



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

ACCOUNTS AT A GLANCE 2024-25



GOVERNMENT OF MANIPUR



Accounts At A Glance

2024-25

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

GOVERNMENT OF MANIPUR

Preface

I am happy to present the twenty-seventh issue of our annual publication, the 'Accounts at a glance' for the year 2024-25, 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: 16/03/2026

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 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 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.

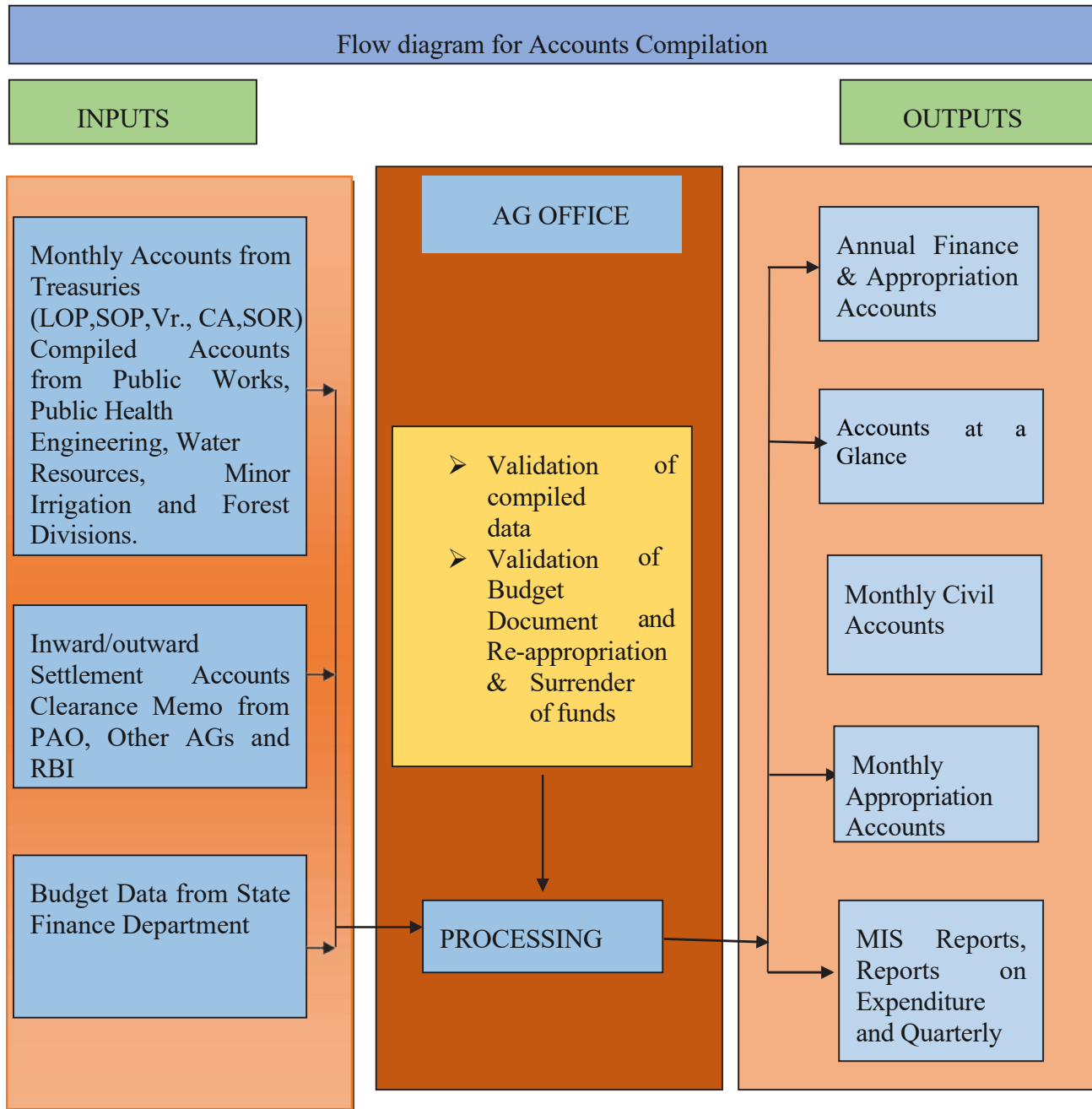
1.2 Structure of Government Accounts

1.2.1 Government accounts are kept in three parts:

Structure of Government Accounts

<p>Part 1 CONSOLIDATED FUND</p>	<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.
<p>Part 2 CONTINGENCY FUND</p>	<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.
<p>Part 3 PUBLIC ACCOUNT</p>	<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 2024-25 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 2024-25, no amount was released directly to the implementing agencies in Manipur by the Government of India. This is reflected in Appendix VI of Volume II of Finance Accounts.

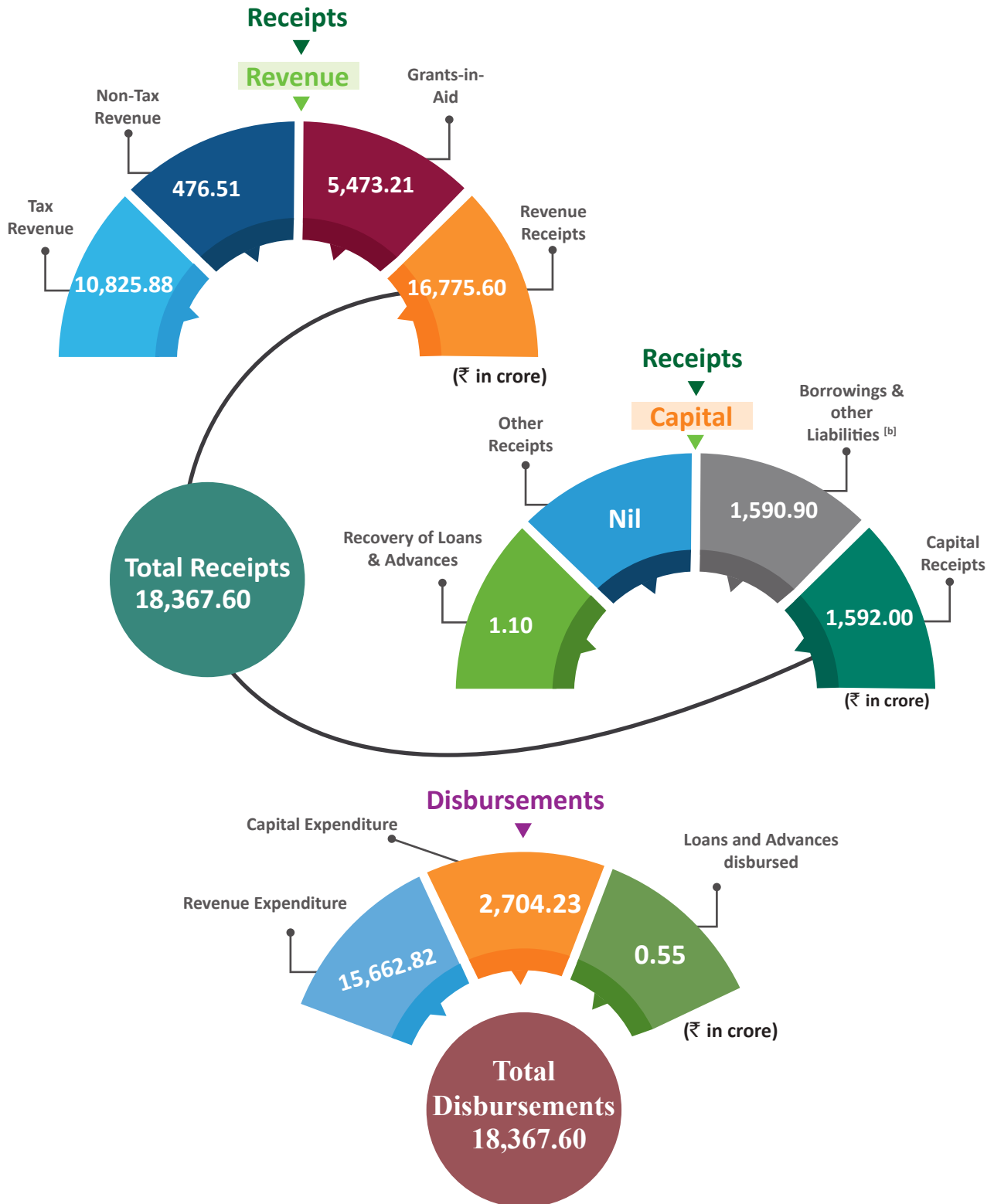
The following table provides the details of actual financial results vis-a-vis budget estimates for the year 2024-25.

(₹ in crore)

Sl. No.	Particulars	B.E.	Actuals	Percentage of Actuals to B.E.	Percentage of Actuals to GSDP#
1	Tax Revenue	11,400.60	10,825.88	94.96	20.76
2	Non-Tax Revenue	300.00	476.51	158.84	0.91
3	Grants-in-aid & Contributions	16,015.85	5,473.21	34.17	10.50
4	Revenue Receipts (1+2+3)	27,716.45	16,775.60	60.53	32.17
5	Recovery of Loans & Advances	3.80	1.10	28.95	0.00
6	Other Receipts				
7	Borrowings & Other Liabilities	1,525.76	1,590.90	104.27	3.05
8	Capital Receipts (5+6+7)	1,529.56	1,592.00	104.08	3.05
9	Total Receipts (4+8)	29,246.01	18,367.60	62.80	35.22
10	Revenue Expenditure	20,627.79	15,662.82	75.93	30.04
11	Interest Payments out of 10	1,101.12	1,022.23	92.84	1.96
12	Capital Expenditure	8,616.12	2,704.23	31.39	5.19
13	Loans and Advances Disbursed	2.10	0.55	26.19	0.00
14	Total Expenditure (10+12+13)	29,246.01	18,367.60	62.80	35.22
15	Revenue Surplus (4-10)	7,088.66	1,112.78	15.70	2.13
16	Fiscal Deficit(-)/Surplus (+) (14)-(4+5+6)	1,525.76	1,590.90	104.27	3.05

GSDP of 2024-25 was ₹52,143.76 crore (Provisional estimate at current prices).

Receipts and Disbursements in year 2024-25



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 in 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 ₹8,927.55 crore (23.11 *per cent* of estimates) and over-estimation of ₹454.66 crore (71.97 *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, Environment & Forest, Community and Rural Development, Public Health Engineering and Planning 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 ₹8,518.88 crore was obtained and ₹8,757.22 crore was repaid during the year 2024-25.

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 2024-25, there was an overdraft of ₹2,201.13 crore for 31 days up to 31 March 2025.

1.4.3 Fund flow statement

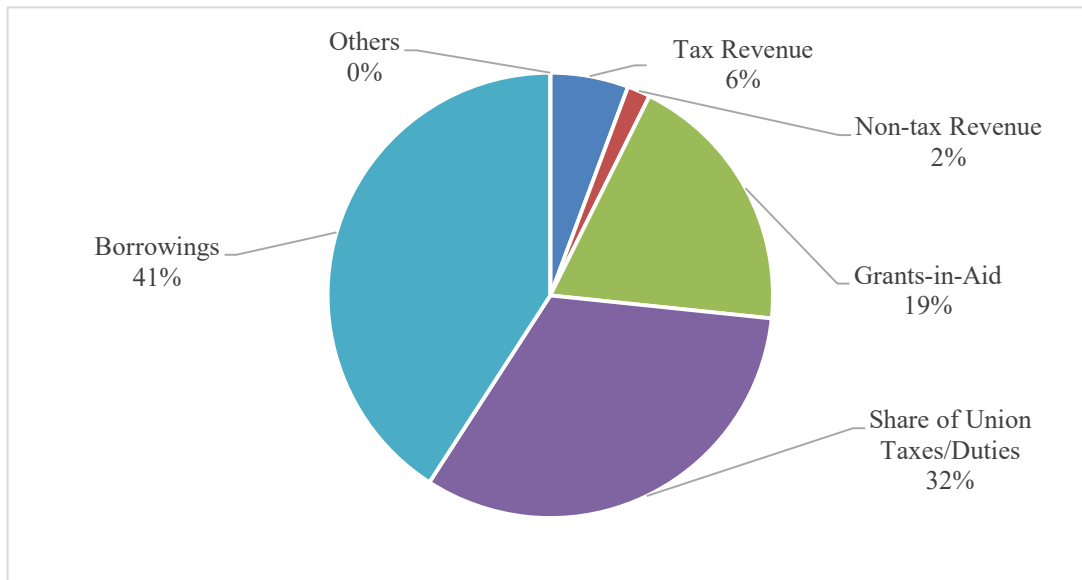
The State had a Revenue Surplus of ₹1,112.78 crore and a Fiscal Deficit of ₹2,090.89 crore as on 31 March 2025. The Fiscal Deficit was met from net Public Debt (₹2,178.67 crore), decrease in Public Account (₹405.11 crore) and net increase of opening and closing cash balance (₹Nil crore). Around 64 *per cent* of the revenue receipts (₹16,775.60 crore) of the State Government was spent on committed expenditure like salaries (₹5,344.73 crore), interest payments (₹1,017.46 crore), pensions (₹3,406.27 crore), subsidies (₹339.20 crore) and wages (₹568.45 crore).

Sources and Application of Funds		(₹ in crore)
	PARTICULARS	AMOUNT
SOURCES	Opening Cash Balance as on 1 April 2024	(-)486
	Revenue Receipts	16,776
	Capital Receipts	...
	Recovery of Loans and Advances	1
	Public Debt	11,599
	Small Savings, Provident Funds, etc.	243
	Reserves Fund & Sinking Funds	117
	Deposits Received	587
	Civil Advances Repaid	84
	Suspense Account*	4,005
	Remittances	1,676
	Contingency	...
	TOTAL	34,601
	APPLICATION	Revenue Expenditure	15,663
Capital Expenditure		2,704
Loans Given		1
Repayment of Public Debt		9,420
Small Savings, Provident Funds, etc.		382
Reserves Fund & Sinking Funds		207
Deposits Repaid		611
Civil Advances Given		84
Suspense Account**		4,003
Remittances		1,829
Contingency		189
Closing Cash Balance as on 31 March 2025		(-)492
TOTAL		34,601

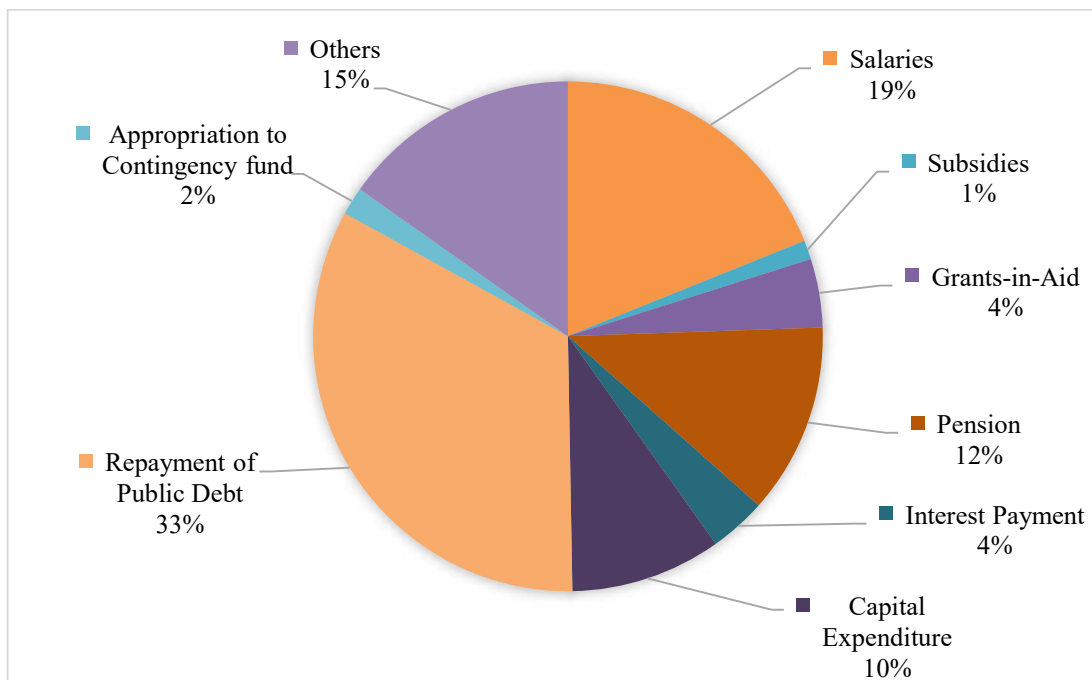
* Includes ₹3,619.74 crore on account of cash balances investment account.

** Includes ₹3,619.74 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 2024-25

(₹ in crore)

Sl. No.	Description	Budget Estimate 2024-25	Actuals 2024-25	Percentage of Actuals to B.E.	Percentage of Actuals to GSDP #
1.	Tax Revenue ^(a)	11,400.60	10,825.88	94.96	20.76
2.	Non-Tax Revenue	300	476.51	158.84	0.91
3.	Grants-in-aid & Contributions	16,015.85	5,473.21	34.17	10.5
4.	Revenue Receipts (1+2+3)	27,716.45	16,775.60	60.53	32.17
5.	Recovery of Loans & Advances	3.8	1.11	29.21	0
6.	Other Receipts				0
7.	Borrowings and other liabilities ^(b)	1,525.76	1,590.89	104.27	3.05
8.	Capital Receipts (5+6+7)	1,529.56	1,592.00	104.08	3.05
9.	Total Receipts (4+8)	29,246.01	18,367.60	62.8	35.22
10.	Revenue Expenditure	20,627.79	15,662.82	75.93	30.04
11.	Interest payment out of 10	1,101.12	1,022.23	92.84	1.96
12.	Capital Expenditure*	8,618.22	2,704.78	31.38	5.19
13.	Total Expenditure (10+12)	29,246.01	18,367.60	62.8	35.22
14.	Revenue Surplus (4-10)	7,088.66	1,112.78	15.7	2.13
15.	Fiscal Deficit(-) / Surplus(+) {(4+5+6)-13}	(-)1,525.76	(-)1,590.89	104.27	(-)3.05

(a) Includes share of net tax proceed assigned to the State amounting to ₹9,214.14 crore. (State Government Own Tax receipts were ₹1,611.74 crore which was 3.09 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.

* Expenditure on Capital Account consists of Capital Expenditure & Loans and Advances disbursed.

GSDP figure (₹52,143.76 crore) is taken from Economic and Statistic Department of Government of Manipur.

During the year 2024-25, revenue surplus of ₹1,113 crore (₹884 crore surplus in 2023-24) and fiscal deficit of ₹2,091 crore (₹1,863 crore deficit in 2023-24) represent 2.13 per cent and 4.01 per cent of the Gross State Domestic Product (GSDP) respectively. The fiscal deficit constituted 2.93 per cent of total expenditure.

What does Deficit and Surplus 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.

Refers to the gap between Revenue Receipts and Revenue Expenditure. Revenue Expenditure is required to maintain the existing establishment of Government and ideally, should be fully met from Revenue Receipts.

REVENUE DEFICIT/ SURPLUS

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.

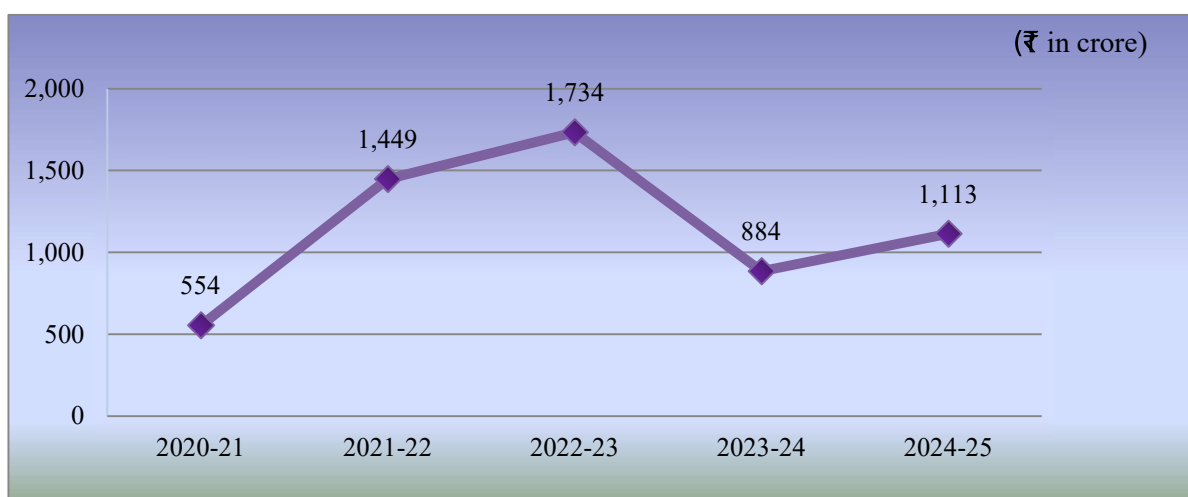
1.6 Fiscal Responsibility and Budget Management (FRBM) Act, 2005

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:

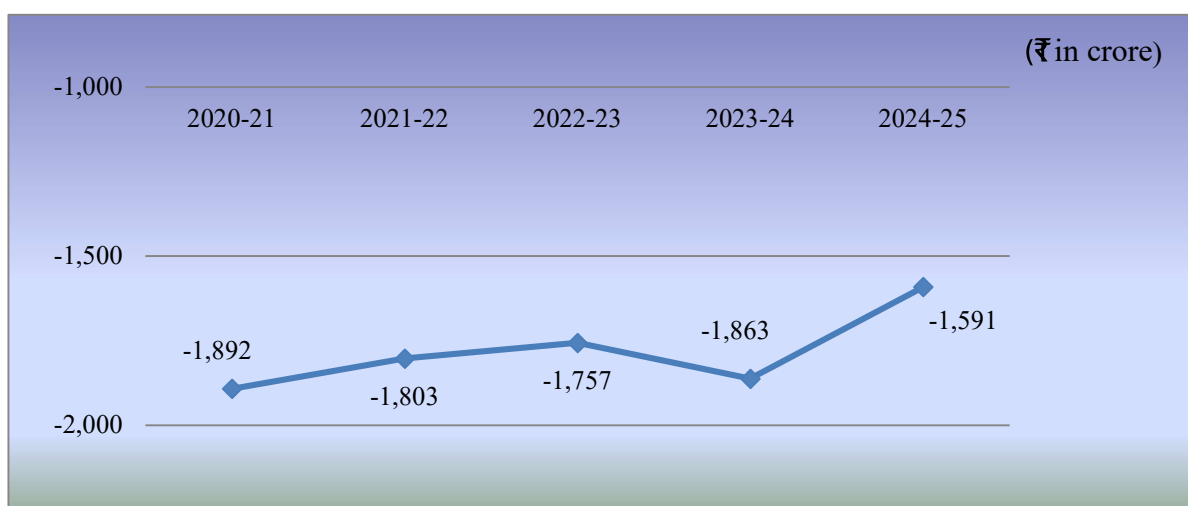
Sl. No.	Targets	Achievements
a.	Maintain Revenue Surplus as 6.63 per cent of Total Revenue Receipt.	The Revenue Surplus for 2024-25 was ₹1,112.78 crore, which is 6.06 per cent of Total Revenue Receipt.
b.	Maintain Fiscal Deficit below 10 per cent of the Gross State Domestic Product (GSDP) in financial year 2024-25.	There was Fiscal Deficit of ₹1,525.76 crore (3.05 per cent of Gross State Domestic Product*) for 2024-25.
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 2024 was ₹1,505.82 crore, which is less than thrice the State's Own Tax Revenue receipts of the year 2022-23 (₹1,867.90 x 3= ₹5,603.70 crore).

* GSDP for 2024-25 (provisional estimates at current prices) as per the Department of Economics and Statistics, Government of Manipur was ₹52,143.76 crore.

1.6.1 Trend of Revenue Deficit/Surplus



1.6.2 Trend of Fiscal Deficit



Chapter II

Receipts

2.1 Introduction

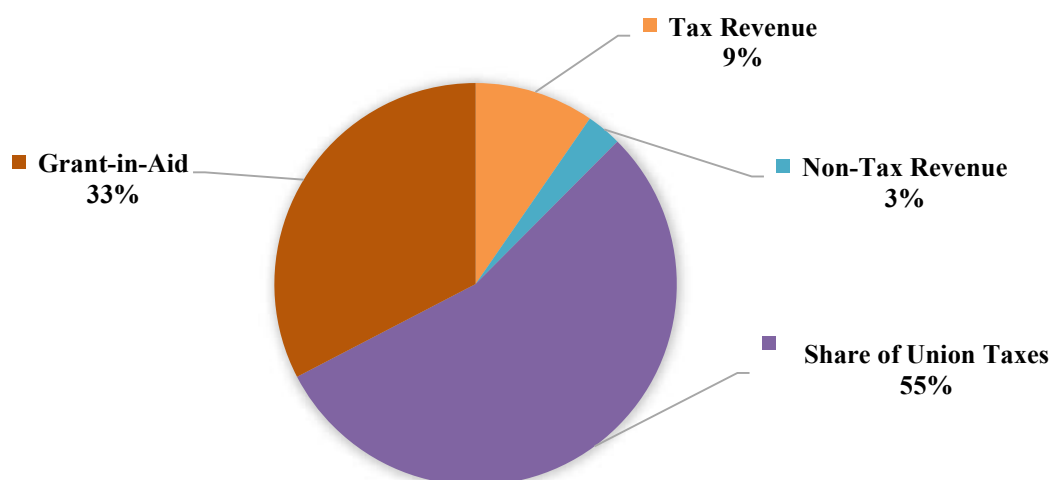
Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total Revenue Receipts for 2024-25 was ₹16,776 crore. There are no Capital Receipts during 2024-25 (under Major Head 4000 – Miscellaneous Capital Receipts).

2.2 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, <i>etc.</i>
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 <i>etc.</i>

Revenue Receipts (*in Percentage*)



2.2.1 Revenue Receipts Components (2024-25)

(₹ in crore)

Components	Actuals
A. Tax Revenue	10,826
a) Goods & Services Tax (GST)	3,808
b) Taxes on Income and Expenditure	5,977
c) Taxes on Property, Capital and Other Transactions	16
d) Taxes on Commodities and Services	1,025
B. Non-Tax Revenue	477
a) Interest Receipts, Dividends and Profits	16
b) General Services	66
c) Social Services	351
d) Economic Services	44
C. Grants-in-aid & Contribution	5,473
Total – Revenue Receipts	16,776

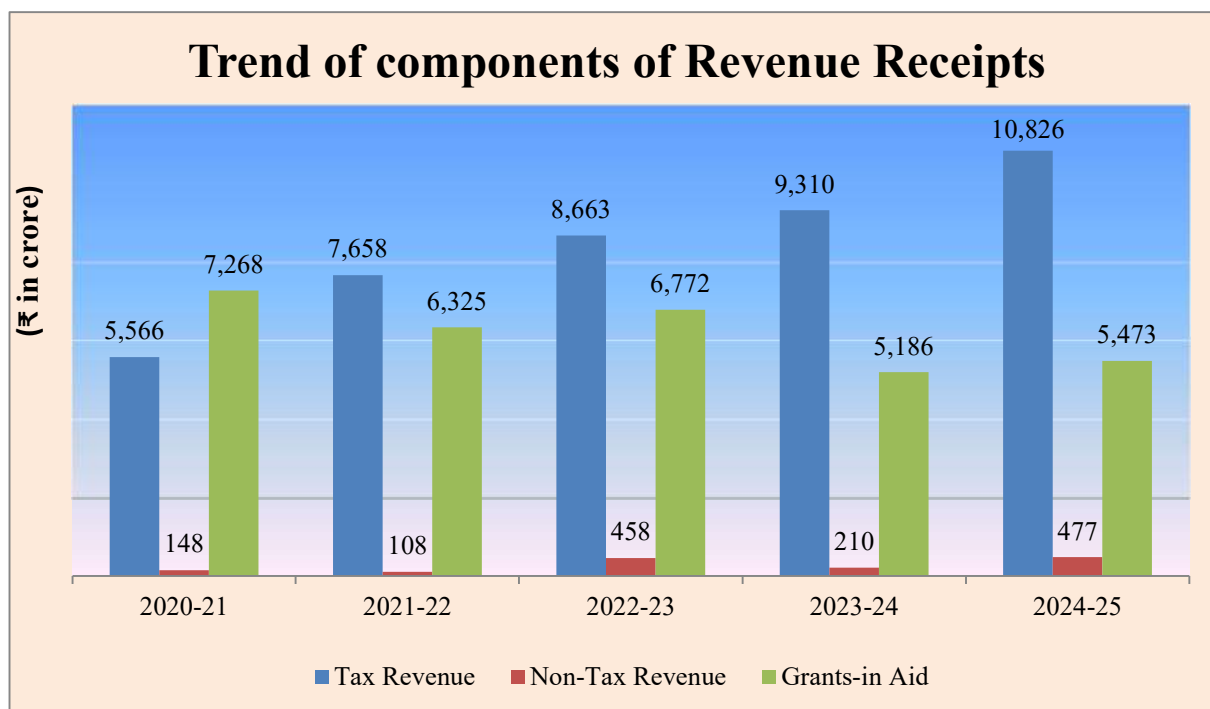
2.2.2 Trend of Revenue Receipts

(₹ in crore)

	2020-21	2021-22	2022-23	2023-24	2024-25
Tax Revenue	5,566 (17%)	7,658 (20%)	8,663 (23%)	9,310 (21%)	10,826 (21%)
Non-Tax Revenue	148 (0.45%)	108 (0.29%)	458 (1%)	210 (1%)	477 (1%)
Grants-in-aid	7,268 (22%)	6,325 (17%)	6,772 (18%)	5,186 (12%)	5,473 (10%)
Total Revenue Receipts	12,982 (39%)	14,091 (37%)	15,893 (43%)	14,706 (33%)	16,776 (32%)
GSDP	32,852.46	37,760.08	37,043.28	44,994.89	52,143.76

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

During 2024-25, GSDP increased by 16 per cent, revenue receipts increased by 14 per cent, tax revenue increased by 16 per cent, non-tax revenue increased by 127 per cent and the grants-in-aid increased by 6 per cent as compared to previous year.

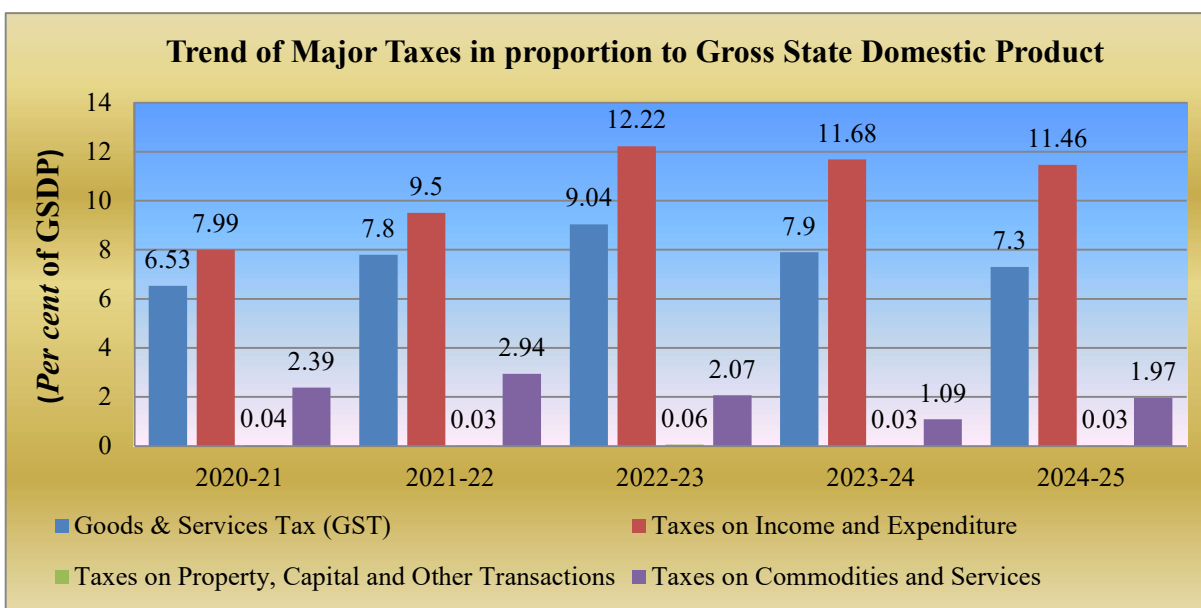


2.3 Tax Revenue

(₹ in crore)

Sector-wise Tax Revenue					
	2020-21	2021-22	2022-23	2023-24	2024-25
Goods & Services Tax (GST)	2,145	2,947	3,347	3,553	3,808
Taxes on Income and Expenditure	2,624	3,589	4,528	5,256	5,977
Taxes on Property, Capital and Other Transactions	12	11	21	12	16
Taxes on Commodities and Services	785	1,111	767	489	1,025
Total Tax Revenue	5,566	7,658	8,663	9,310	10,826
GSDP	32,852	37,760	37,043	44,995	52,144

The increase in total tax revenue during 2024-25 was mainly attributable to GST (₹3,808 crore) and Taxes on Income and expenditure (₹5,977 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
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	8,087	1,223	2.72
2024-25	10,826	9,214	1,612	3.09

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

(₹ in crore)

	2020-21	2021-22	2022-23	2023-24	2024-25
State's own Tax collection	1,294	1,648	1,868	1,223	1,612
Devolution of Union Taxes	4,272	6,010	6,792	8,087	9,214
Total Tax Revenue	5,566	7,658	8,663	9,310	10,826
Percentage of State's own Tax to Total Tax Revenue	23	22	22	13	15

The share of the State's own tax collection in total tax revenue increased in 2021–22 and 2022–23 over 2020–21, declined in 2023–24 and increased again in 2024–25.

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

(₹ in crore)

Taxes	2020-21	2021-22	2022-23	2023-24	2024-25
1. Taxes on Sales, Trade, etc.	336	412	289	25	373
2. State Excise	12	16	19	20	24
3. Taxes on Vehicles	38	57	83	40	53
4. Stamp and Registration fees	8	8	14	7	10
5. SGST	866	1,125	1,426	1,099	1,117
6. Land Revenue	4	3	7	5	5
7. Taxes on Goods and Passengers	1	0	1	1	1
8. Other Taxes	29	27	29	26	29
Total State's own Taxes	1,294	1,648	1,868	1,223	1,612

2.4 Cost of Tax Collection

(₹ in crore)

Taxes	2020-21	2021-22	2022-23	2023-24	2024-25
1. Taxes on Sales, Trade, etc.					
Revenue collection	336	412	289	25	373
Expenditure on collection	7	5	6	6	5
Percentage expenditure on tax collection	2.08%	1.21%	2.08%	24.00%	1.34%
2. State Excise					
Revenue collection	12	16	19	20	24
Expenditure on collection	1	1	1	1	9
Percentage expenditure on tax collection	8.33%	6.25%	5.26%	5.00%	37.50%
3. Taxes on Vehicles, Goods and Passengers					
Revenue collection	38	57	83	40	53
Expenditure on collection	14	12	14	11	20
Percentage expenditure on tax collection	36.84%	21.05%	16.87%	27.50%	37.74%
4. Stamp and Registration Fee					
Revenue collection	8	8	14	7	10
Expenditure on collection	3	7	6	3	9
Percentage expenditure on tax collection	37.50%	87.50%	42.86%	42.86%	90.00%

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

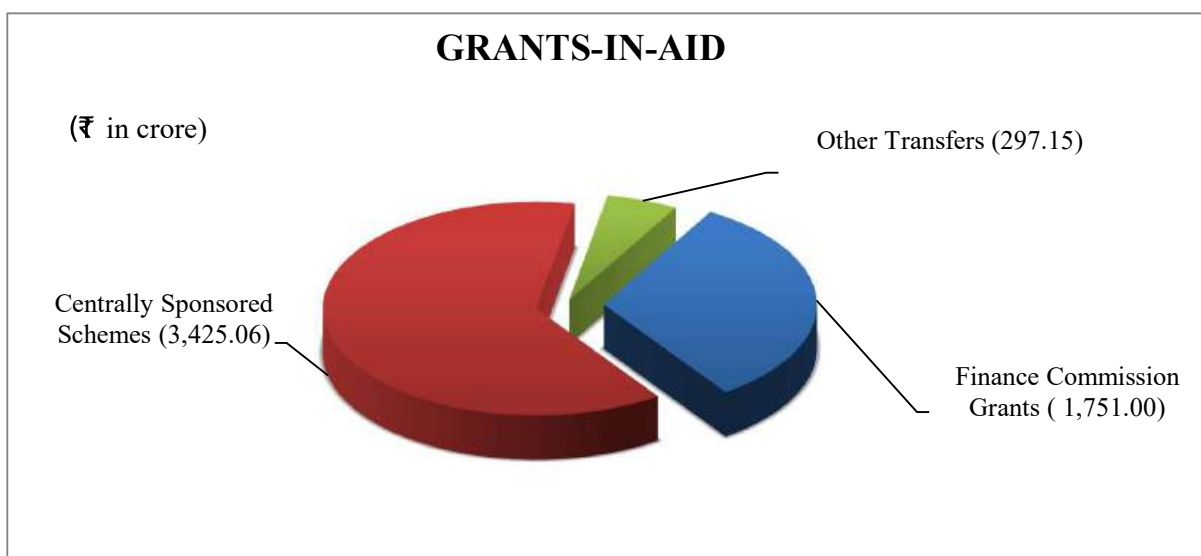
2.5 Trend in State's share of Union Taxes over the past five years

(₹ in crore)

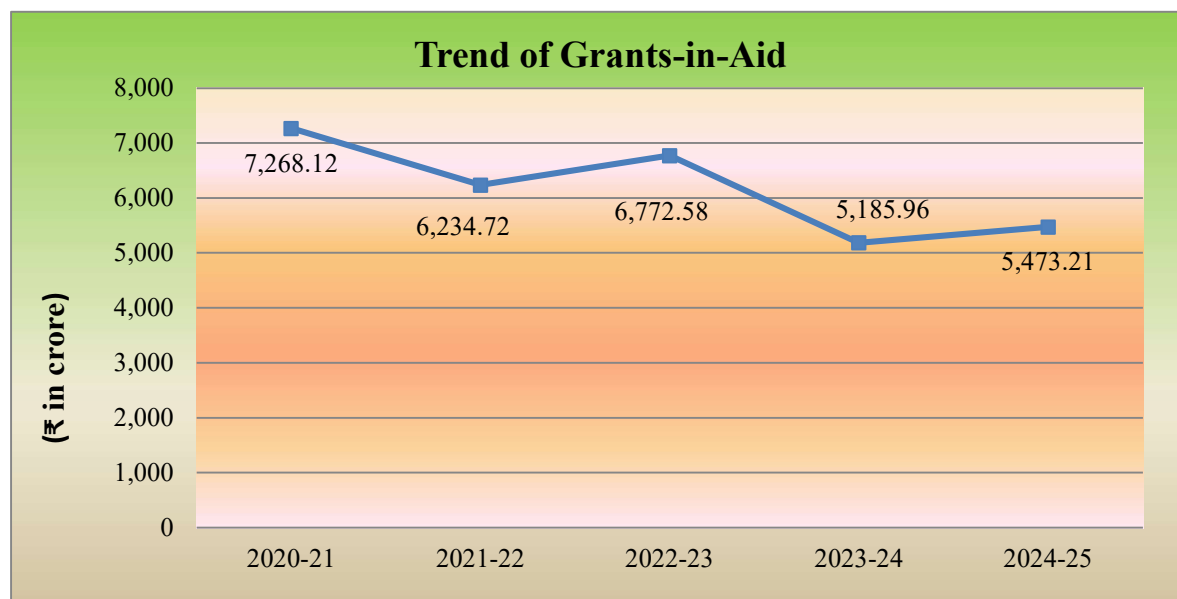
Description	2020-21	2021-22	2022-23	2023-24	2024-25
CGST	1,278.63	1,821.06	1,921.28	2,454.35	2,691.05
IGST	-	-	-	-	-
Corporation Tax	1,282.37	1,678.44	2,275.34	2,427.40	2614.55
Taxes on Income other than Corporation Tax	1,313.84	1,853.03	2,225.47	2,803.32	3334.40
Other taxes on Income & Expenditure	-	0.01	-	-	-
Taxes on Wealth	-	0.27	-	-	-
Customs	232.98	405.39	267.30	283.41	468.77
Union Excise Duties	144.48	192.20	83.86	107.25	90.23
Service Tax	16.92	53.01	10.64	1.52	0.29
Other Taxes and Duties on Commodities and Services	2.75	6.24	11.19	9.89	14.85
State's share of Union Taxes/Duties	4,271.97	6,009.65	6,795.08	8,087.14	9,214.14
Total Tax Revenue	5,566.46	7,658.15	8,662.98	9,310.64	10,825.88
Percentage of Union Taxes to Total Tax Revenue	76.74%	78.47%	78.44%	86.86%	85.11%

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 2024-25 under Grants -in-aid were ₹5,473.21 crore as shown below:



The total amount of Grants-in-Aid received by the State Government increased by 5.54 per cent during 2024-25 as compared to 2023-24.



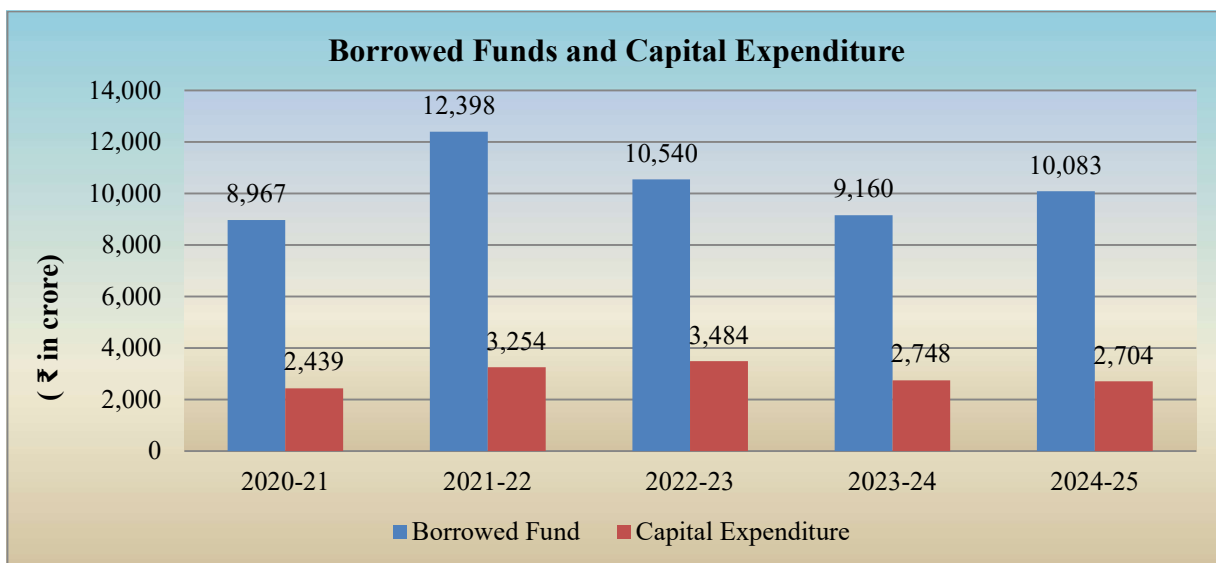
2.7 Public Debt

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

Description	(₹ in crore)				
	2020-21	2021-22	2022-23	2023-24	2024-25
Internal Debt	8,430.65	9,967.15	11,149.50	12,160.32	12,869.32
Central Loans	571.09	784.67	1,313.24	1,854.79	3,324.46
Total	9,001.74	10,751.82	12,462.74	14,015.11	16,193.78

During the year 2024-25, out of ₹10,082.73 crore, six loans of ₹1,500 crore were raised from the open market at interest rates varying from 7.12 per cent to 7.43 per cent and the same are redeemable during the period between 2036 and 2040. In addition, the State Government raised loan of ₹63.85 crore from the financial institutions. An amount of ₹8,518.88 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 2024-25 aggregated to ₹10,082.73 crore. During the year an amount of ₹1,516.35 crore was taken as Loans and Advances from the Central Government, however, an amount of ₹46.68 crore was repaid for earlier loans. The outstanding balance at the end of the year was ₹3,324.46 crore which is 20.53 per cent of the total Public Debt of the State Government.

Proportion of borrowed funds spent on Capital



*Including Ways & Means Advance of ₹8,519 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:

Year	2020-21	2021-22	2022-23	2023-24	2024-25
Budget Estimates	16,091	19,970	17,914	20,292	20,628
Actuals	12,428	12,642	14,158	13,822	15,663
Gap	3,663	7,328	3,756	6,470	4,965
Percentage of variation of Actuals against BE	23%	37%	21%	32%	24%

Around 68 per cent of the total revenue expenditure was incurred on committed expenses viz. on Salaries (₹5,345 crore), Wages (₹568 crore), Interest payment (₹1,017 crore), Pensions (₹3,420 crore) and subsidies (₹339 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	2020-21	2021-22	2022-23	2023-24	2024-25
Total Revenue Expenditure	12,428	12,642	14,158	13,822	15,663
Committed Revenue Expenditure #	7,174	7,904	9,150	9,345	10,689
Percentage of Committed Revenue Expenditure to Total Revenue Expenditure	58%	63%	65%	67%	68%
Uncommitted Revenue Expenditure	5,254	4,738	5,008	4,477	4,974

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

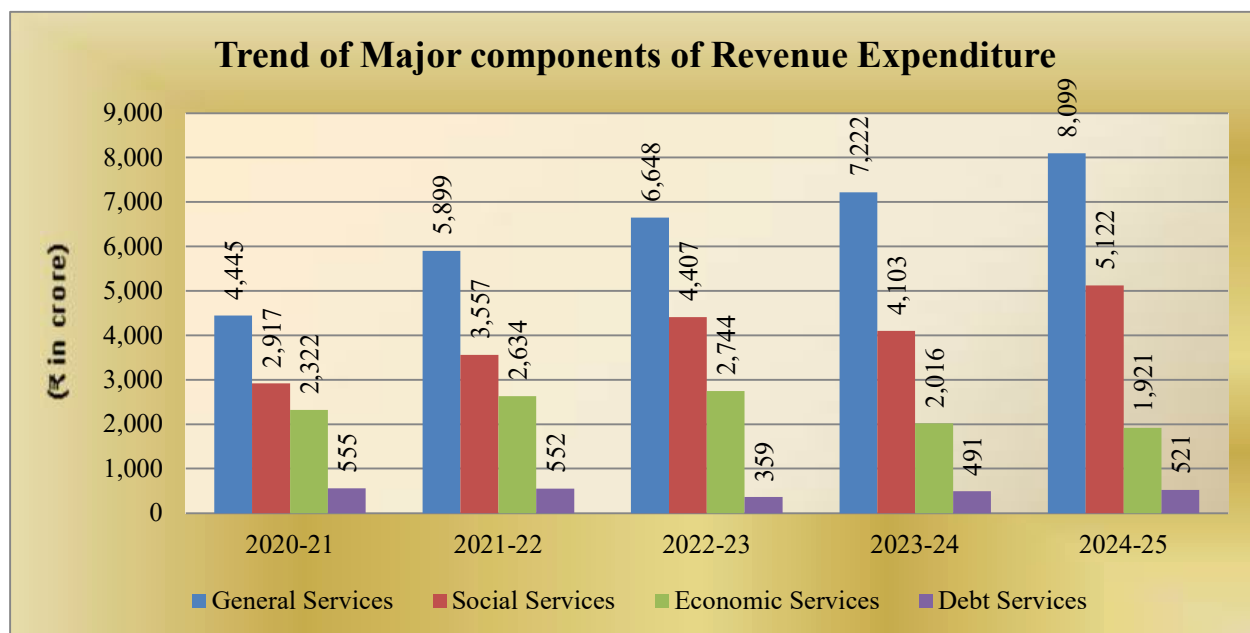
The total revenue expenditure increased by 26 per cent from ₹12,428 crore in 2020-21 to ₹15,663 crore in 2024-25 and Committed Revenue Expenditure increased by 49 per cent over the same period.

3.2.1 Sectoral distribution of Revenue Expenditure (2024-25)

(₹ in crore)

Components	Amount	Percentage
A. Organs of States	413	2.64
B. Fiscal Services	76	0.49
(i) Collection of Taxes on Property and Capital transaction	42	0.27
(ii) Collection of Taxes on Commodities and services	34	0.22
(iii) Other Fiscal Services	...	...
C. Interest Payments and Servicing of debt	1,022	6.52
D. Administrative Services	3,168	20.23
E. Pensions and Miscellaneous General Services	3,420	21.83
F. Social Services	5,122	32.70
G. Economic Services	1,921	12.26
H. Grants-in-aid (Compensation and Assignments to Local Bodies and Panchayati Raj Institutions)	521	3.33
Total Expenditure (Revenue Accounts)	15,663	100.00

3.2.2 Major components of Revenue Expenditure 2020-21 to 2024-25



3.3 Capital Expenditure

Capital expenditure is essential if the growth process is to be sustained. Capital disbursements during 2024-25 amounting to ₹2,403 crore (5 per cent of GSDP) was less than Budget Estimate by ₹6,213 crore. The growth in Capital expenditure has not kept pace with the steady growth of GSDP since 2020-21 onwards to 2024-25. This can be seen from the table below:

(₹ in crore)

Sl.No.	Components	2020-21	2021-22	2022-23	2023-24	2024-25
1	Budget (B.E.)	3,356	5,526	9,273	10,014	8,616
2	Actual Expenditure (#)	2,439	3,254	3,484	2,747	2,403
3	Percentage of Actual Exp. to B.E.	73%	59%	38%	27%	28%
4	Yearly growth in Capital Expenditure	104%	33%	7%	(-)21%	(-)13%
5	GSDP	32,852	37,760	37,043	44,995	52,144
6	Yearly growth in GSDP	9%	15%	(-)2%	21%	16%

(#) 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 2024-25, the Government spent ₹4,318 crore on various Irrigation Projects (₹1,106 crore on Minor Irrigation, ₹130 crore on Medium Irrigation and ₹3,082 crore on Major Irrigation). Apart from the above, the Government spent ₹617 crore on construction of roads and bridges and invested ₹95 crore in Government Companies.

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		2020-21	2021-22	2022-23	2023-24	2024-25
(A)	General Services	Capital	61	83	96	141	236
		Revenue	5,055	5,899	6,648	7,222	8,099
(B)	Social Services	Capital	1,247	1,303	1,386	907	654
		Revenue	3,328	3,557	4,408	4,103	5,122
(C)	Economic Service	Capital	1,131	1,867	2,003	1,700	1,815
		Revenue	3,422	2,634	2,744	2,006	1,921
(D)	Grants-in-aid and Contribution	Capital	...	...	...	...	...
		Revenue	623	552	359	491	521

Chapter IV

Appropriation Accounts

4.1 Summary of Appropriation Accounts for 2024-25

(₹ in crore)

Sl. No.	Nature of Expenditure	Original Grant	Supplemen- tary grant	Surrender (by way of Reappro- priation)	Total Budget	Actual Expenditure (Net)	Savings(-) Excess(+)
1.	Revenue						
	Voted	19,449	936	1,706	18,680	14,592	(-) 4,088
	Charged	1,188	12	22	1,179	1,071	(+) 108
2.	Capital						
	Voted	8,614	374	2,469	6,518	2,704	(-) 3,814
	Charged	3	1	...	4	...	(+) 4
3.	Public Debt						
	Charged	5,653	38	...	5,691	9,420	(+) 3,729
4.	Loans and Advances						
	Voted	2	...	...	2	1	(-) 2
	Charged	...	500	...	500	500	...
	Total						
	Voted	28,065	1,310	4,175	25,200	17,296	(-) 7,904
	Charged	6,845	551	22	7,374	10,992	(+) 3,618

4.2 Trend of Saving/Excess during the past five years

(₹ in crore)

Year	Savings(-)/Excess(+)				
	Revenue	Capital	Public Debt	Loan & Advances	Total
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
2024-25	(-)4,196	(-)3,810	(+)3,729	(-) 2	(-)4,279

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	2020-21	2021-22	2022-23	2023-24	2024-25
8	Public Works Department	332.2	433.37	323.14	802.44	1,206.92
10	Education	835.32	842.63	471.03	989.18	827.24
11	Medical, Health and Family Welfare Services	137.35	409.48	446.49	981.44	390.48
12	Municipal Administration, Housing and Urban Development	559.69	506.26	461.55	859.6	643.65
17	Agriculture	173.31	15.37	265.79	309.17	212.36
20	Community and Rural Development	1,491.41	5,087.81	2,755.38	3,549.41	3,385.56
22	Public Health Engineering	392.56	968.95	1,466.60	1,449.72	983.29
30	Planning	389.26	1,142.41	1,007.25	1,129.55	538.70
36	Minor Irrigation	135.30	254.29	350.37	237.37	260.86
40	Water Resources Department	236.71	432.8	680.59	588.35	399.16
44	Social Welfare Department	297.18	297.41	625.79	572.82	265.98

The persistent huge savings under Public Works Department, Education, Municipal Administration, Housing and Urban Development, Community & Rural Development, Public Health Engineering and Planning were on account of schemes which though approved by the legislature have been given less 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 2024-25, Supplementary grants totaling ₹1,861.44 crore (10.13 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
1	2011 Parliament/State/Union Territory Legislature	Revenue	28.81	2.30	28.26
	02 State/Union Territory Legislatures				
	104 Legislator's Hostel				
	01 Hostel Establishment				
1	7610 Loans to Government Servants etc.	Capital	0.20	0.10	...
	201 House Building Advances				
	01 Loans to Members				

Grant		Nomenclature	Section	Original	Supple- mentary	Actual Expenditure
3	2052 090 03	Secretariat – General Services Secretariat Other Secretariat	Revenue	87.02	4.65	80.66
6	2041 101 01	Tax on Vehicles Collection Charges District Offices	Revenue	4.74	1.47	4.37
6	4070 800 01	Capital Outlay on Other Administrative Services. Other Expenditure Direction	Capital	0.60	0.15	...
7	2055 001 01	Police District and Administration Direction	Revenue	357.06	48.97	304.48
7	2055 109 01	Police District Police District Police	Revenue	368.98	3.00	308.42
20	2505 02 101 03	Rural Employment <i>Rural Employment Guarantee Scheme</i> National Rural Employment Guarantee Scheme Wages component under MGNREGA (Central Share)	Revenue	250.00	97.07	...
20	4515 103 01	Capital Outlay on other Rural Development Programmes Rural Development Pradhan Mantri Gram Sadak Yojana (PMGSY)	Capital	347.95	39.42	54.48
24	2062 104 01	Vigilance Vigilance Commission State/Union Territory Vigilance and Anti-Corruption Department.	Revenue	6.17	0.42	5.83
30	4575 60 800 01	Capital Outlay on other Special Areas Programmes <i>Others</i> Other Expenditure Special Assistance to States for Capital Investment.	Capital	600.00	290.22	579.07
48	2245 05 101 02	Relief on account of Natural Calamities <i>State Disaster Response Fund</i> Transfer to Reserve Funds and Deposit Accounts – State Disaster Response Fund State Disaster Response Fund (Flood)	Revenue	120.00	50.30	111.55

Grant		Nomenclature	Section	Original	Supplementary	Actual Expenditure
49	3454 01	Census Surveys and Statistics <i>Census</i>	Revenue	6.99	1.00	6.98
	001 01	Direction and Administration Direction				
49	3454 02	Census Surveys and Statistics <i>Surveys and Statistics</i>	Revenue	4.79	1.76	3.75
	201 01	National Sample Survey Organisation National Sample Survey Organisation				

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	Actual Expenditure
5	2071 01	Pensions and other Retirement Benefits <i>Civil</i>	Revenue	1,071.45	160.00	1,661.63
	101 01	Superannuation and Retirement Allowances Superannuation and Retirement Allowances				
5	2071 01	Pensions and other Retirement Benefits <i>Civil</i>	Revenue	200.00	84.00	388.55
	104 01	Gratuities Gratuities				
7	2055 104	Police Special Police	Revenue	255.38	15.49	292.37
	01	Special Police / Armed police				

Chapter V

Assets and Liabilities

5.1 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.

During 2024-25, total investment stood at ₹337 crore and an amount of ₹13 crore was received as dividend during the year. At the end of the year 2024-25, investment increased by ₹95 crore.

Cash Balance with RBI stood at ₹(-)486.33 crore on 1 April 2024 and decreased to ₹(-) 492.17 crore at the end of March 2025. In addition, Government had invested ₹3,620 crore and rediscounted ₹3,620 crore in 14 days Treasury Bills.

The position of investment during the year 2024-25 is depicted in the table given below:

(₹ in crore)

Cash Balance Investment in Government of India Treasury Bills			
Balance as on 1 April 2024	Purchases during 2024-25	Sales during 2024-25	Closing balance on 31 March 2025
...	3,620	3,620	...

5.2 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 ₹1,500 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
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
2023-24	14,015	31	4,857	11	18,872	42
2024-25	16,194	31	4,653	9	20,847	40

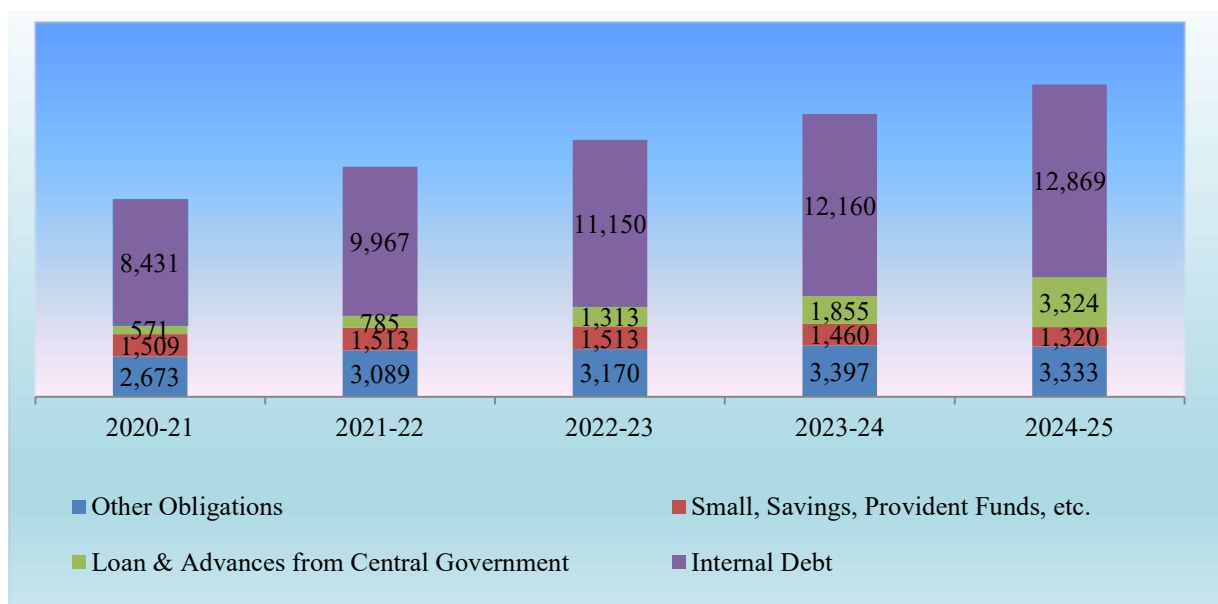
*Excludes suspense and remittance balances.

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

Public Debt and other liabilities showed a net increase of ₹1,975 crore (10 per cent) over the previous year.

Trend in Government Liabilities

(₹ in crore)



5.3 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	Amount outstanding at the end of the year	
	(Principal only)	Principal	Principal
2020-21	1,355	598	Not furnished by State Government
2021-22	861	861	
2022-23	2,181	1,177	
2023-24	2,181	1,483	
2024-25	2,296	1,557	

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 Administrative Departments concerned and do not appear in the books of the Government. However, loan repayments appear in Government accounts, resulting in irreconcilable adverse balances and understatement of liabilities in Government accounts. As on 31 March 2025, 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 2024-25 were ₹209.54 crore. No loans and advances to government corporation/companies, non-government institutions and local bodies were given except ₹0.55 crore to Government Servants during 2024-25. Recovery of principal aggregating to ₹209.54 crore was in arrears at the end of 31 March 2025. The information relating to recovery of interest in arrear was not made available by the State Government. During 2024-25, only ₹1.11 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., decreased from ₹3,747 crore in 2019-20 to ₹1,769 crore in 2024-25. Grants to Municipal Corporations and Municipalities (₹227 crore) represent 13 *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	2020-21	2021-22	2022-23	2023-24	2024-25
1	Panchayati Raj Institutions	117	99	36	1	...
2	Municipal Corporations & Municipalities	117	26	18	13	227
3	Universities & Educational Institutions	48	37	17	80	125
4	Development Authorities	1,877	1,222	1,606	835	598
5	Governments Companies	266	1	...	90	34
6	Other Institute*	1,322	1,521	958	898	785
	Total	3,747	2,906	2,635	1,917	1,769

*Other Institute includes Co-operative Institutions, Autonomous bodies, Non-Government Organisations, etc.

6.4 Cash Balance and Investment of Cash Balance

(₹ in crore)

Component	As on 1 April 2024	As on 31 March 2025	Net increase(+)/ decrease (-)
Cash Balances	(-)486	(-)492	...
Investment from cash balance (GOI Treasury Bills)	...	...	...
Investment from earmarked fund balances	...	...	...
(a) Sinking Fund	984	997	(+)13
(b) Guarantee Redemption Fund	287	324	(+)37
Interest realized during the year	2	2	...

State Government had a negative closing cash balance at the end of 31 March 2025. Interest receipt on the investment of cash balance has decreased by 16 *per cent* from ₹2.23 crore in 2023-24 to ₹1.87 crore in 2024-25.

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). During 2024-25, 32 COs fully reconciled, 05 COs partially reconciled and 44 COs did not reconcile. During the current year, receipts amounting to ₹28,269.77 crore (99.63 *per cent* of total receipts) and expenditure amounting to ₹20,168.96 crore (71.30 *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 82 days in respect of Treasuries/Sub-Treasuries and one to 156 days in respect of Public Works Divisions.

6.7 Unadjusted Abstract Contingent (AC) Bills

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 2,282 DCC bills amounting to ₹9,448.82 crore were outstanding on 31 March 2025. 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.

Details of unadjusted AC Bills as on 31 March 2025

Year	Number of unadjusted AC Bills	Amount (₹ in crore)
Upto 2023-24	1,834	6,607.28
2024-25	448	2,841.54
Total	2,282	9,448.82

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	2020-21		2021-22		2022-23		2023-24		2024-25	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658-Suspense Accounts										
101-PAO Suspense	122.05	1.05	127.41	1.21	134.62	1.75	142.36	1.84	138.46	1.83
Net	104.08 (Dr)		126.20 (Dr)		132.87 (Dr)		140.52 (Dr)		136.63 (Dr)	
(Dr)102-Suspense Accounts (Civil)	151.57	...	145.41	...	132.22	2.63	153.54	4.91	145.98	7.55
Net	129.78 (Dr)		145.41(Dr)		129.59 (Dr)		148.63 (Dr)		138.43 (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	4.05	77.28	5.98	25.22	9.81	28.08	22.13	29.55	5.47	39.33
Net	37.20 (Cr)		19.24 (Cr)		18.27 (Cr)		7.42 (Cr)		33.86 (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	...	42.55	...	82.45	...	94.32	...	88.15	...	69.81
Net	28.62 (Cr)		82.45 (Cr)		94.32 (Cr)		88.15 (Cr)		69.81 (Cr)	
123-AIS Officers Group Insurance Scheme	...	3.20	...	3.14	...	3.08	...	3.04	...	3.01
Net	3.37 (Cr)		3.14 (Cr)		3.08 (Cr)		3.04 (Cr)		3.01 (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 as on 31 March 2025 in respect of Grants sanctioned by the State Government are as under: -

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Upto 2023-24	6,370	10,998.12
2024-25	1,359	1,392.36
Total	7,729	12,390.48

*The year mentioned above relates to "Due Year" i.e. after 12 months of the closure of the financial year.

6.10 Commitments on account of Incomplete Capital works

A total expenditure of ₹3,587.70 crore as per Appendix IX in Volume II of the Finance Accounts was incurred up to the year 2024-25 by the State Government on various incomplete projects against an original estimated cost of ₹23,378.02 crore.

6.11 National Pension System (NPS)

State Government employees recruited on or after 1 January 2005 are covered under the National Pension System (NPS), 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 2024-25, total contribution to the NPS which is a Defined Contribution Pension Schemes was ₹585.73 crore (Employees' contribution ₹285.84 crore and Government's contribution ₹299.89 crore). Detailed information on Government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹585.73 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension Scheme and transferred ₹599.54 crore to the National Securities Depository Limited (NSDL). Of the total amount transferred/ deposited in the Public Account, ₹218.12 crore remained in the Public Account as on 31 March 2025 and was not transferred to the NSDL.

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 2024-25, 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 3,158 entities was ₹337.02 crore as on 31 March 2025 against which an amount of ₹12.52 crore was received as dividend/interest. During the year 2024-25, the State Government invested ₹95.31 crore in four entities.

6.14 Rush of Expenditure

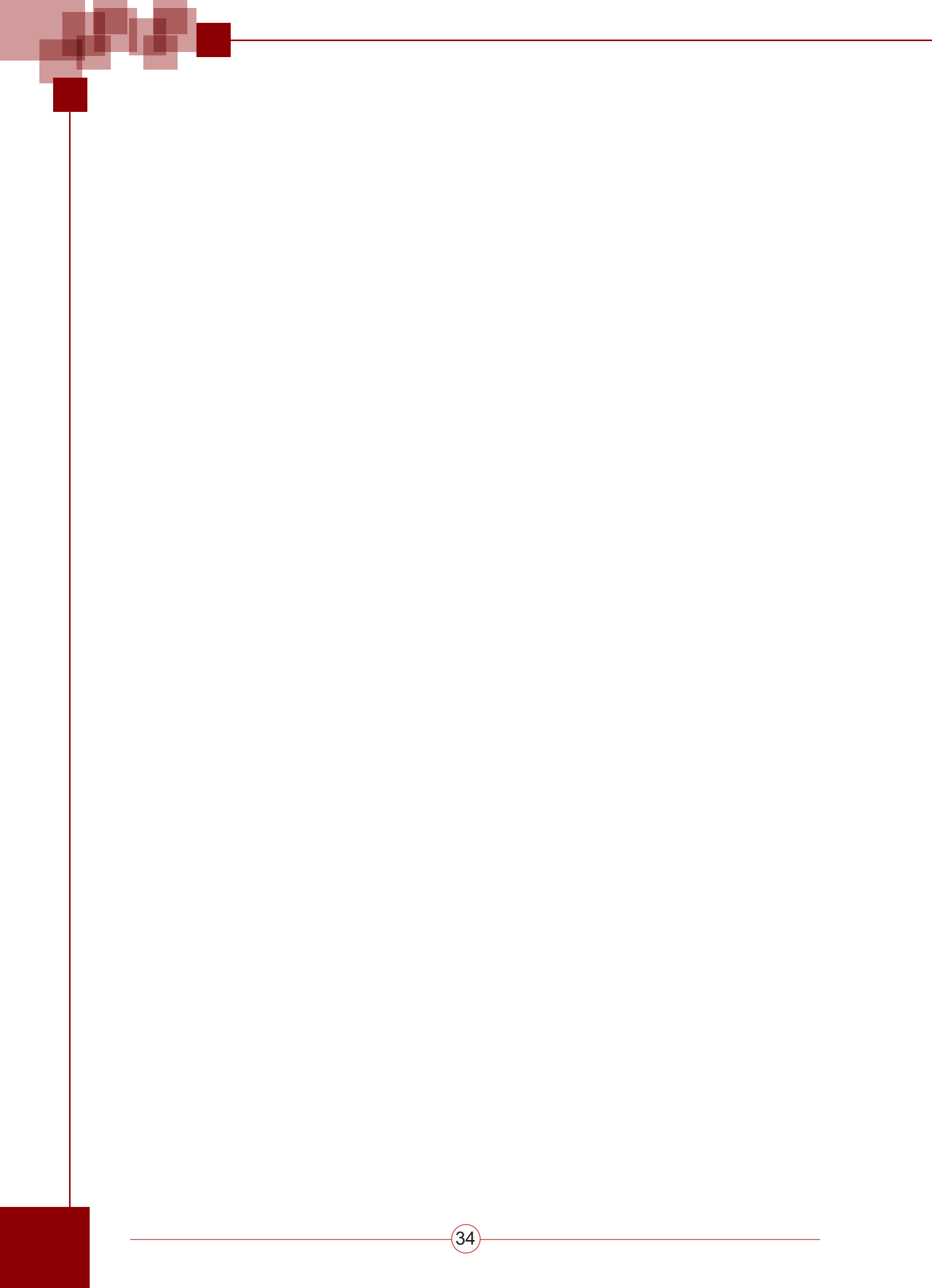
In terms of Rule 56(3) of the General Financial Rules applicable to the State of Manipur, rush of expenditure, particularly in the closing months of the financial year, shall be regarded as a breach of financial propriety and shall be avoided.

The trend of expenditure incurred during the last quarter, month of March and last three days of March 2025 as compared to the total expenditure during 2024-25 is as below:

(₹ in crore)

Expenditure incurred during			Total Expenditure	Percentage of total expenditure incurred during		
January to March 2025	March 2025	Last three days of March 2025		Jan to March 2025	March 2025	Last three days of March 2025
9,810.67	4,809.62	1,151.20	28,288.01	34.68%	17.00%	4.07%

Out of the total expenditure of ₹28,288.01 crore incurred under Revenue and Capital Heads during the year 2024-25, expenditure during March 2025 alone was ₹4,809.62 crore (17.00 per cent of the whole year) and expenditure during last three days of March 2025 was ₹1,151.20 crore (4.07 per cent of the whole year). This indicates that the effort was primarily to exhaust the budget provisions.



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