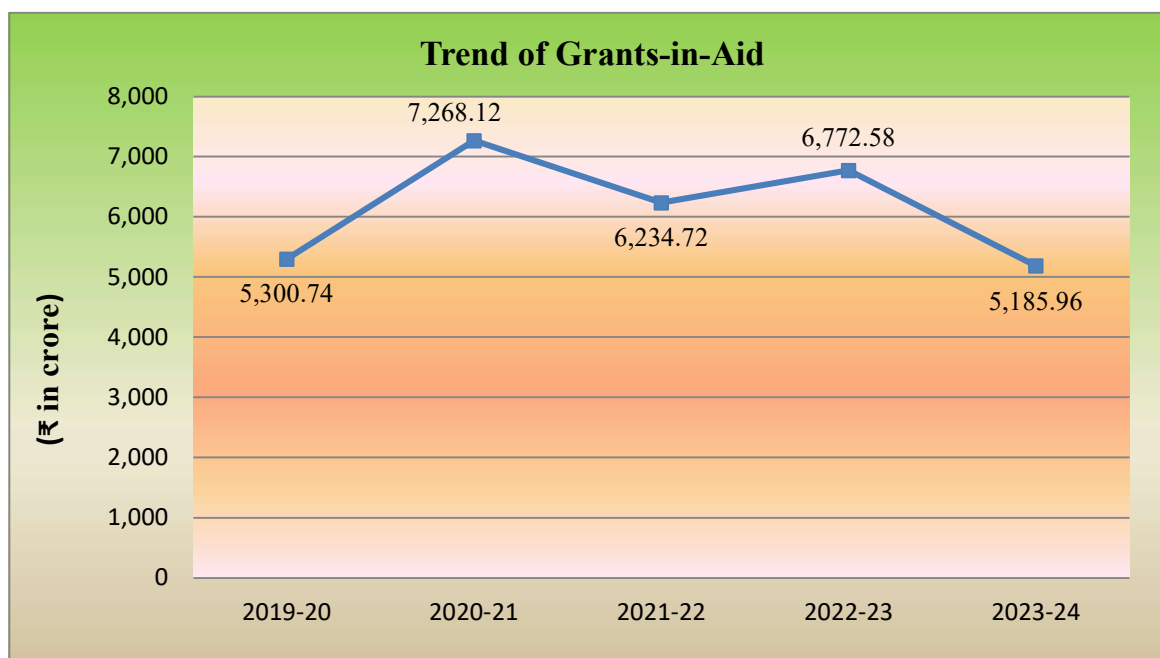
Description	2019-20	2020-21	2021-22	2022-23	2023-24
CGST	1,148.62	1,278.63	1,821.06	1,921.28	2,454.35
IGST	-	-	-	-	-
Corporation Tax	1,380.12	1,282.37	1,678.44	2,275.34	2,427.40
Taxes on Income other than Corporation Tax	1,081.42	1,313.84	1,853.03	2,225.47	2,803.32
Other taxes on Income & Expenditure	-	-	0.01	-	-
Taxes on Wealth	0.07	-	0.27	-	-
Customs	256.57	232.98	405.39	267.30	283.41
Union Excise Duties	178.41	144.48	192.20	83.86	107.25
Service Tax	-	16.92	53.01	10.64	1.52
Other Taxes and Duties on Commodities and Services	2.56	2.75	6.24	11.19	9.89
State's share of Union Taxes/Duties	4,047.77	4,271.97	6,009.65	6,795.08	6,009.65
<b>Total Tax Revenue</b>	<b>5,248.89</b>	<b>5,566.46</b>	<b>7,658.15</b>	<b>8,662.98</b>	<b>9,310.64</b>
<b>Percentage of Union Taxes to Total Tax Revenue</b>	<b>77.11</b>	<b>76.74</b>	<b>78.47</b>	<b>78.43</b>	<b>64.54</b>

## 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 2023-24 under Grants -in-aid were ₹5,185.96 crore as shown below:



The total amount of Grants-in-Aid received by the State Government decreased by 23.42 per cent during 2023-24 as compared to 2022-23.



## 2.7 Public Debt

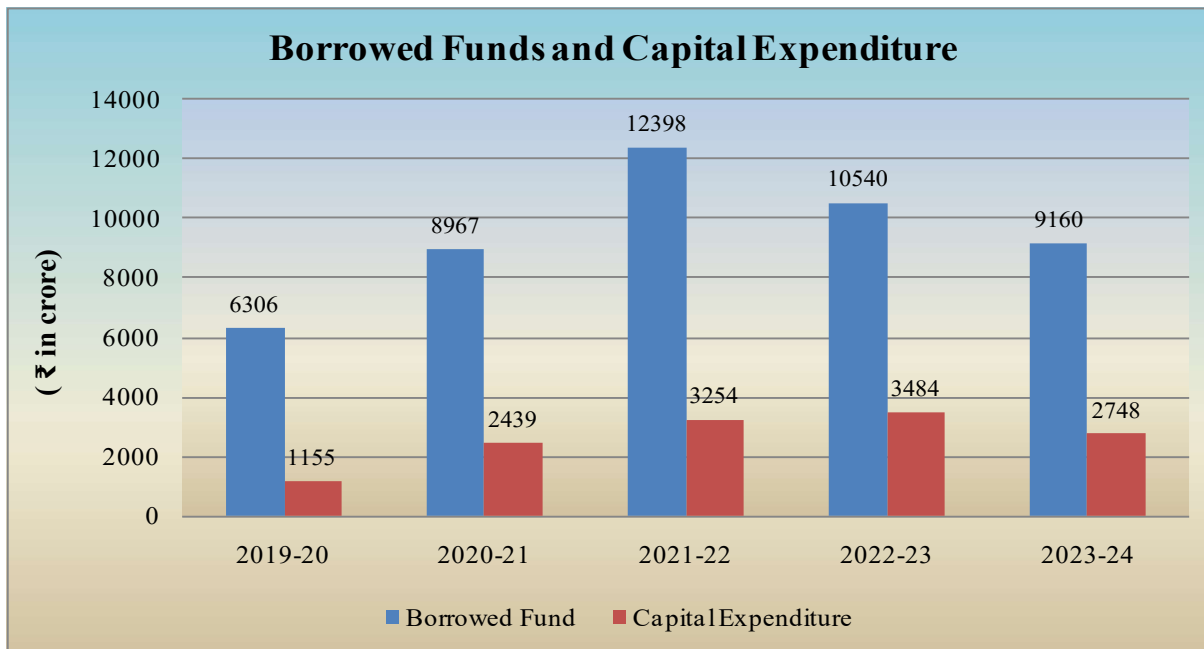
Trend of position of Public Debt (year end balances) over the past five years

(₹ in crore)

Description	2019-20	2020-21	2021-22	2022-23	2023-24
Internal Debt	7,004.00	8,430.65	9,967.15	11,149.50	12,160.32
Central Loans	251.64	571.09	784.67	1,313.24	1,854.79
<b>Total</b>	<b>7,255.64</b>	<b>9,001.74</b>	<b>10,751.82</b>	<b>12,462.74</b>	<b>14,015.11</b>

During the year 2023-24, out of ₹9,159.61 crore, seven loans of ₹426 crore were raised from the open market at interest rates varying from 7.39 per cent to 7.77 per cent and the same are redeemable during the period between 2035 and 2038. In addition, the State Government raised loan of ₹142.07 crore from the financial institutions. An amount of ₹7,591.54 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 2023-24 aggregated to ₹9,160 crore. During the year an amount of ₹596 crore was taken as Loans and Advances by the Government, however, an amount of ₹55 crore was repaid for earlier loans. The outstanding balance at the end of the year was ₹1,855 crore which is 13.23 per cent 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

#### 3.1 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	2019-20	2020-21	2021-22	2022-23	2023-24
Budget Estimates	12,781	16,091	19,970	17,914	20,292
Actuals	10,239	12,428	12,642	14,158	13,822
Gap	2,542	3,663	7,328	3,756	6,470
Percentage of variation of Actuals against BE	20	23	37	21	32

Around 67 per cent of the total revenue expenditure was incurred on committed expenses viz. on Salaries (₹5,423 crore), Wages (₹183 crore), Interest payment (₹977 crore), Pensions (₹2,404 crore) and subsidies (₹358 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	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Total Revenue Expenditure</b>	10,239	12,428	12,642	14,158	13,822
Committed Revenue Expenditure #	6,349	7,174	7,904	9,150	9,345
Percentage of Committed Revenue Expenditure to Total Revenue Expenditure	62	58	63	65	67
Uncommitted Revenue Expenditure	3,890	5,254	4,738	5,008	4,477

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

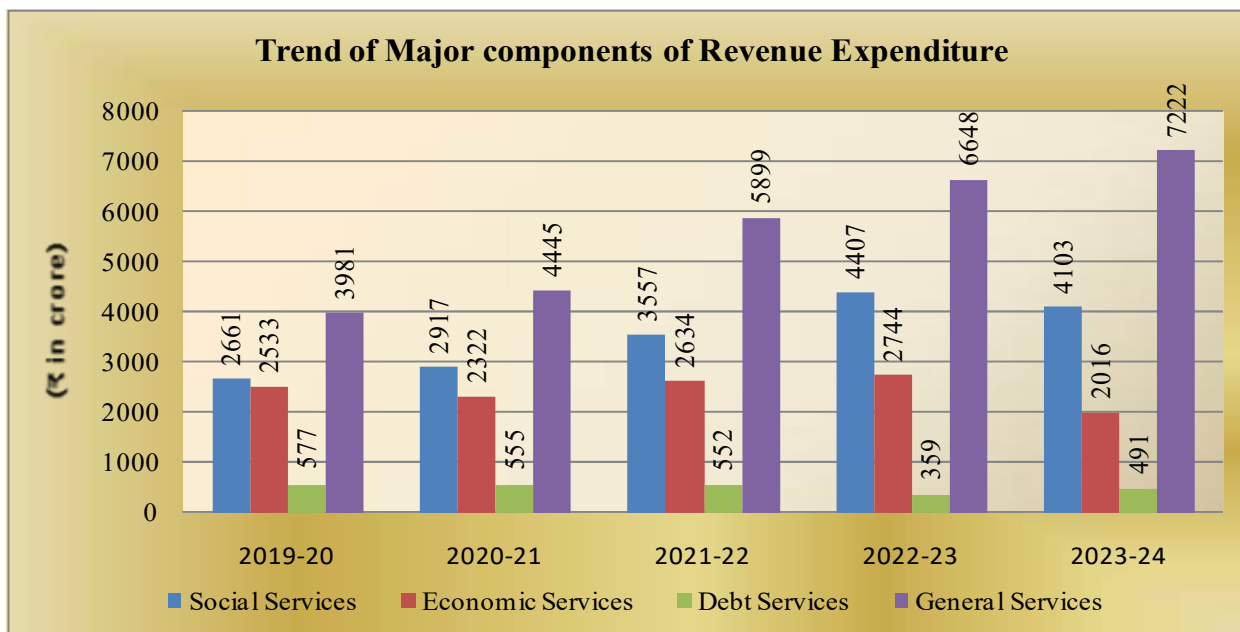
The total revenue expenditure increased by 35 per cent from ₹10,239 crore in 2019-20 to ₹13,822 crore in 2023-24 and Committed Revenue Expenditure increased by 55 per cent over the same period.

### 3.2.1 Sectoral distribution of Revenue Expenditure (2023-24)

(₹ in crore)

Components	Amount	Percentage
<b>A. Organs of States</b>	<b>474</b>	<b>3.43</b>
<b>B. Fiscal Services</b>	<b>61</b>	<b>0.44</b>
(i) Collection of Taxes on Property and Capital transaction	43	0.31
(ii) Collection of Taxes on Commodities and services	18	0.13
(iii) Other Fiscal Services	...	...
<b>C. Interest Payments and Servicing of debt</b>	<b>977</b>	<b>7.07</b>
<b>D. Administrative Services</b>	<b>3,134</b>	<b>22.67</b>
<b>E. Pensions and Miscellaneous General Services</b>	<b>2,576</b>	<b>18.64</b>
<b>F. Social Services</b>	<b>4,103</b>	<b>29.68</b>
<b>G. Economic Services</b>	<b>2,006</b>	<b>14.51</b>
<b>H. Grants-in-aid (Compensation and Assignments to Local Bodies and Panchayati Raj Institutions)</b>	<b>491</b>	<b>3.55</b>
<b>Total Expenditure (Revenue Accounts)</b>	<b>13,822</b>	<b>100.00</b>

### 3.2.2 Major components of Revenue Expenditure 2019-20 to 2023-24



### 3.3 Capital Expenditure

Capital expenditure is essential if the growth process is to be sustained. Capital disbursements during 2023-24 amounting to ₹2,749 crore (6 per cent of GSDP) was less than Budget Estimate by ₹7,265 crore. The growth in Capital expenditure has not kept pace with the steady growth of GSDP since 2019-20 onwards to 2023-24. This can be seen from the table below:

(₹ in crore)

Sl.No.	Components	2019-20	2020-21	2021-22	2022-23	2023-24
1	Budget (B.E.)	2,267	3,356	5,526	9,273	10,014
2	Actual Expenditure (#)	1,195	2,439	3,254	3,484	2,747
3	Percentage of Actual Exp. to B.E.	53	72	59	38	27
4	Yearly growth in Capital Expenditure	(-)15%	104%	33%	7%	(-)21%
5	GSDP	30,132	32,852	37,760	37,043	44,995
6	Yearly growth in GSDP	17%	9%	15%	(-)2%	21%

(#) 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 2023-24, the Government spent ₹133 crore on various Irrigation Projects (₹63 crore on Minor Irrigation and ₹73 crore on Major Irrigation). Apart from the above, the Government spent ₹715 crore on construction of roads and bridges and invested ₹4.67 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		2019-20	2020-21	2021-22	2022-23	2023-24
(A)	General Services	Capital	46	61	83	96	141
		Revenue	4,445	5,055	5,899	6,648	7,222
(B)	Social Services	Capital	570	1,247	1,303	1,386	907
		Revenue	2,917	3,328	3,557	4,408	4,103
(C)	Economic Service	Capital	539	1,131	1,867	2,003	1,700
		Revenue	2,322	3,422	2,634	2,744	2,006
(D)	Grants-in-aid and Contribution	Capital	...	...	...	...	...
		Revenue	555	623	552	359	491

## Chapter IV

### Appropriation Accounts

#### 4.1 Summary of Appropriation Accounts for 2023-24

(₹ in crore)

Sl. No.	Nature of Expenditure	Original Grant	Supplementary grant	Surrender (by way of Reappropriation)	Total Budget	Actual Expenditure (Net)	Savings(-) Excess(+)
1.	Revenue Voted	19,274	1,236	2,956	17,554	12,782	(-) 4,772
	Charged	1,018	13	5	1,027	1,040	(+) 13
2.	Capital Voted	10,014	280	3,002	7,292	2,749	(-) 4,543
	Charged	4,711	2,014	...	6,725	8,203	(+) 1,478
4.	Loans and Advances Voted	5	3	...	8	...	(-) 8
	Charged	...	...	...	...	...	...
	<b>Total Voted</b>	29,293	1,519	5,958	24,854	15,531	(-) 9,323
	<b>Charged</b>	5,729	2,027	5	7,752	9,243	(+) 1,491

#### 4.2 Trend of Saving/Excess during the past five years

(₹ in crore)

Year	Savings(-)/Excess(+)				
	Revenue	Capital	Public Debt	Loan & Advances	Total
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
2023-24	(-) 4,759	(-) 4,543	(+)1,478	(-) 8	(-)7,832

## 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	2019-20	2020-21	2021-22	2022-23	2023-24
8	Public Works Department	531.78	332.20	433.37	323.14	802.44
10	Education	545.76	835.32	842.63	471.03	989.18
17	Agriculture	161.09	173.31	15.37	265.79	309.17
20	Community and Rural Development	852.45	1,491.41	5,087.81	2,755.38	3,549.41
30	General Economic Services and Planning	211.46	389.26	1,142.41	1,007.25	1,129.55
36	Minor Irrigation	200.94	135.30	254.29	350.37	237.37
40	Water Resources	332.40	236.71	432.80	680.59	588.35
44	Social Welfare Department	274.22	297.18	297.41	625.79	572.82

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 2023-24, Supplementary grants totalling ₹3,545.82 crore (21.40 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	2062 <b>Vigilance</b> 103 Lokayukta/Up-Lokayukta 01 Manipur Lokayukta (Charged)	Revenue	1.75	0.15	1.66
4	2071 <b>Pension and other Retirement Benefit</b> 01 <i>Civil</i> 101 Superannuation and Retirement Allowances 36 Superannuation and Retirement Allowances	Revenue	400.00	34.12	...
10	2202 <b>General Education</b> 08 <i>General</i> 800 Other Expenditure 73 Samagra Shiksha (SS) Central Share	Revenue	753.26	28.46	369.90

Grant		Nomenclature	Section	Original	Supple- mentary	Actual Expenditure
16	2425	<b>Co-operation</b>				
	800	Other Expenditure				
	03	Computerization of Primary Agricultural Credit Societies (PACS)	Revenue	2.50	1.60	1.11
22	2215	<b>Water Supply and Sanitation</b>				
	01	<i>Water Supply</i>				
	102 18	Rural Water Supply Programmes Operation and Maintenance for Rural	Revenue	13.76	1.59	10.80
25	2204	<b>Sports and Youth Services</b>				
	001	Direction and Administration				
	01	Direction	Revenue	1.73	0.34	1.50
26	2014	<b>Administration of Justice</b>				
	102	High Courts				
	19	High Court of Manipur	Revenue	52.01	10.42	48.55
27	2015	<b>Elections</b>				
	102	Electoral Officers				
	04	Electoral Office	Revenue	7.13	0.03	6.49
	2015	<b>Elections</b>				
	108	Issue of Photo Identity Cards to Voters				
	05	Electoral Office	Revenue	9.54	2.02	9.54
28	2235	<b>Social Security and Welfare</b>				
	02	<i>Social Welfare</i>				
	105 03	Prohibition Prohibition	Revenue	13.07	0.33	9.46
41	2205	<b>Art and Culture</b>				
	103	Archaeology				
	14	Kangla Fort Board	Revenue	1.86	0.20	1.29
41	2205	<b>Art and Culture</b>				
	104	Archives				
	14	Archives	Revenue	1.70	0.18	1.64
41	2205	<b>Art and Culture</b>				
	800	Other Expenditure				
	08	Government Dance College	Revenue	1.70	0.18	1.64

Grant		Nomenclature	Section	Original	Supple- mentary	Actual Expenditure
48	2245	<b>Relief on account of Natural Calamities</b>				
	08	<i>State Disaster Mitigation Fund</i>				
	797	Transfer to Reserve Funds/Deposits Accounts	Revenue	10.40	10.40	0.50
	10	State Disaster Mitigation Fund (SDRMF under 15 <sup>th</sup> FC Award)				
48	2245	<b>Relief on account of Natural Calamities</b>				
	80	<i>General</i>				
	102	Management of Natural Disaster, Contingency Plans in disaster prone areas	Revenue	3.81	1.30	1.69
	01	Relief and Disaster Management				
48	2245	<b>Relief on account of Natural Calamities</b>				
	80	<i>General</i>				
	800	Other Expenditure	Revenue	41.60	70.80	2.00
	08	State Disaster Respond Fund (SDRF under 15 <sup>th</sup> FC Award)				

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	Supple- mentary	Actual Expenditure
Appropriation No.2	2049	<b>Interest Payment (Charged)</b>				
	01	<i>Interest on Internal Debt</i>				
	101	Interest on Market Loans	Revenue	685.30	2.57	746.37
	10	Interest on Market Loans				
Appropriation No.2	6003	<b>Internal Debt of the State Government (Charged)</b>				
	110	Ways and Means Advances from the Reserve Bank of India	Capital	4,000.00	2,000.00	7,675.66
	41	Ways and Means from Reserve Bank of India				
5	2071	<b>Pension and other Retirement Benefit</b>				
	01	<i>Civil</i>				
	101	Superannuation on Retirement Allowances	Revenue	1000.00	92.88	1,495.94
	36	Superannuation on Retirement Allowances				

## 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 ₹242 crore at the end of the year of 2023-24. However, no dividend was received during the year. At the end of the year 2023-24, investment increased by rupees 5(five) crore.

Cash Balance with RBI stood at ₹(-)149.96 crore on 1 April 2023 and decreased to ₹(-) 486.33 crore at the end of March 2024. In addition, Government had invested ₹4,298 crore and rediscounted ₹4,298 crore in 14 days Treasury Bills.

The position of investment during the year 2023-24 is depicted in the table given below:

(₹ in crore)

Cash Balance Investment in Government of India Treasury Bills			
Balance as on 1 April 2023	Purchases during 2023-24	Sales during 2023-24	Closing balance on 31 March 2024
...	4,298	4,298	...

#### 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 has availed open market borrowing for ₹1,426 crore.

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

(₹ in crore)

Year	Public Debt	Per cent of GSDP	Public Account*	Per cent of GSDP	Total Liabilities	Per cent of GSDP
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	4,688	13	17,146	46
2023-24	14,015	31	4,857	11	18,872	42

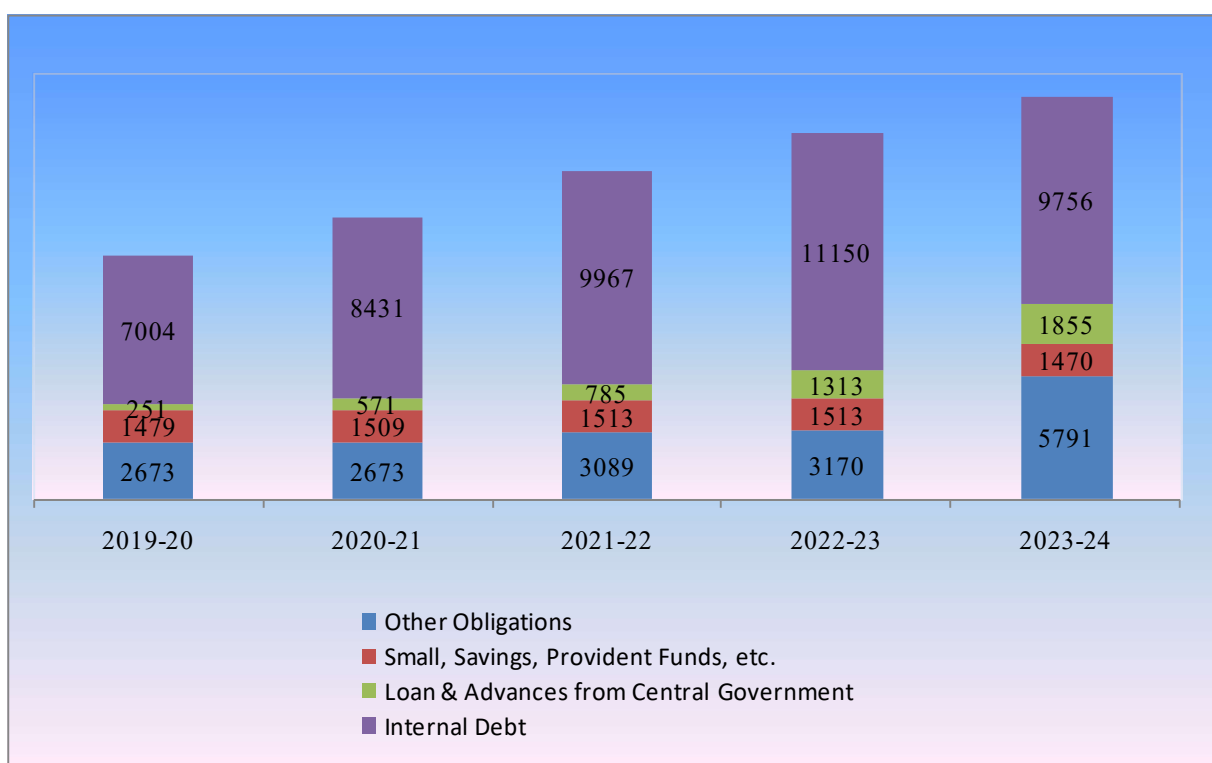
\*Excludes suspense and remittance balances.

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

Public Debt and other liabilities showed a net increase of ₹1,726 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 year	Maximum Amount Guaranteed (Principal only)	Amount outstanding at the end of the year	
		Principal	Interest
2019-20	738	412	67
2020-21	1,355	598	69
2021-22	861	861	1
2022-23	2,181	1,177	3
2023-24	2,181	1,483	3

## Chapter VI

### Other Items

#### 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 2024, no adverse balance appeared in respect of the Government of Manipur.

#### Loans and Advances by the State Government

Total Loans and Advances made by the State Government at the end of 2023-24 was ₹210.10 crore. No loans and advances to government corporation/companies, non-government institutions and local bodies was given except ₹0.25 crore to Government Servants during 2023-24. Recovery of principal aggregating to ₹210.10 crore was in arrears at the end of 31 March 2024. The information relating to recovery of interest in arrear was not made available by the State Government. During 2023-24, only ₹1.08 crore was received towards repayment of loans. Effective steps to recover the outstanding loans would help the Government improve its fiscal position.

#### Financial assistances to local bodies and others

Grants-in-aid given to Local Bodies, Autonomous Bodies, etc., decreased from ₹2,652 crore in 2019-20 to ₹1,917 crore in 2023-24. Grants to Zilla Parishads and Panchayat Raj Institutions, Municipal Corporations and Municipalities (₹14 crore) represent 0.73 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	2019-20	2020-21	2021-22	2022-23	2023-24
1	Zilla Parishads & Panchayati Raj Institutions	38	117	99	36	1
2	Municipal Corporations & Municipalities	45	117	26	18	13
3	Universities & Educational Institutions	71	48	37	17	80
4	Development Authorities	676	1,877	1,222	1,606	835
5	Governments Companies	222	266	1	...	90
6	Other Institute	1,600	1,322	1,521	958	898
	<b>Total</b>	<b>2,652</b>	<b>3,747</b>	<b>2,906</b>	<b>2,635</b>	<b>1,917</b>

## Cash Balance and Investment of Cash Balance

(₹ in crore)

Component	As on 1 April 2023	As on 31 March 2024	Net increase(+)/ decrease (-)
Cash Balances	(-)150	(-) 486	...
Investment from cash balance (GOI Treasury Bills)	...	...	...
Investment from earmarked fund balances	...	...	...
(a) Sinking Fund	836	984	(+)148
(b) Guarantee Redemption Fund	250	287	(+)37
Interest realized during the year	2	...	(-)2

State Government had a negative closing cash balance at the end of 31 March 2024. Interest receipt on the investment of cash balance has increased by 37 *per cent* from ₹1.63 crore in 2022-23 to ₹2.23 crore in 2023-24.

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

### 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 20 Treasuries/Sub-Treasuries, 33 Forest Divisions, 33 Public Works Division, 27 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 126 days in respect of Treasuries/Sub-Treasuries and one to 94 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 1,917 DCC bills amounting to ₹7,379.84 crore pertaining to the period 2023-24 were outstanding as on 31 March 2024. 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)
<b>Upto</b>		
<b>2022-23</b>	1,645	5,257.59
<b>2023-24</b>	272	2,122.25
<b>Total</b>	<b>1,917</b>	<b>7,379.84</b>

### 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	2019-20		2020-21		2021-22		2022-23		2023-24	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
<b>8658-Suspense Accounts</b>										
<b>101-PAO Suspense</b>	105.11	1.03	122.05	1.05	127.41	1.21	134.62	1.75	142.36	1.84
<b>Net</b>	<b>104.08(Dr)</b>		<b>104.08(Dr)</b>		<b>126.20(Dr)</b>		<b>132.87 (Dr)</b>		<b>140.52(Dr)</b>	
<b>(Dr)102-Suspense Accounts (Civil)</b>	129.78	...	151.57	...	145.41	...	132.22	2.63	153.54	4.91
<b>Net</b>	<b>129.78(Dr)</b>		<b>129.78(Dr)</b>		<b>145.41(Dr)</b>		<b>129.59 (Dr)</b>		<b>148.63(Dr)</b>	
<b>107-Cash Settlement Suspense Accounts</b>	47.19	...	47.19	...	47.19	...	47.19	...	47.19	...
<b>Net</b>	<b>47.19(Dr)</b>		<b>47.19(Dr)</b>		<b>47.19(Dr)</b>		<b>47.19 (Dr)</b>		<b>47.19 (Dr)</b>	
<b>110-Reserve Bank Suspense-Central Accounts Office</b>	3.97	41.17	4.05	77.28	5.98	25.22	9.81	28.08	22.13	29.55
<b>Net</b>	<b>37.20(Cr)</b>		<b>37.20(Cr)</b>		<b>19.24(Cr)</b>		<b>18.27 (Cr)</b>		<b>7.42 (Cr)</b>	
<b>111-Departmental Adjusting Account</b>	3.90	...	3.90	...	3.90	...	3.90	...	3.90	...
<b>Net</b>	<b>3.90(Dr)</b>		<b>3.90(Dr)</b>		<b>3.90(Dr)</b>		<b>3.90 (Dr)</b>		<b>3.90 (Dr)</b>	
<b>112-Tax Deducted at Source Office</b>	...	28.62	...	42.55	...	82.45	...	94.32	...	88.15
<b>Net</b>	<b>28.62(Cr)</b>		<b>28.62(Cr)</b>		<b>82.45(Cr)</b>		<b>94.32 (Cr)</b>		<b>88.15 (Cr)</b>	
<b>123-AIS Officers Group Insurance Scheme</b>	...	3.37	...	3.20	...	3.14	...	3.08	...	3.04
<b>Net</b>	<b>3.37(Cr)</b>		<b>3.37(Cr)</b>		<b>3.14(Cr)</b>		<b>3.08(Cr)</b>		<b>3.04 (Cr)</b>	
<b>129-Material Purchase Settlement Suspense Account</b>	...	3.17	...	3.17	...	3.17	...	3.17	...	3.17
<b>Net</b>	<b>3.17(Cr)</b>		<b>3.17(Cr)</b>		<b>3.17(Cr)</b>		<b>3.17(Cr)</b>		<b>3.17 (Cr)</b>	

## 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		
2022-23	5,342	12,671.25
2023-24	1,257	2,415.60
Total	6,599	15,086.85

## 6.10 Commitments on account of Incomplete Capital works

A total expenditure of ₹124.07 crore as per Appendix IX in Volume II of the Finance Accounts was incurred up to the year 2023-24 by the State Government on various incomplete projects against an original estimated cost of ₹262.52 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 (14 *per cent* in the case of All India Service and other Central Government Employees working under 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 2023-24, total contribution to the NPS which is a Defined Contribution Pension Schemes was ₹496.77 crore (Employees' contribution ₹269.06 crore and Government's contribution ₹227.71 crore). The detailed information on Government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹496.77 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension Scheme and the Government also transferred ₹456.76 crore to the National Securities Depository Limited (NSDL). The Government's contribution to the NPS was less by ₹40.01 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 the year 2023-24, no PD Account was opened from the Consolidated Fund of the State.

### 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 3,156 entities was ₹241.70 crore as on 31 March 2024 against which an amount of ₹21.62 crore was received as dividend/interest. During the year 2023-24, the State Government had invested ₹4.67 crore in four entities.

### 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 2024 as compared to the total expenditure during 2023-24 is as under:

(₹ in crore)

Expenditure incurred during			Total Expenditure	Percentage of total expenditure incurred during		
January to March 2024	March 2024	Last three days of March 2024		Jan to March 2024	March 2024	Last three days of March 2024
8,553.20	5,491.99	962.80	24,774.07	34.52%	22.17%	3.89%

Out of the total expenditure of ₹24,774.07 crore incurred under Revenue and Capital Heads during the year 2023-24, the expenditure during March 2024 alone was ₹5,491.99 crore (22.17 per cent of the whole year). This indicates that the effort was primarily to exhaust the budget provisions.



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