

सत्यमेव जयते

ACCOUNTS AT A GLANCE

2021-22



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest



GOVERNMENT OF MANIPUR

Accounts at a Glance 2021-22

Government of Manipur

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

Preface

I am happy to present the twenty-fourth issue of our annual publication, the 'Accounts at a glance' for the year 2021-22, 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: 16th August 2023

Our Vision, Mission and Core Values

VISION:

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

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

MISSION:

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

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

CORE VALUES:

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

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

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Chapter I

Overview

1.1 Introduction

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

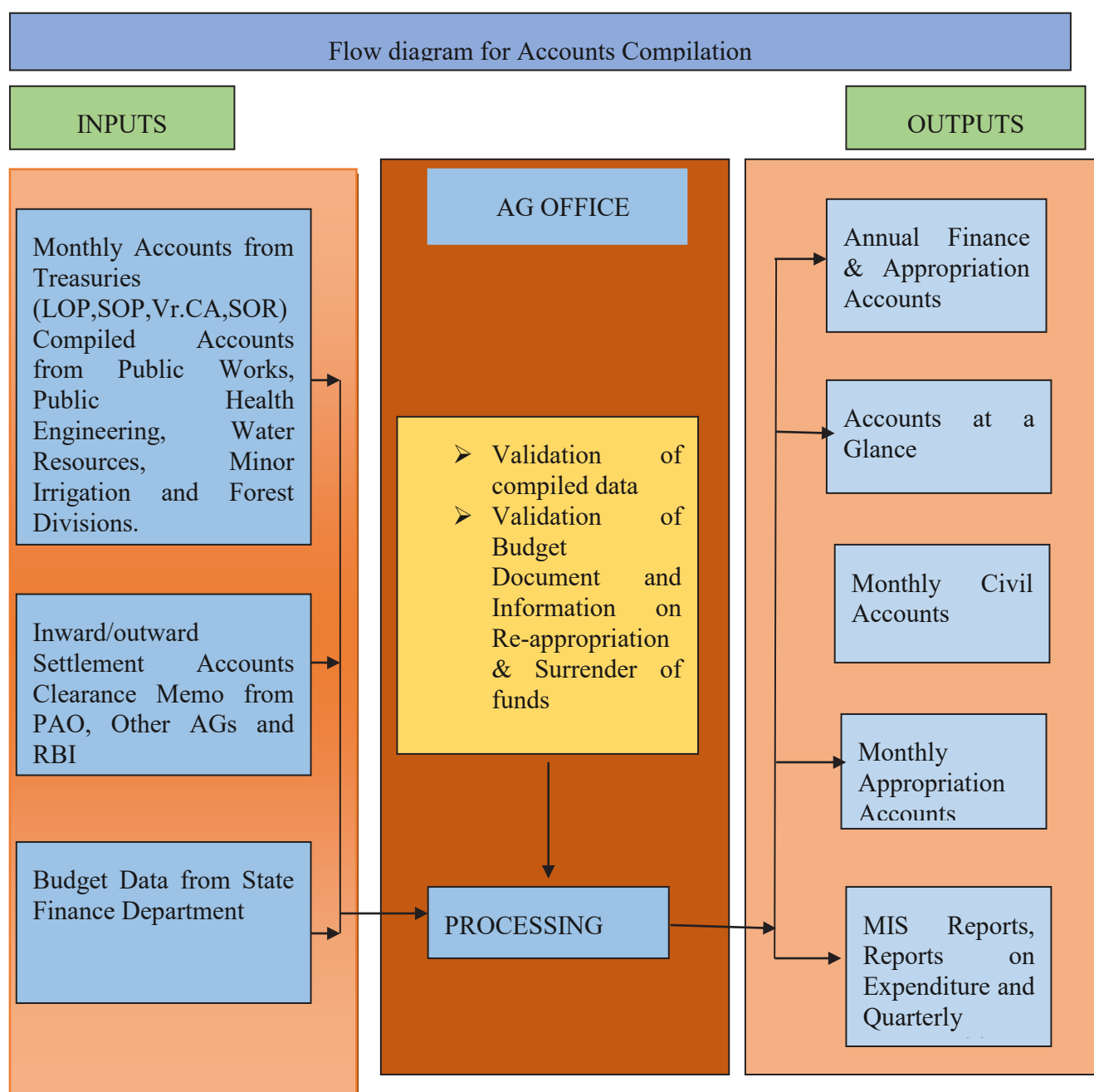
1.2 Structure of Government Accounts

1.2.1 Government accounts are kept in three parts:

Structure of Government Accounts

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

1.2.2 Compilation of Accounts



1.3 Finance Accounts and Appropriation Accounts

1.3.1 Finance Accounts

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

Receipts and disbursement of the Government of Manipur as depicted in the Finance Accounts 2021-22 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 2021-22, the Government of India released ₹1,025.36 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 2021-22.

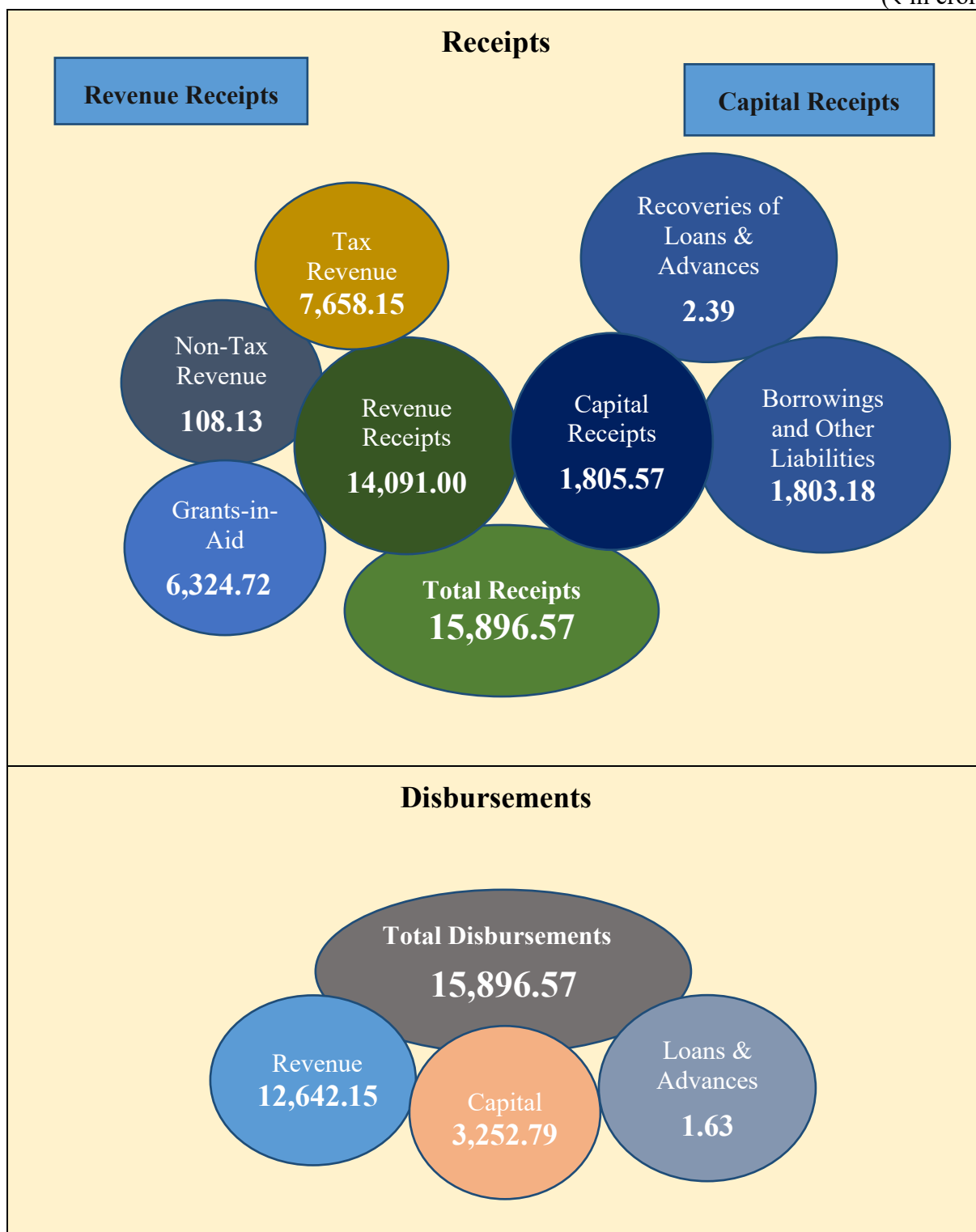
(₹ in crore)

| Sl. No. | Particulars | B.E | Actuals | Percentage of Actuals to B.E | Percentage of Actuals to GSDP# |
|-----------|---|--------------------|--------------------|------------------------------|--------------------------------|
| 1 | Tax Revenue | 6,820.03 | 7,658.15 | 112.29 | 20.28 |
| 2 | Non-Tax Revenue | 387.54 | 108.13 | 27.90 | 0.29 |
| 3 | Grants-in-aid & Contributions | 14,312.46 | 6,324.72 | 44.19 | 16.75 |
| 4 | Revenue Receipts (1+2+3) | 21,520.03 | 14,091.00 | 65.48 | 37.32 |
| 5 | Recovery of Loans & Advances | 3.80 | 2.39 | 62.89 | 0.01 |
| 6 | Other Receipts | ... | ... | ... | ... |
| 7 | Borrowings & Other Liabilities | 3,976.47 | 1,803.18 | 45.35 | 4.78 |
| 8 | Capital Receipts (5+6+7) | 3,980.27 | 1,805.57 | 45.36 | 4.78 |
| 9 | Total Receipts (4+8) | 25,500.30 | 15,896.57 | 62.34 | 42.10 |
| 10 | Revenue Expenditure | 19,970.13 | 12,642.15 | 63.31 | 33.48 |
| 11 | Interest Payments out of 10 | 629.34 | 690.80 | 109.77 | 1.83 |
| 12 | Capital Expenditure | 5,525.97 | 3,252.79 | 58.86 | 8.61 |
| 13 | Loans and Advances Disbursed | 4.20 | 1.63 | 38.81 | 0.01 |
| 14 | Total Expenditure (10+12+13) | 25,500.30 | 15,896.57 | 62.34 | 42.10 |
| 15 | Revenue Surplus (4-10) | 1,549.90 | 1,448.85 | 93.48 | 3.84 |
| 16 | Fiscal Deficit(-)/Surplus (+) (14)-(4+5+6) | (-)3,976.47 | (-)1,803.18 | 45.35 | 4.78 |

GSDP of 2021-22 was ₹37,760.08 crore (Provisional estimate at current prices).

Receipt and disbursement in year 2021-22

(₹ in crore)



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

1.3.2. Appropriation Accounts

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

1.3.3 Efficiency on Budget Preparation

At the end of the year, the actual expenditure of the Government of Manipur against the budget approved by the Legislature, showed a net saving of ₹11,269.49 crore (29.56 *per cent* of estimates) and over-estimation of ₹242.18 crore (80.92 *per cent* of estimates) on reduction of expenditure. Certain grants, like those relating to Police, Public Works Department, Education, Medical, Health & Family Welfare Services, Manipur Housing & Urban Development, Scheduled Castes Development, Agriculture, Environment & Forest, Community and Rural Development, Planning, Minor Irrigation, Water Resources Department and 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 ₹10,741.47 crore was obtained and ₹10,480.80 crore was repaid during the year 2021-22.

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 2021-22, there was an overdraft of ₹655.83 crore for 112 days up to 31 March 2022.

1.4.3 Fund flow statement

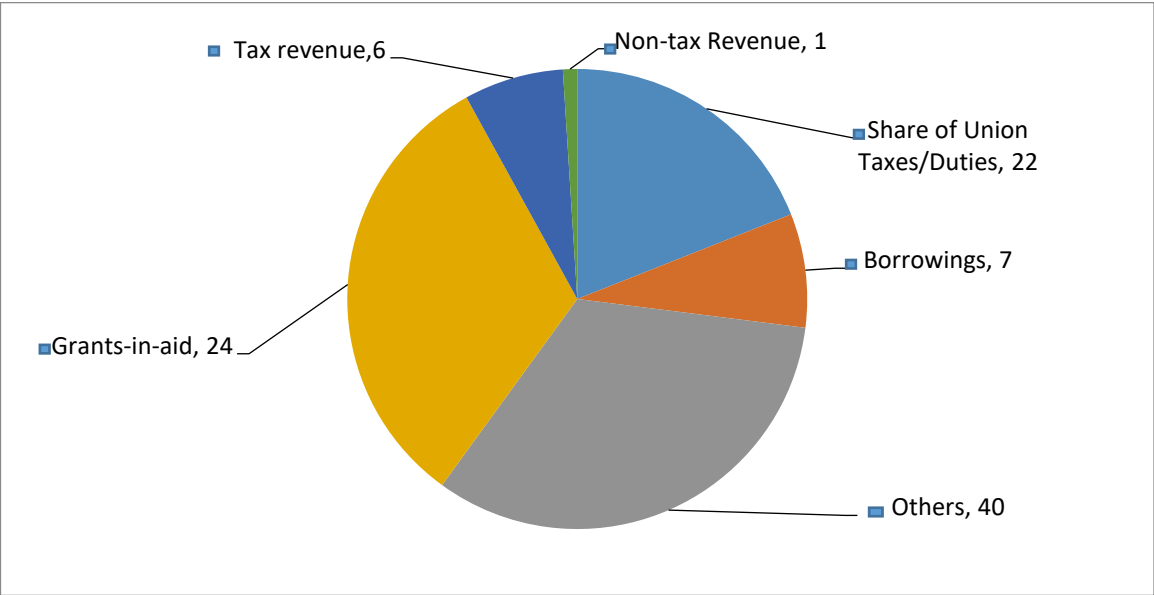
The State had a Revenue Surplus of ₹1,449 crore and a Fiscal Deficit of ₹1,803 crore as on 31 March 2022. The Fiscal Deficit was met from net Public Debt (₹1,750 crore) decrease in Public Account (₹3 crore) and net increase of opening and closing cash balance (₹56 crore). Around 56.64 *per cent* of the revenue receipts (₹14,091 crore) of the State Government was spent on committed expenditure like salaries (₹4,762 crore), interest payments (₹691 crore), pensions (₹2,286 crore), subsidies (₹120 crore) and wages (₹122 crore).

| Sources and Application of Funds | | (₹ in crore) |
|----------------------------------|--|---------------|
| SOURCES | PARTICULARS | AMOUNT |
| | Opening Cash Balance as on 1 April 2021 | 54 |
| | Revenue Receipts | 14,091 |
| | Capital Receipts | -- |
| | Recovery of Loans and Advances | 2 |
| | Public Debt | 12,652 |
| | Small Savings, Provident Funds etc. | 328 |
| | Reserves Fund & Sinking Funds | 408 |
| | Deposits Received | 416 |
| | Civil Advances Repaid | 70 |
| | Suspense Account* | 665 |
| | Remittances | 1,682 |
| | TOTAL | 30,368 |
| APPLICATION | Revenue Expenditure | 12,642 |
| | Capital Expenditure | 3,253 |
| | Loans Given | 2 |
| | Repayment of Public Debt | 10,902 |
| | Small Savings, Provident Funds etc. | 323 |
| | Reserves Fund & Sinking Funds | 423 |
| | Deposits Repaid | 354 |
| | Civil Advances Given | 70 |
| | Suspense Account** | 678 |
| | Remittances | 1,723 |
| | Closing Cash Balance as on 31 March 2022 | (-) 2 |
| | TOTAL | 30,368 |

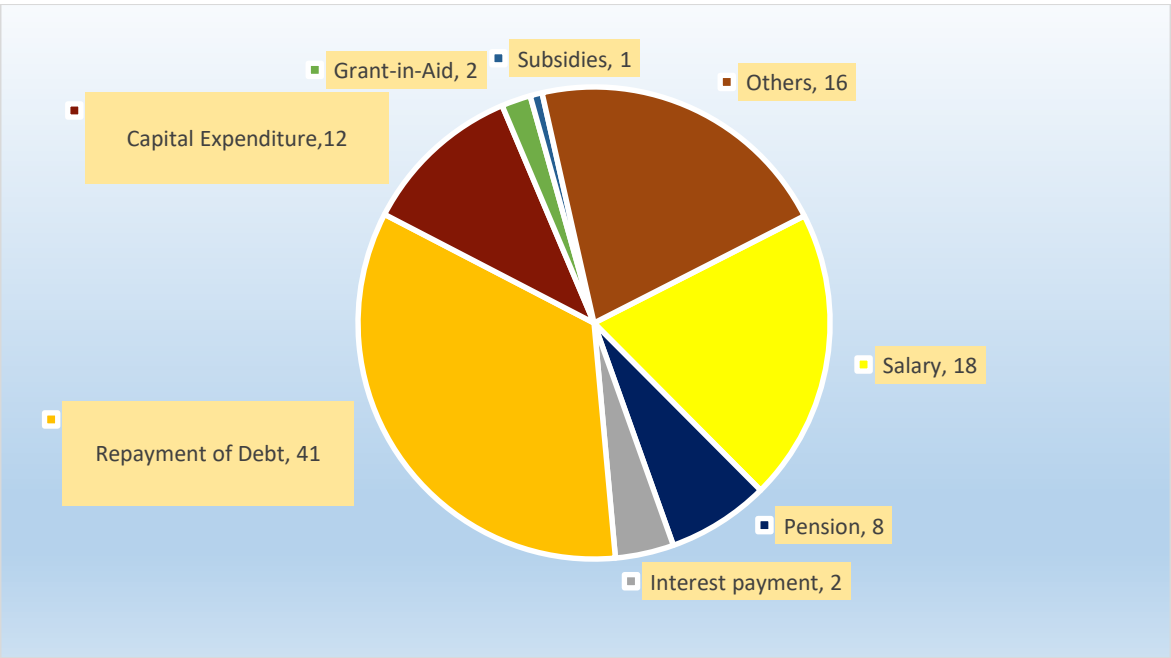
* Includes ₹479 crore on account of cash balances investment account.

** Includes ₹479 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 2021-22

(₹ in crore)

| Sl. No. | Description | Budget Estimate 2021-22 | Actuals 2021-22 | Percentage of Actuals to B.E. | Percentage of Actuals to GSDP# |
|---------|--|-------------------------|--------------------|-------------------------------|--------------------------------|
| 1. | Tax Revenue (a) | 6,820.03 | 7,658.15 | 112.29 | 20.28 |
| 2. | Non-Tax Revenue | 387.54 | 108.13 | 27.90 | 0.29 |
| 3. | Grants-in-aid & Contributions | 14,312.46 | 6,324.72 | 44.19 | 16.75 |
| 4. | Revenue Receipts (1+2+3) | 21,520.03 | 14,091.00 | 65.48 | 37.32 |
| 5. | Recovery of Loans & Advances | 3.80 | 2.39 | 62.89 | 0.01 |
| 6. | Other Receipts | -- | -- | -- | -- |
| 7. | Borrowings and other liabilities (b) | 3,976.47 | 1,803.18 | 45.35 | 4.78 |
| 8. | Capital Receipts (5+6+7) | 3,980.27 | 1,805.57 | 45.36 | 4.78 |
| 9. | Total Receipts (4+8) | 25,500.30 | 15,896.57 | 62.34 | 42.10 |
| 10. | Revenue Expenditure | 19,970.13 | 12,642.15 | 63.31 | 33.48 |
| 11. | Interest payment out of 10 | 629.34 | 690.80 | 109.77 | 1.83 |
| 12. | Capital Expenditure | 5,530.17 | 3,254.42 | 58.85 | 8.62 |
| 13. | Total Expenditure(10+12) | 25,500.30 | 15,896.57 | 62.34 | 42.10 |
| 14. | Revenue Surplus (4-10) | 1,549.90 | 1,448.85 | 93.48 | 3.84 |
| 15. | Fiscal Deficit (-) Surplus (+) (13)-(4+5+6) | (-)3,976.47 | (-)1,803.18 | 45.35 | 4.78 |

(a) Includes share of net (tax) proceed assigned to the State amounting to ₹6,010 crore. (State Government Own Tax receipts were ₹1,649 crore which was 4 per cent of GSDP)

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

GSDP figures (₹37,760.08 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 2021-22 revenue surplus of ₹1,449 crore (₹554 crore surplus in 2020-21) and fiscal deficit of ₹1,803 crore (₹1,892 crore deficit in 2020-21) represent 3.84 per cent and 4.77 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 | <ul style="list-style-type: none"> Refers to the gap between revenue and expenditure. The kind of deficit, how the deficit is financed, and application of funds are important indicators of prudence in financial management. |
| Revenue Deficit/ Surplus | <ul style="list-style-type: none"> Refers to the gap between revenue receipt and revenue expenditure. Revenue expenditure is required to maintain the existing establishment of Government and ideally, should be fully met from revenue receipts. |
| Fiscal Deficit/ Surplus | <ul style="list-style-type: none"> Refers to the gap between total receipts (excluding borrowings) and total expenditure. This gap, therefore, indicates the extent to which expenditure is financed by borrowings and ideally should be invested in capital projects. |

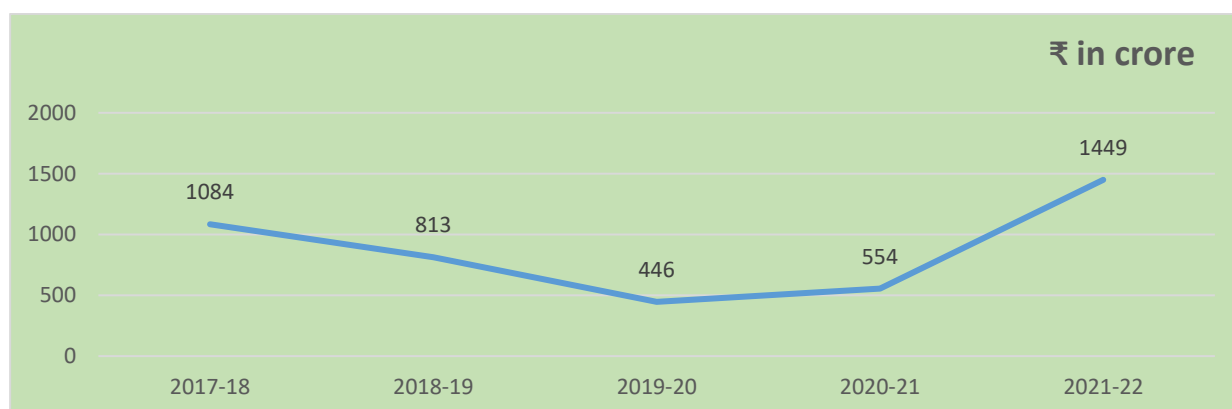
1.6 Fiscal Responsibility and Budget Management (FRBM) Act, 2005

In terms of Rule 5 of the Manipur Fiscal Responsibility and Budget Management Act, 2005, medium term fiscal policy statement and fiscal policy strategy statement are to be laid before the legislature. However, medium term fiscal policy statement, micro economy framework statement and disclosures were laid before the legislature along with the Annual Budget 2021-22. As per Section 2 of Rules 8 of Fiscal Responsibility and Budget Management Act, 2005, the targets in terms of the policy, and achievements as per the accounts, are given below:

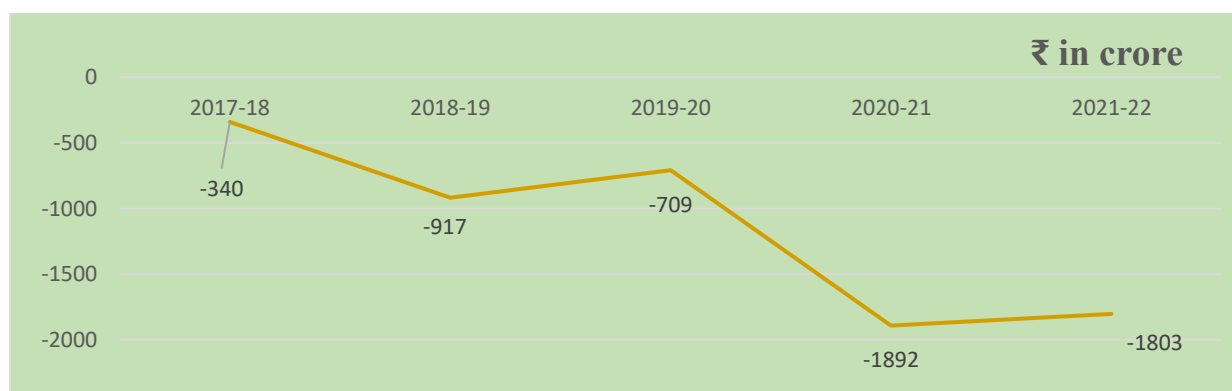
| Sl. No. | Targets | Achievements |
|---------|---|---|
| a. | Maintain Revenue Surplus as 7.00 percent of Total Revenue Receipt | The Revenue Surplus for 2021-22 was ₹1,448.85 crore, which is 10.28 <i>per cent</i> of Total Revenue Receipt. |
| b. | Maintain Fiscal Deficit below 10 <i>per cent</i> of the Gross State Domestic Product (GSDP) in financial year 2021-22. | There was Fiscal Deficit of ₹1,803.18 crore (4.78 <i>per cent</i> of Gross State Domestic Product*) for 2021-22. |
| c. | The total outstanding Government guarantees as on the first day of April of any year shall not exceed thrice the State's Own Tax Revenue receipts of the second preceding year. | The total outstanding guarantees as on 1 April 2021 was ₹598.32 crore, which is less than thrice the State's Own Tax Revenue receipts for the year 2019-20 (₹1,201.12 x 3 = ₹3,603.36 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 <i>per cent</i> . | Percentage of the total salary bill for 2021-22 (₹4,762.48 crore) to the Revenue Expenditure excluding interest payments and pensions for 2021-22 (₹9,665.22 crore) was 49.27 <i>per cent</i> . |

* GSDP for 2021-22 (provisional estimates at current prices) as per the Department of Economics and Statistics, Government of Manipur was ₹37,760.08 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

2.1 Introduction

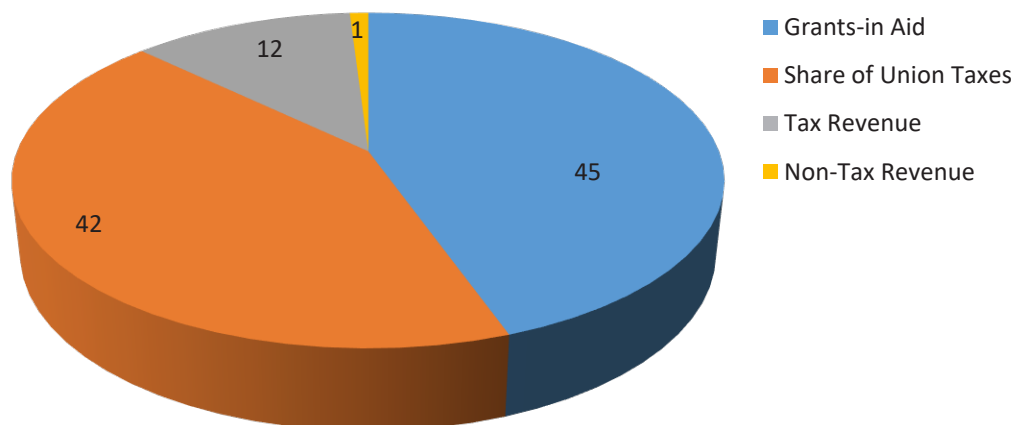
Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Total receipts for 2021-22 was ₹15,897 crore.

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 etc. |
| Grants-in -aid | Grants-in-aid represent Central assistance to the State Government from the Union Government. It also includes "External Grant Assistance" received from Foreign Government and channelised through the Union Government. In turn, the State Government also give Grants-in-aid to institutions like Panchayati Raj Institution, Autonomous bodies etc. |

Revenue Receipt (in percentage)



2.2.1 Revenue Receipts Components (2021-22)

(₹ in crore)

| Components | Actuals |
|--|---------------|
| A. Tax Revenue | 7,658 |
| a) Goods & Services Tax (GST) | 2,947 |
| b) Taxes on Income and Expenditure | 3,589 |
| c) Taxes on Property, Capital and Other Transactions | 11 |
| d) Taxes on Commodities and Services | 1,111 |
| B. Non-Tax Revenue | 108 |
| a) Interest Receipts, Dividends and Profits | 1 |
| b) General Services | 91 |
| c) Social Services | 7 |
| d) Economic Services | 9 |
| C. Grants-in-aid & Contribution | 6,325 |
| Total –Revenue Receipts | 14,091 |

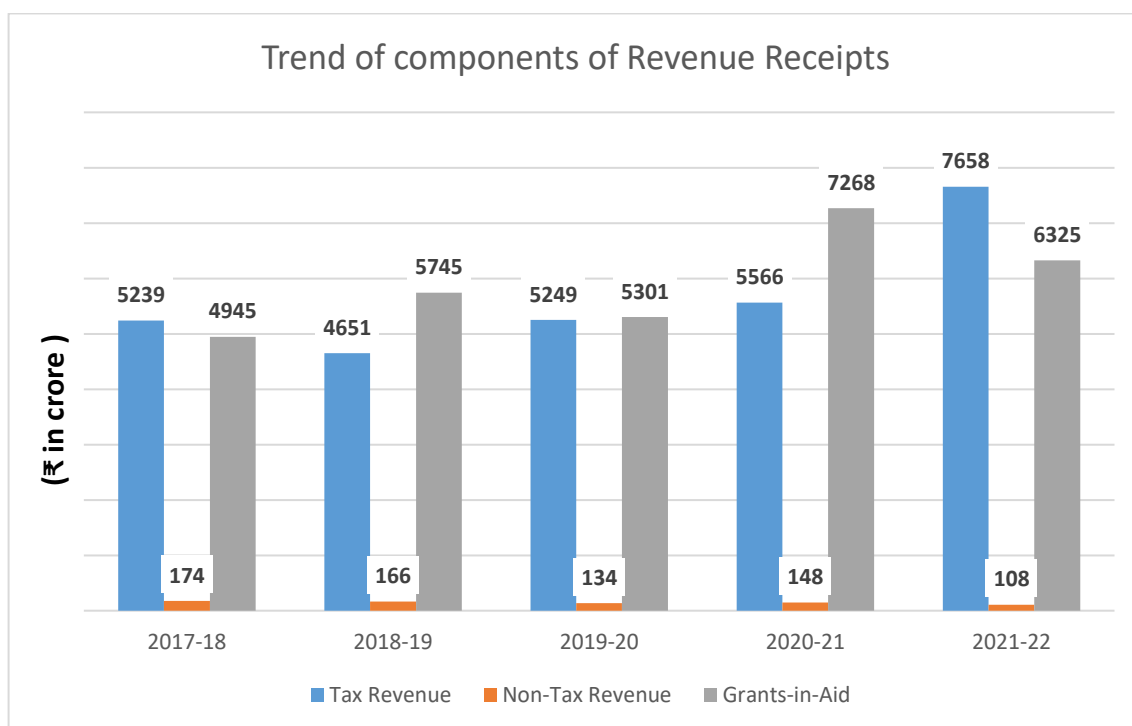
2.2.2 Trend of Revenue Receipts

(₹ in crore)

| | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Tax Revenue | 4,945 (20%) | 5,745 (22%) | 5,249 (17%) | 5,566 (17%) | 7,658 (20%) |
| Non-Tax Revenue | 174 (1%) | 166 (0.65%) | 134 (0.44%) | 148 (0.45%) | 108 (0.29%) |
| Grants-in-aid | 5,239 (22%) | 4,651 (18%) | 5,301 (18%) | 7,268 (22%) | 6,325 (17%) |
| Total Revenue Receipts | 10,358 (43%) | 10,562 (41%) | 10,684 (35%) | 12,982 (39%) | 14,091 (37%) |
| GSDP | 24,206.50 | 25,722.20 | 30,131.95 | 32,852.46 | 37,760.08 |

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

Though the GSDP increased by 15 per cent in 2021-22 compared to previous year, growth in revenue receipt was 9 per cent. The tax revenue increased by 38 per cent, the non-tax revenue decreased by 27 per cent and the grants-in-aid decreased by 13 per cent compared to previous year.

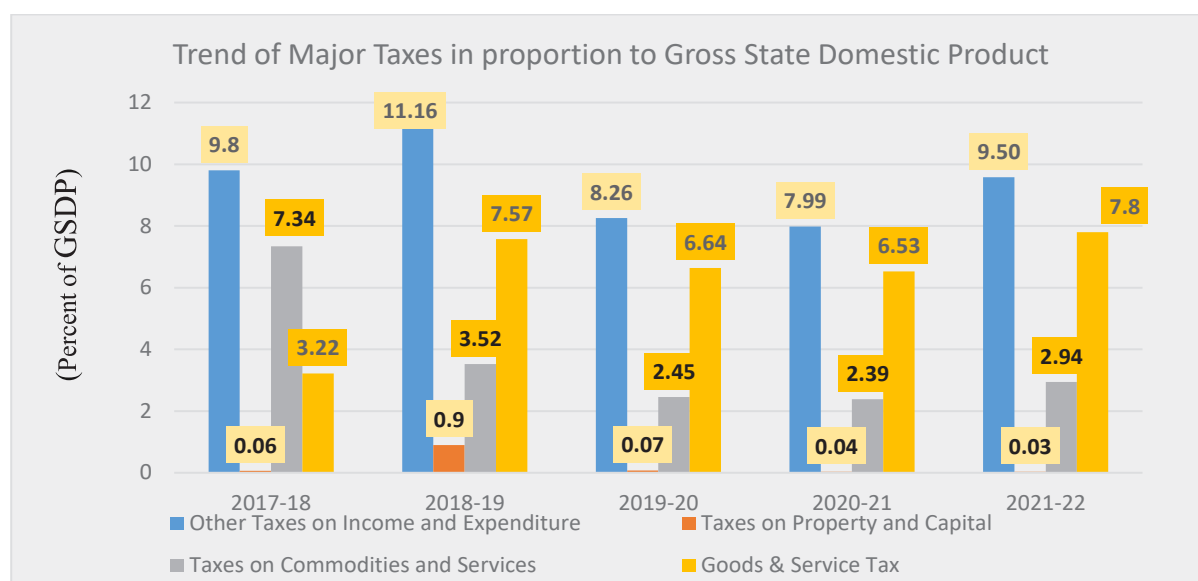


2.3 Tax Revenue

(₹ in crore)

| Sector-wise Tax Revenue | | | | | |
|--|---------------|---------------|---------------|---------------|---------------|
| | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
| Goods & Services Tax (GST) | 780 | 1,947 | 2,001 | 2,145 | 2,947 |
| Taxes on Income and Expenditure | 2,372 | 2,871 | 2,490 | 2,624 | 3,589 |
| Taxes on Property, Capital and Other Transactions | 15 | 22 | 21 | 12 | 11 |
| Taxes on Commodities and Services | 1,778 | 905 | 737 | 785 | 1,111 |
| Total Tax Revenue | 4,945 | 5,745 | 5,249 | 5,566 | 7,658 |
| GSDP | 24,207 | 25,722 | 30,132 | 32,852 | 37,760 |

The increase in total tax revenue during 2021-22 was mainly attributable to GST (₹2,947 crore), higher collection under Taxes on Income Other than Corporation Tax (₹1,853 crore), Taxes on Income and expenditure (₹3,589 crore) and Corporation Tax (₹1,678 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 |
| 2017-18 | 4,945 | 4,154 | 791 | 3.27 |
| 2018-19 | 5,745 | 4,699 | 1,046 | 4.07 |
| 2019-20 | 5,249 | 4,048 | 1,201 | 3.99 |
| 2020-21 | 5,566 | 4,272 | 1,294 | 3.94 |
| 2021-22 | 7,658 | 6,010 | 1,648 | 4.36 |

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

(₹ in crore)

| | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--|---------|---------|---------|---------|---------|
| State's own Tax collection | 791 | 1,046 | 1,201 | 1,294 | 1,648 |
| Devolution of Union Taxes | 4,154 | 4,699 | 4,048 | 4,272 | 6,010 |
| Total Tax Revenue | 4,945 | 5,745 | 5,249 | 5,566 | 7,658 |
| Percentage of State's own Tax to Total Tax Revenue | 16 | 18 | 23 | 23 | 22 |

The proportion of State's own tax collection in overall tax revenue has shown an increasing trend since 2017-18. During 2021-22, State's Own Tax Collection has increased by 27 *per cent* as compared to 2020-21.

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

(₹ in crore)

| Taxes | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|----------------------------------|------------|--------------|--------------|--------------|--------------|
| 1. Taxes on Sales, Trade etc. | 386 | 253 | 235 | 336 | 412 |
| 2. State Excise | 9 | 8 | 12 | 12 | 16 |
| 3 Taxes on Vehicles | 36 | 40 | 48 | 38 | 57 |
| 4. Stamp and Registration fees | 14 | 18 | 17 | 8 | 8 |
| 5. SGST | 302 | 695 | 853 | 866 | 1,125 |
| 6. Land Revenue | 1 | 3 | 4 | 4 | 3 |
| 7. Taxes on Goods and Passengers | 1 | 1 | 1 | 1 | 0 |
| 8. Other Taxes | 42 | 28 | 31 | 29 | 27 |
| Total State's own Taxes | 791 | 1,046 | 1,201 | 1,294 | 1,648 |

2.4 Efficiency of Tax Collection

(₹ in crore)

| Taxes | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-2022 |
|---|---------|---------|---------|---------|-----------|
| 1. Taxes on Sales, Trade etc. | | | | | |
| Revenue collection | 386 | 253 | 235 | 336 | 412 |
| Expenditure on collection | 8 | 6 | 6 | 7 | 5 |
| Efficiency of Tax Collection | 2.07% | 2.37% | 2.55% | 2.08% | 1.21% |
| 2. State Excise | | | | | |
| Revenue collection | 9 | 8 | 12 | 12 | 16 |
| Expenditure on collection | 2 | 2 | 2 | 1 | 1 |
| Efficiency of Tax Collection | 22.22% | 25% | 16.66% | 8.33% | 6.25% |
| 3. Taxes on Vehicles, Goods and Passengers | | | | | |
| Revenue collection | 37 | 41 | 49 | 38 | 57 |
| Expenditure on collection | 18 | 14 | 9 | 14 | 12 |
| Efficiency of Tax Collection | 48.65% | 34.15% | 18.36% | 36.84% | 21.05% |
| 4. Stamp and Registration Fee | | | | | |
| Revenue collection | 14 | 18 | 17 | 8 | 8 |
| Expenditure on collection | 4 | 7 | 4 | 3 | 7 |
| Efficiency of Tax Collection | 28.57% | 38.89% | 23.52% | 37.50% | 87.50% |

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

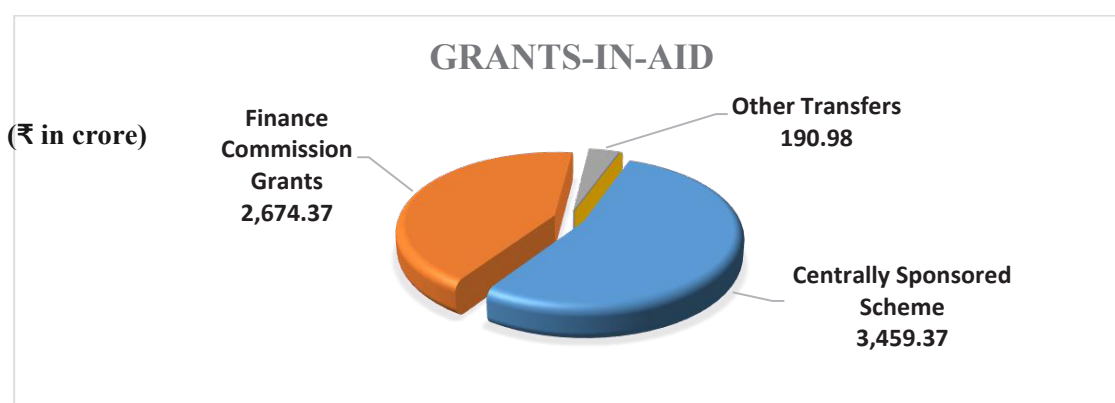
2.5 Trend in State's share of Union Taxes over the past five years

(₹ in crore)

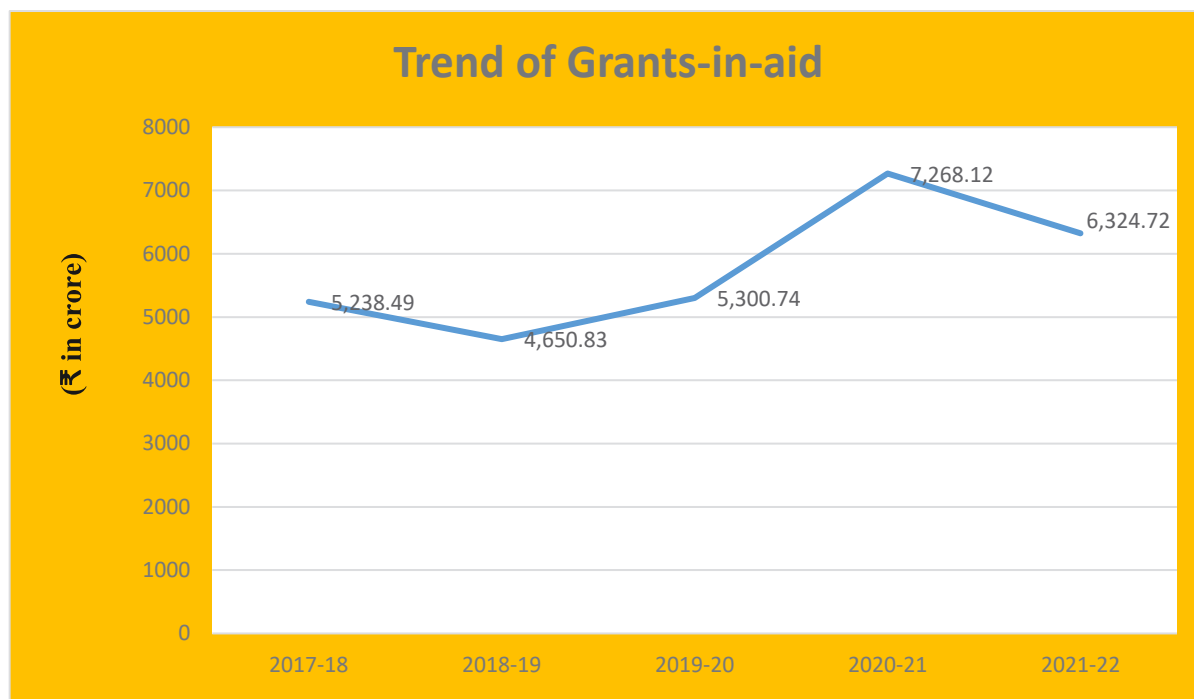
| Description | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--|----------|----------|----------|----------|----------|
| CGST | 59.32 | 1,159.70 | 1,148.62 | 1,278.63 | 1,821.06 |
| IGST | 419.56 | 92.60 | - | - | - |
| Corporation Tax | 1,272.66 | 1,634.06 | 1,380.12 | 1,282.37 | 1,678.44 |
| Taxes on Income other than Corporation Tax | 1,074.66 | 1,203.42 | 1,081.42 | 1,313.84 | 1,853.03 |
| Other taxes on Income & Expenditure | - | 8.51 | - | - | 0.01 |
| Taxes on Wealth | (-)0.04 | 0.60 | 0.07 | - | 0.27 |
| Customs | 419.40 | 333.08 | 256.57 | 232.98 | 405.39 |
| Union Excise Duties | 438.40 | 221.34 | 178.41 | 144.48 | 192.20 |
| Service Tax | 470.37 | 42.85 | - | 16.92 | 53.01 |
| Other Taxes and Duties on Commodities and Services | - | 2.43 | 2.56 | 2.75 | 6.24 |
| State's share of Union Taxes/Duties | 4,154.33 | 4,698.59 | 4,047.77 | 4,271.97 | 6,009.65 |
| Total Tax Revenue | 4,945.27 | 5,744.64 | 5,248.89 | 5,566.46 | 7,658.15 |
| Percentage of Union Taxes to Total Tax Revenue | 84.01 | 81.79 | 77.11 | 76.74 | 78.47 |

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 2021-22 under Grants -in-aid were ₹6,324.72 crore as shown below:



The total amount of Grants-in-Aid received by the State Government decreased by 12.98 *per cent* during 2021-22 as compared to 2020-21.



2.7 Public Debt

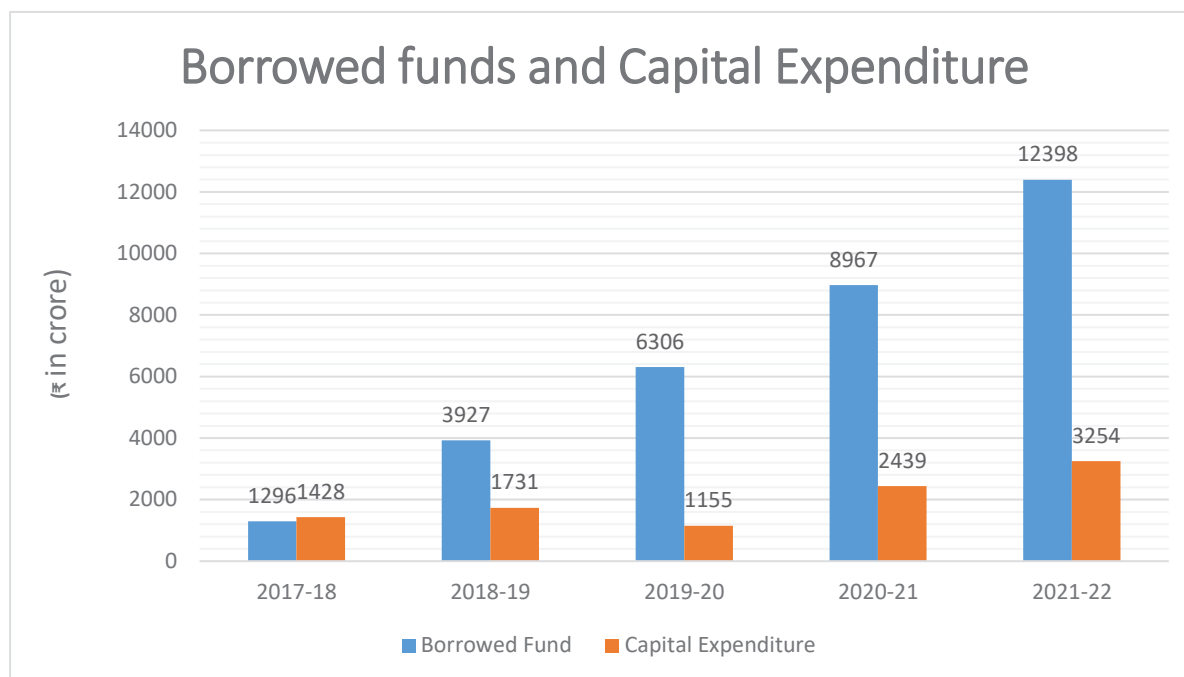
Trend of position of Public Debt (year end balances) over the past five years

(₹ in crore)

| Description | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---------------|-----------------|-----------------|-----------------|-----------------|------------------|
| Internal Debt | 5,554.42 | 6,425.84 | 7,004.00 | 8,430.65 | 9,967.15 |
| Central Loans | 331.83 | 287.77 | 251.64 | 571.09 | 784.67 |
| Total | 5,886.25 | 6,713.61 | 7,255.64 | 9,001.74 | 10,751.82 |

During the year 2021-22, out of ₹12,398 crore, seven loans of ₹1,477 crore were raised from the open market at interest rates varying from 6.78 *per cent* to 7.34 *per cent* and the same are redeemable during the period between 2031 and 2032. In addition, the State Government raised loan of ₹180 crore from the financial institutions. An amount of ₹10,741 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 2021-22 aggregated to ₹12,398 crore. During the year an amount of ₹254 crore was taken as Loans and Advances by the Government, however, an amount of ₹40 crore was repaid for earlier loans. The outstanding balance at the end of the year was ₹785 crore which is 7.30 *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 ₹10,741 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 less 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 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|---------|---------|---------|---------|---------|
| Budget Estimates | 10,589 | 12,475 | 12,781 | 16,091 | 19,970 |
| Actuals | 9,274 | 9,760 | 10,239 | 12,428 | 12,642 |
| Gap | 1,315 | 2,715 | 2,542 | 3,663 | 7,328 |
| Percentage of variation of Actuals against BE | 12 | 22 | 20 | 23 | 37 |

Around 63 *per cent* of the total revenue expenditure was incurred on committed expenses viz. on Salaries (₹4,762 crore), Wages (₹75 crore), Interest payment (₹691 crore), Pensions (₹2,256 crore) and subsidies (₹120 crore) which is the committed liability of the State Government.

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

(₹ in crore)

| Component | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--|---------|---------|---------|---------|---------|
| Total Revenue Expenditure | 9,274 | 9,749 | 10,239 | 12,428 | 12,642 |
| Committed Revenue Expenditure # | 5,454 | 5,904 | 6,349 | 7,174 | 7,904 |
| Percentage of Committed Revenue Expenditure to Total Revenue Expenditure | 59 | 61 | 62 | 58 | 63 |
| Uncommitted Revenue Expenditure | 3,820 | 3,845 | 3,890 | 5,254 | 4,738 |

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

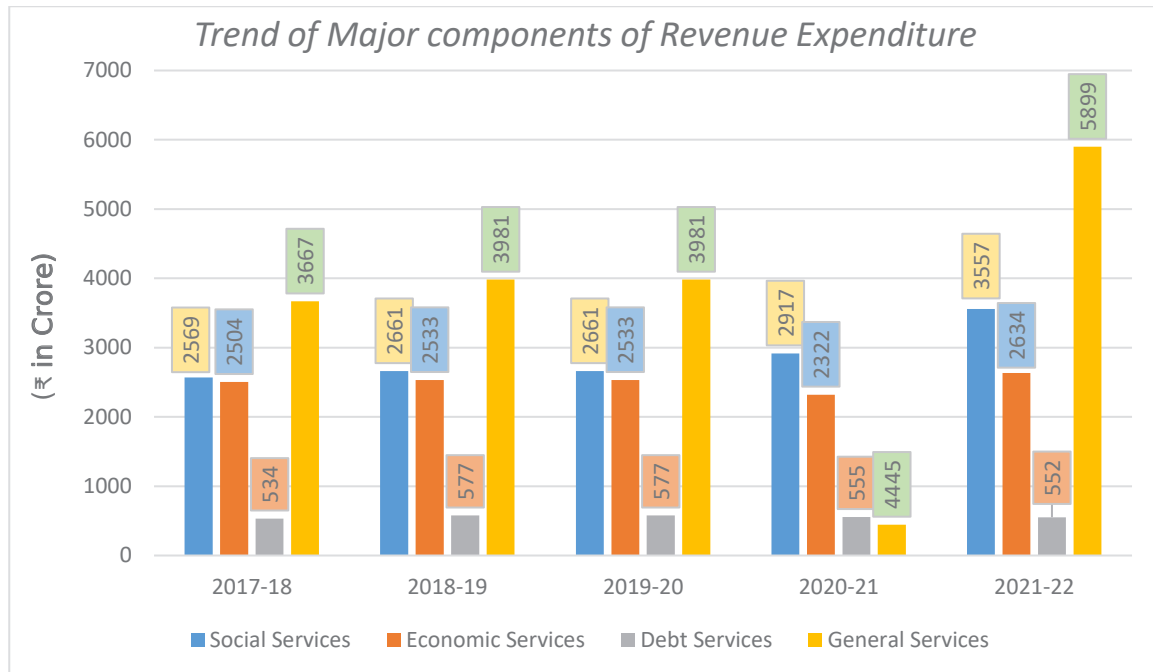
The total revenue expenditure increased by 36 *per cent* from ₹9,274 crore in 2017-18 to ₹12,642 crore in 2021-22 and Committed Revenue Expenditure increased by 45 *per cent* over the same period.

3.2.1 Sectoral distribution of Revenue Expenditure (2021-22)

(₹ in crore)

| Components | Amount | Percentage |
|--|---------------|--------------|
| A. Organs of States | 345 | 2.73 |
| B. Fiscal Services | 69 | 0.54 |
| (i) Collection of Taxes on Property and Capital transaction | 51 | 0.40 |
| (ii) Collection of Taxes on Commodities and services | 18 | 0.14 |
| (iii) Other Fiscal Services | ... | ... |
| C. Interest Payments and Servicing of debt | 691 | 5.47 |
| D. Administrative Services | 2,355 | 18.63 |
| E. Pensions and Miscellaneous General Services | 2,439 | 19.29 |
| F. Social Services | 3,557 | 28.14 |
| G. Economic Services | 2,634 | 20.83 |
| H. Grants-in-aid (Compensation and Assignments to Local Bodies and Panchayati Raj Institutions) | 552 | 4.37 |
| Total Expenditure (Revenue Accounts) | 12,642 | 100 |

3.2.2 Major components of Revenue Expenditure 2017-18 to 2021-22



3.3 Capital Expenditure

Capital expenditure is essential if the growth process is to be sustained. Capital disbursements during 2021-22 amounting to ₹3,254 crore (9 per cent of GSDP) was less than Budget Estimate by ₹2,273 crore. The growth in Capital expenditure has not kept pace with the steady growth of GSDP since 2017-18 onwards to 2021-22. This can be seen from the table below:

(₹ in crore)

| Sl. No. | Components | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---------|--------------------------------------|---------|---------|---------|---------|---------|
| 1 | Budget (B.E.) | 3,150 | 4,678 | 2,267 | 3,356 | 5,526 |
| 2 | Actual Expenditure (#) | 2,107 | 4,830 | 1,195 | 2,439 | 3,254 |
| 3 | Percentage of Actual Exp. to B.E. | 67 | 103 | 53 | 72 | 59 |
| 4 | Yearly growth in Capital Expenditure | (-)20% | 129% | (-)15% | 104% | 33% |
| 5 | GSDP | 24,207 | 25,722 | 30,132 | 32,852 | 37,760 |
| 6 | Yearly growth in GSDP | 4% | 6% | 17% | 9% | 15% |

(#) 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 2021-22, the Government spent ₹157 crore on various Irrigation Projects (₹39 crore on Minor Irrigation and ₹118 crore on Major Irrigation). Apart from the above, the Government spent ₹443 crore on construction of roads and bridges and invested ₹4.18 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 | | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---------|--------------------------------|---------|---------|---------|---------|---------|---------|
| (A) | General Services | Capital | 106 | 112 | 46 | 61 | 83 |
| | | Revenue | 3,667 | 3,981 | 4,445 | 5,055 | 5,899 |
| (B) | Social Services | Capital | 664 | 753 | 570 | 1,247 | 1,303 |
| | | Revenue | 2,569 | 2,661 | 2,917 | 3,328 | 3,557 |
| (C) | Economic Service | Capital | 658 | 866 | 539 | 1,131 | 1,867 |
| | | Revenue | 2,504 | 2, 533 | 2,322 | 3,422 | 2,634 |
| (D) | Grants-in-aid and Contribution | Capital | - | | - | - | ... |
| | | Revenue | 534 | 574 | 555 | 623 | 552 |

Chapter IV

Appropriation Accounts

4.1 Summary of Appropriation Accounts for 2021-22

(₹ in crore)

| Sl. No. | Nature of Expenditure | Original grant | Supplementary grant | Surrender (by way of Reappropriation) | Total Budget | Actual Expenditure (Net) | Savings(-) Excesses(+) |
|---------|----------------------------------|-----------------|---------------------|---------------------------------------|-----------------|--------------------------|------------------------|
| 1. | Revenue Voted Charged | 19,261 709 | 1,424 272 | 5,501 101 | 15,184 880 | 11,913 729 | (-)3,271 (-)151 |
| 2. | Capital Voted | 5,539 | 3,031 | 1,661 | 6,909 | 3,253 | (-)3,656 |
| 3. | Public Debt Charged | 3,311 | 4,275 | 5 | 7,581 | 10,902 | (+)3,321 |
| 4. | Loans and Advances Voted Charged | 4 | ... | 2 | 2 | 2 | ... |
| | Total Voted Charged | 24,804 4,020 | 4,455 4,547 | 7,164 106 | 22,095 8,461 | 15,168 11,631 | (-)6,927 (+)3,170 |

4.2 Trend of Saving / Excess during the past five years

(₹ in crore)

| Savings(-) Excess (+) | | | | | |
|-----------------------|----------|----------|-------------|-----------------|----------|
| Year | Revenue | Capital | Public Debt | Loan & Advances | Total |
| 2017-18 | (-)1,126 | (-)1,124 | (+)358 | (-)9 | (-)1,901 |
| 2018-19 | (-)2,544 | (-)1,360 | (+)1,730 | (-)2 | (+)2,176 |
| 2019-20 | (-)2,778 | (-)1,574 | (+)3,893 | (+)2,144 | (+)1,685 |
| 2020-21 | (-)3,332 | (-)1,329 | (+)3,871 | (-)5 | (-)795 |
| 2021-22 | (-)3,422 | (-)3,656 | (+)3,321 | ... | (-)3,757 |

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 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|-------|--|---------|---------|---------|----------|----------|
| 8 | Public Works Department | 556.16 | 445.50 | 531.78 | 332.20 | 433.37 |
| 10 | Education | 202.83 | 154.29 | 545.76 | 835.32 | 842.63 |
| 17 | Agriculture | 88.24 | 180.51 | 161.09 | 173.31 | 15.37 |
| 20 | Community and Rural Development | 146.67 | 897.02 | 852.45 | 1,491.41 | 5,087.81 |
| 30 | General Economic Services and Planning | 264.60 | 282.22 | 211.46 | 389.26 | 1,142.41 |
| 36 | Minor Irrigation | 105.68 | 95.81 | 200.94 | 135.30 | 254.29 |
| 40 | Water Resources | 299.38 | 179.64 | 332.40 | 236.71 | 432.80 |
| 44 | Social Welfare Department | 128.55 | 159.05 | 274.22 | 297.18 | 297.41 |

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 2021-22, Supplementary grants totalling ₹9,002 crore (34 *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 |
|-------|---|---------|----------|---------------|--------------------|
| 5 | 2071 Pension and Other Retirement Benefits | | | | |
| | 01 Civil | | | | |
| | 101 Superannuation and Retirement Allowances | Revenue | 371.21 | 22.72 | 173.62 |
| | 36 Superannuation and Retirement Allowances | | | | |
| 5 | 2071 Pension and Other Retirement Benefits | | | | |
| | 01 Civil | | | | |
| | 117 Government's Contribution for Defined Contribution Pension Scheme | Revenue | 150.00 | 50.00 | 106.07 |
| | 01 Government's Contribution | | | | |

| Grant | | Nomenclature | Section | Original | Supple- mentary | Actual Expenditure |
|-------|-------------------------|---|---------|----------|--------------------|-----------------------|
| 7 | 4055 115 25 | Capital Outlay on Police Modernization of Police Force Modernization of Police Force | Capital | 18.80 | 5.57 | 3.63 |
| 7 | 4055 207 03 | Capital Outlay on Police State Police Construction of various Police Stations | Capital | 30.00 | 2.00 | 17.18 |
| 9 | 4220 60 101 05 | Capital Outlay on Information and Publicity <i>Others</i> Buildings Information and Publicity Buildings | Capital | 1.09 | 0.01 | 1.04 |
| 11 | 2210 03 103 01 | Medical and Public Health <i>Rural Health Services - Allopathy</i> Primary Health Centres National Health Mission | Revenue | 183.50 | 83.00 | 114.03 |
| 12 | 4217 01 800 08 | Capital Outlay on Urban Development <i>State Capital Development</i> Other Expenditure PMAY - Housing for All | Capital | 260.00 | 0.23 | 100.27 |
| 12 | 4217 01 800 12 | Capital Outlay on Urban Development <i>State Capital Development</i> Other Expenditure National Urban Livelihood Mission (NULM) | Capital | 12.00 | 1.25 | 2.98 |
| 12 | 4217 60 051 03 | Capital Outlay on Urban Development <i>Other Urban Development Schemes</i> Construction JnNURM/Swach Bharat | Capital | 41.76 | 2.00 | 22.67 |
| 17 | 2401 800 01 | Crop Husbandry Other Expenditure Sub-Mission on Agricultural Mechanisation (SMAM) (Central Share) | Revenue | 46.00 | 15.04 | 28.67 |
| 19 | 5425 208 02 | Capital Outlay on Other Scientific and Environment Research Ecology and Environment Construction of Environment Buildings | Capital | 1.50 | 2.00 | 1.47 |
| 19 | 5425 208 03 | Capital Outlay on Other Scientific and Environment Research Ecology and Environment National Plan for Conservation of Aquatic Eco-System (NPCA) | Capital | 7.57 | 5.52 | 5.47 |

| Grant | | Nomenclature | Section | Original | Supple- mentary | Actual Expenditure |
|-------|-----------------|---|---------|----------|--------------------|-----------------------|
| 26 | 2014 | Administrative Justice | | | | |
| | 105 22 | Civil and Session Courts District Session Courts, Manipur, Imphal East | Revenue | 8.69 | 3.34 | 7.96 |
| 26 | 2014 | Administrative Justice | | | | |
| | 114 10 | Legal Advisors and Counsels Legal Remembrance Cell | Revenue | 0.36 | 1.04 | 0.23 |
| 31 | 2070 | Other Administrative Services | | | | |
| | 108 02 | Fire Protection and Control Fire Protection and Control | Revenue | 30.66 | 0.04 | 26.08 |
| 38 | 2515 | Other Rural Development Programmes | | | | |
| | 101 12 | Panchayati Raj Schemes under 15 th Finance Commission Award | Revenue | 54.89 | 6.12 | 37.08 |
| 41 | 2205 | Art and Culture | | | | |
| | 001 01 | Direction and Administration Direction | Revenue | 3.43 | 2.88 | 2.89 |
| 47 | 2225 | Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minority | | | | |
| | 01 277 04 | <i>Welfare of Scheduled Castes</i> Education Post Matric Scholarship Scheme for SC Students | Revenue | 9.00 | 10.80 | 5.35 |
| 47 | 2225 | Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minority | | | | |
| | 03 277 03 | <i>Welfare of Backward Classes</i> Education Post Matric Scholarship to Other Backward Classes Students (Central Share) | Revenue | 30.00 | 16.00 | 16.06 |
| 47 | 2225 | Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minority | | | | |
| | 03 277 04 | <i>Welfare of Backward Classes</i> Education Pre-Matric Scholarship to Other Backward Classes Students | Revenue | 0.95 | 1.27 | 0.82 |
| 47 | 2225 | Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minority | | | | |
| | 03 277 05 | <i>Welfare of Backward Classes</i> Education Post Matric Scholarship to Students belonging to Economically Backward Classes | Revenue | 6.50 | 0.61 | 0.31 |

| Grant | | Nomenclature | Section | Original | Supple- mentary | Actual Expenditure |
|-------|------|---|---------|----------|--------------------|-----------------------|
| 48 | 2245 | Relief on account of Natural Calamities | | | | |
| | 80 | <i>General</i> | Revenue | 37.60 | 10.08 | 2.00 |
| | 800 | Other Expenditure | | | | |
| | 08 | State Disaster Response Fund under 15 th FC Award | | | | |
| 48 | 2245 | Relief on account of Natural Calamities | | | | |
| | 80 | <i>General</i> | Revenue | 9.40 | 2.52 | 0.50 |
| | 800 | Other Expenditure | | | | |
| | 09 | State Disaster Risk Mitigation Fund under 15 th FC Award | | | | |
| 49 | 3454 | Census Surveys and Statistics | | | | |
| | 01 | <i>Census</i> | Revenue | 10.88 | 0.25 | 5.99 |
| | 001 | Direction and Administration | | | | |
| | 01 | Direction | | | | |

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 | Total | Actual Expenditure |
|---------|------|--|---------|----------|--------------------|----------|-----------------------|
| 1 | 2011 | Parliament/State/Union Territory Legislatures | | | | | |
| | 02 | <i>State/Union Territory Legislatures</i> | Revenue | 0.03 | 1.62 | 1.65 | 1.92 |
| | 101 | Legislative Assembly | | | | | |
| | 09 | E-Vidhan (Central share) | | | | | |
| Appn. 2 | 6003 | Internal Debt of the State Government | | | | | |
| | 110 | Ways and Means Advances from Reserve Bank of India | Capital | 3,000.00 | 4,268.42 | 7,268.42 | 10,480.80 |
| | 41 | Ways and Means from Reserve Bank of India | | | | | |
| Appn. 2 | 6003 | Internal Debt of the State Government | | | | | |
| | 111 | Special Securities issued to National Small Savings Fund of the Central Government | Capital | 47.03 | 6.41 | 53.44 | 54.15 |
| | 43 | Special Securities issued to NSSF of the Central Government | | | | | |
| 5 | 2071 | Pension and other retirement Benefits | | | | | |
| | 01 | <i>Civil</i> | Revenue | 11.00 | 4.55 | 15.55 | 16.73 |
| | 111 | Pensions to Legislators | | | | | |
| | 28 | Pensions to Legislators | | | | | |

| Grant | | Nomenclature | Section | Original | Supple- mentary | Actual Expenditure |
|-------|------|---------------------------------------|---------|----------|--------------------|-----------------------|
| 44 | 2235 | Social Security and Welfare | | | | |
| | 02 | <i>Welfare</i> | | | | |
| | 103 | Women's Welfare | Revenue | 3.19 | 0.20 | 3.39 |
| | 29 | Swadhar Greh Scheme (Central Share) | | | | 3.45 |
| 44 | 2235 | Social Security and Welfare | | | | |
| | 02 | <i>Welfare</i> | | | | |
| | 104 | Welfare of Aged, Infirm and Destitute | Revenue | 15.20 | 3.76 | 18.96 |
| | 31 | Welfare of Aged, Infirm and Destitute | | | | 19.04 |

A few instances of expenditure incurred where funds were allocated directly bypassing the Legislature i.e. through re-appropriation instead of Original/Supplementary budget are given below:

(₹ in crore)

| Grant | | Nomenclature | Section | Original | Supple- mentary | Re-appro- priation | Actual Expenditure |
|-------|------|--|---------|----------|--------------------|-----------------------|-----------------------|
| 3 | 4059 | Capital Outlay on Public Works | | | | | |
| | 01 | <i>Office Buildings</i> | | | | | |
| | 051 | Construction | Capital | ... | ... | 1.95 | 1.95 |
| | 04 | Construction of Manipur Bhavan | | | | | |
| 3 | 4059 | Capital Outlay on Public Works | | | | | |
| | 01 | <i>Office Buildings</i> | | | | | |
| | 051 | Construction | Capital | ... | ... | 1.50 | 1.50 |
| | 06 | Construction of New Office Buildings of Manipur Lokayukta | | | | | |
| 8 | 3054 | Roads and Bridges | | | | | |
| | 05 | <i>Roads of Inter-State or Economic Importance</i> | | | | | |
| | 102 | Bridges | Revenue | ... | ... | 2.04 | 2.04 |
| | 22 | Maintenance of Road from S. Khoen to Henglep, Churachandpur District | | | | | |
| 8 | 4059 | Capital Outlay on Public Works | | | | | |
| | 01 | <i>Office Buildings</i> | Capital | ... | ... | 1.62 | 1.22 |
| | 051 | Construction | | | | | |
| | 13 | Construction of CD Blocks | | | | | |
| 8 | 5054 | Capital Outlay on Roads and Bridges | | | | | |
| | 04 | <i>District and Other Roads</i> | Capital | ... | ... | 6.03 | 6.03 |
| | 337 | Road Works | | | | | |
| | 04 | Construction of Roads under NABARD | | | | | |

| Grant | | Nomenclature | Section | Original | Supple- mentary | Actual Expenditure |
|-------|------|---|---------|----------|--------------------|-----------------------|
| 8 | 5054 | Capital Outlay on Roads and Bridges | | | | |
| | 04 | <i>District and Other Roads</i> | | | | |
| | 337 | Road Works | Capital | ... | ... | 1,338 |
| | 06 | Upgradation of Moirang Sendra Road and Thanga Keibul Road under NESIDS | | | | 694 |
| 10 | 2202 | General Education | | | | |
| | 02 | <i>Secondary Education</i> | | | | |
| | 800 | Other Expenditure | Revenue | ... | ... | 1.11 |
| | 17 | IEDSS under Rashtriya Madhiyamik Shiksha Abhiyan | | | | 1.11 |
| 11 | 2552 | North Eastern Areas | | | | |
| | 18 | <i>Public Health</i> | | | | |
| | 112 | Public Health Education | Revenue | ... | ... | 3.08 |
| | 01 | Construction of Nursing School with Hostel at Phungre, Ukhrul | | | | 3.08 |
| 11 | 2552 | North Eastern Areas | | | | |
| | 07 | <i>Urban Health</i> | | | | |
| | 800 | Other Expenditure | Revenue | ... | ... | 1.44 |
| | 01 | Up-gradation of Regional Children's Heart Surgical Unit at Sky Hospital and Research Centre | | | | 1.44 |
| 13 | 2230 | Labour and Employment | | | | |
| | 01 | <i>Labour</i> | | | | |
| | 800 | Other Expenditure | Revenue | ... | ... | 1.75 |
| | 05 | Skill Development (SANKALP) | | | | 1.75 |
| 14 | 4225 | Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, OBC and Minorities | | | | |
| | 02 | <i>Welfare of Scheduled Tribes</i> | Capital | ... | ... | 1.84 |
| | 794 | SCA to Tribal Sub-Plan | | | | |
| | 18 | Construction of Retaining Walls | | | | 1.84 |
| 14 | 4225 | Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, OBC and Minorities | | | | |
| | 02 | <i>Welfare of Scheduled Tribes</i> | Capital | ... | ... | 1.15 |
| | 794 | SCA to Tribal Sub-Plan | | | | |
| | 19 | Construction of M.I. Dams | | | | 1.13 |

| Grant | | Nomenclature | Section | Original | Supple- mentary | Actual Expenditure |
|-------|-------------|--|---------|----------|--------------------|-----------------------|
| | 2406 | Forestry and Wild Life | | | | |
| | 01 | Forestry | | | | |
| 19 | 105 | Forest Produce | Revenue | ... | 2.00 | 1.00 |
| | 25 | Sub-Mission on Agro-forestry (SMAF) | | | | |
| | 2406 | Forestry and Wild Life | | | | |
| | 01 | Forestry | | | | |
| 19 | 800 | Other Expenditure | Revenue | ... | 1.38 | 1.10 |
| | 07 | Green India Mission (GIM)) | | | | |
| | 4552 | Capital Outlay on North Eastern Areas | | | | |
| 21 | 103 | Handloom Industries | Capital | ... | 1.22 | 1.22 |
| | 01 | Handloom for Employment Generation in Tamenglong District | | | | |
| | 4215 | Capital Outlay on Water Supply and Sanitation | | | | |
| | 01 | Water Supply | | | | |
| 22 | 102 | Rural Water Supply | Capital | ... | 2,515 | 2,150 |
| | 41 | North East Special Scheme (NESIDS) (Central share/ Valley) | | | | |
| | 4215 | Capital Outlay on Water Supply and Sanitation | | | | |
| 22 | 01 | Water Supply | Capital | ... | 1.71 | 1.64 |
| | 102 | Rural Water Supply | | | | |
| | 46 | Rural Water Supply Scheme | | | | |
| | 4215 | Capital Outlay on Water Supply and Sanitation | | | | |
| 22 | 01 | Water Supply | Capital | ... | 1.01 | 1.01 |
| | 102 | Rural Water Supply | | | | |
| | 06 | Augmentation of Water Supply Scheme under SIDF | | | | |
| | 4215 | Capital Outlay on Water Supply and Sanitation | | | | |
| | 01 | Water Supply | | | | |
| 22 | 102 | Rural Water Supply | Capital | ... | 12.79 | 7.00 |
| | 41 | North East Special Scheme (NESIDS) (Central share/ Hill) | | | | |
| | 4215 | Capital Outlay on Water Supply and Sanitation | | | | |
| 22 | 01 | Water Supply | Capital | ... | 12.00 | 13.00 |
| | 102 | Rural Water Supply | | | | |
| | 45 | State Component of NESIDS | | | | |

| Grant | | Nomenclature | Section | Original | Supple- mentary | Actual Expenditure |
|-------|------|---|---------|----------|--------------------|-----------------------|
| 30 | 3451 | Secretariat-Economic Services | | | | |
| | 092 | Other Offices | Revenue | ... | ... | 1.50 |
| | 25 | Manipur State Planning Authority | | | | 0.71 |
| 30 | 3451 | Secretariat-Economic Services | | | | |
| | 800 | Other Expenditure | Revenue | ... | ... | 4.80 |
| | 26 | Organisation of Go to Village 2.0 in Districts | | | | 4.80 |
| 30 | 4575 | Capital Outlay on other Special Areas Programmes | | | | |
| | 60 | <i>Others</i> | Capital | ... | ... | 4.48 |
| | 800 | Other Expenditure | | | | 4.48 |
| | 02 | One Time Special Assistance to Central Plan Scheme | | | | |
| 30 | 4575 | Capital Outlay on other Special Areas Programmes | | | | |
| | 60 | <i>Others</i> | Capital | ... | ... | 1.13 |
| | 800 | Other Expenditure | | | | 1.13 |
| | 12 | Improvement of road from Noney HQ to Haochong Sub-Divisional HQ | | | | |
| 30 | 4575 | Capital Outlay on other Special Areas Programmes | | | | |
| | 60 | <i>Others</i> | Capital | ... | ... | 2.91 |
| | 800 | Other Expenditure | | | | 2.91 |
| | 14 | Repairing of Mini Secretariat Building, Tamenglong | | | | |
| 30 | 4575 | Capital Outlay on other Special Areas Programmes | | | | |
| | 60 | <i>Others</i> | Capital | ... | ... | 1.70 |
| | 800 | Other Expenditure | | | | 1.70 |
| | 13 | Construction of Ima Keithel (Women Market) at Khongjom Bazar, Thoubal District | | | | |
| 30 | 4575 | Capital Outlay on other Special Areas Programmes | | | | |
| | 60 | <i>Others</i> | Capital | ... | ... | 3.00 |
| | 800 | Other Expenditure | | | | 3.00 |
| | 16 | Construction of 10 New Pandit Deendayal Upadhayaya Multi Utility Youth Centre in rural areas in Manipur | | | | |

| Grant | | Nomenclature | Section | Original | Supple- mentary | Actual Expenditure |
|-------|------|--|---------|----------|--------------------|-----------------------|
| 30 | 4575 | Capital Outlay on other Special Areas Programmes | | | | |
| | 60 | <i>Others</i> | | | | |
| | 800 | Other Expenditure | Capital | ... | ... | 1.57 |
| | 17 | Compensation of land, Chandel, Tengnoupal | | | | |
| 36 | 4552 | Capital Outlay on North Eastern Areas | | | | |
| | 22 | <i>Minor Irrigation</i> | | | | |
| | 800 | Other Expenditure | Capital | ... | ... | 1.52 |
| | 06 | Construction of Mini Barrage across Langathel River nearby Lamlong Khunou, Thoubal District (NEC) | | | | 0.82 |
| 40 | 4700 | Capital Outlay on Major Irrigations | | | | |
| | 03 | <i>Thoubal River Irrigation Project</i> | Capital | ... | ... | 35.26 |
| | 800 | Other Expenditure | | | | 20.13 |
| | 01 | Thoubal River Irrigation Project (AIBP) | | | | |
| 40 | 4700 | Capital Outlay on Major Irrigations | | | | |
| | 03 | <i>Thoubal River Irrigation Project</i> | Capital | ... | ... | 45.06 |
| | 800 | Other Expenditure | | | | 54.69 |
| | 12 | Thoubal River Irrigation Project (LTIF) | | | | |
| 40 | 4711 | Capital Outlay on Flood Control Projects | | | | |
| | 01 | <i>Flood Control</i> | | | | |
| | 103 | Civil Works | Capital | ... | ... | 4.00 |
| | 08 | Construction of RCC retaining wall on Imphal River near Khabam Lai Haraopham Mapa | | | | 4.00 |
| 40 | 4711 | Capital Outlay on Flood Control Projects | | | | |
| | 03 | <i>Drainage</i> | | | | |
| | 103 | Civil Works | Capital | ... | ... | 4.92 |
| | 01 | Improvement of Pemikhong Drainage System under NLCPR | | | | 1.92 |
| 41 | 4202 | Capital Outlay on Education, Sports, Art and Culture | | | | |
| | 04 | <i>Art and Culture</i> | Capital | ... | ... | 1.38 |
| | 800 | Other Expenditure | | | | |
| | 18 | Repairing of Nupilal Complex | | | | |

| Grant | | Nomenclature | Section | Original | Supple- mentary | Actual Expenditure |
|-------|------|--|---------|----------|--------------------|-----------------------|
| 41 | 4202 | Capital Outlay on Education, Sports, Art and Culture | | | | |
| | 04 | <i>Art and Culture</i> | | | | |
| | 800 | Other Expenditure | Capital | ... | ... | 2.80 |
| | 20 | Construction of Bronze Statue of Maharaj Gambhir Singh on Horseback alongwith artistic pedestal of Seven Year Devastation at Moreh | | | | 2.80 |
| 43 | 2552 | North Eastern Areas | | | | |
| | 15 | <i>Soil Conservation</i> | Revenue | ... | ... | 2.20 |
| | 800 | Other Expenditure | | | | 2.20 |
| | 04 | Model Horticulture Centre | | | | |
| 45 | 5452 | Capital Outlay on Tourism | | | | |
| | 01 | <i>Tourist Infrastructure</i> | | | | |
| | 101 | Tourist Centre | Capital | ... | ... | 3.83 |
| | 02 | Integrated Mega Tourist Centre at Marjing Polo, Keina and Khebaching | | | | 3.83 |
| 45 | 5452 | Capital Outlay on Tourism | | | | |
| | 01 | <i>Tourist Infrastructure</i> | | | | |
| | 101 | Tourist Centre | Capital | ... | ... | 6.98 |
| | 08 | Development of Tourism Infrastructure at Cheiraoching Imphal | | | | 6.98 |
| 45 | 5452 | Capital Outlay on Tourism | | | | |
| | 01 | <i>Tourist Infrastructure</i> | | | | |
| | 101 | Tourist Centre | Capital | ... | ... | 13.36 |
| | 10 | Development of Road Connectivity from Khabam Lamkhai Hannaching, Heingang via Marjing Polo Complex, Heingang Ching, Imphal East (NESIDS) | | | | 13.36 |
| 45 | 5452 | Capital Outlay on Tourism | | | | |
| | 01 | <i>Tourist Infrastructure</i> | | | | |
| | 101 | Tourist Centre | Capital | ... | ... | 8.80 |
| | 13 | Infrastructure Development for Destination and Circuit at Marjing | | | | 8.80 |
| 45 | 5452 | Capital Outlay on Tourism | | | | |
| | 01 | <i>Tourist Infrastructure</i> | | | | |
| | 101 | Tourist Centre | Capital | ... | ... | 15.00 |
| | 14 | Special Assistance to States for Capital Expenditure | | | | 15.00 |

| Grant | | Nomenclature | Section | Original | Supple- mentary | Actual Expenditure |
|-------|-------------|--|---------|----------|--------------------|-----------------------|
| 45 | 5452 | Capital Outlay on Tourism | | | | |
| | 01 | <i>Tourist Infrastructure</i> | | | | |
| | 800 | Other Expenditure | | | | |
| | 01 | Compensation to the affected patadars for the project Development of road connectivity from Khabam Lamkhai to Hannaching, Heingang (NESIDS) | Capital | ... | ... | 6.93 |
| 45 | 5452 | Capital Outlay on Tourism | | | | |
| | 01 | <i>Tourist Infrastructure</i> | | | | |
| | 101 | Tourist Centre | Capital | ... | ... | 15.00 |
| | 14 | Special Assistance to States for Capital Expenditure | | | | |
| 45 | 5452 | Capital Outlay on Tourism | | | | |
| | 01 | <i>Tourist Infrastructure</i> | | | | |
| | 101 | Tourist Centre | | | | |
| | 07 | Development of Tourism Infrastructure at Kangkhui Cave, Ukhrul (NLCPR Scheme) | Capital | ... | ... | 3.93 |
| 47 | 4225 | Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, OBC and Minorities | | | | |
| | 04 | <i>Welfare of Minorities</i> | Capital | ... | ... | 1.32 |
| | 800 | Other Expenditure | | | | |
| | 26 | State Component of PMJVK | | | | |
| 50 | 5425 | Capital Outlay on Other Scientific and Environmental Research | | | | |
| | 800 | Other Expenditure | Capital | ... | ... | 6.96 |
| | 02 | Setting-up of IT SEZ | | | | |
| 50 | 5425 | Capital Outlay on Other Scientific and Environmental Research | | | | |
| | 800 | Other Expenditure | Capital | ... | ... | 8.21 |
| | 04 | Special Assistance to States for Capital Expenditure | | | | |

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.

Total investment stood at ₹232 crore at the end of the year of 2021-22. However, no dividend was received during the year. At the end of the year 2021-22, investments increased by rupees four crore.

Cash Balance with RBI stood at ₹53.67 crore on 1 April 2021 and decreased to ₹(-)2.43 crore at the end of March 2022. In addition, Government had invested ₹479.06 crore and rediscounted ₹479.06 crore in 14 days Treasury Bills.

The position of investment during the year 2021-22 is depicted in the table given below:

(₹ in crore)

| Cash Balance Investment in Government of India Treasury Bills | | | |
|---|--------------------------|----------------------|----------------------------------|
| Balance as on 1 April 2021 | Purchases during 2021-22 | Sales during 2021-22 | Closing balance on 31 March 2022 |
| ... | 479.06 | 479.06 | ... |

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 ₹1,476.96 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 |
|---------|-------------|------------------|-----------------|------------------|-------------------|------------------|
| 2017-18 | 5,886 | 24 | 3,680 | 15 | 9,566 | 39 |
| 2018-19 | 6,714 | 26 | 3,750 | 15 | 10,464 | 41 |
| 2019-20 | 7,256 | 24 | 4,151 | 14 | 11,407 | 38 |
| 2020-21 | 9,002 | 27 | 4,182 | 13 | 13,184 | 40 |
| 2021-22 | 10,752 | 28 | 4,602 | 12 | 15,354 | 41 |

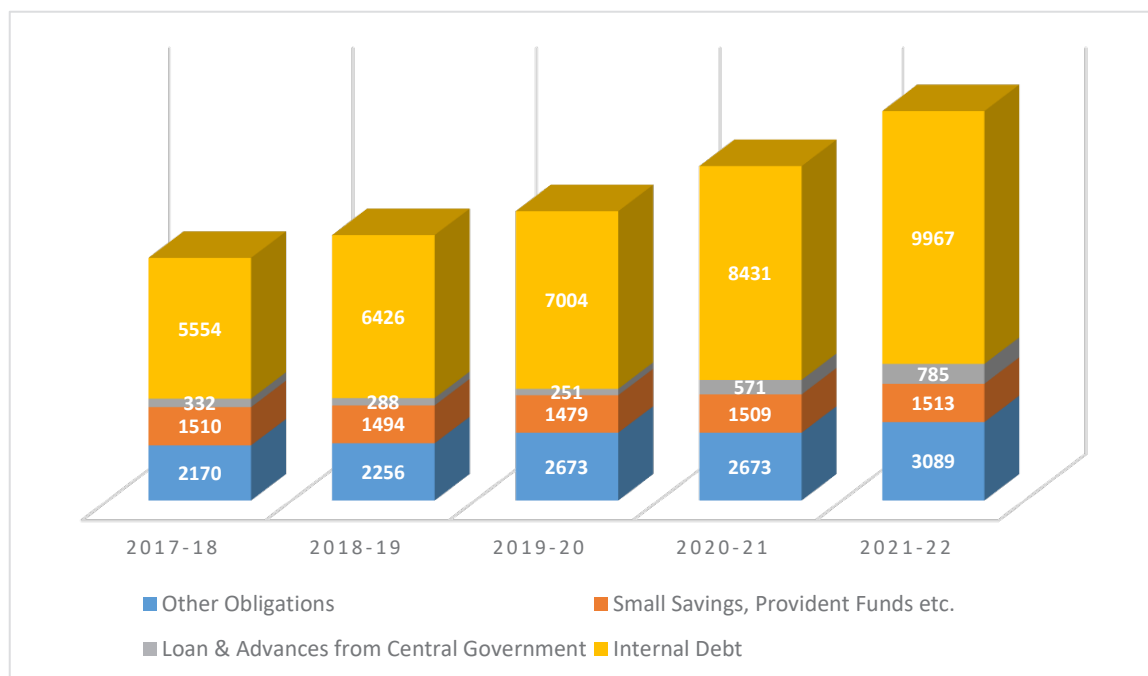
* Excludes suspense and remittance balances.

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

Public Debt and other liabilities showed a net increase of ₹2,170 crore (16 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 (Principal only) | Amount outstanding at the end of the year | |
|------------------------|--|---|----------|
| | | Principal | Interest |
| 2017-18 | 738 | 451 | 63 |
| 2018-19 | 738 | 410 | 65 |
| 2019-20 | 738 | 412 | 67 |
| 2020-21 | 1,355 | 598 | 69 |
| 2021-22 | 861 | 861 | 1 |

Chapter VI

Other Items

6.1 Adverse Balances under Internal Debt

Borrowings of State Governments are governed by Article 293 of the Constitution of India. In addition to directly raising loans, the State Government also guarantees loans raised by government companies and corporations from the market and financial institutions for implementation of various plan schemes and programmes which are projected outside the State Budget. These loans are treated as receipts of the concerned Administrative Departments and do not appear in the books of the Government. However, the loan repayments appear in Government account, resulting in irreconcilable adverse balances and under-statement of liabilities in Government accounts. As on 31 March 2022 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 2021-22 was ₹204.45 crore. No loans and advances to government corporation/companies, non-government institutions and local bodies was given except ₹1.63 crore to Government Servants during 2021-22. Recovery of principal aggregating to ₹204.45 crore was in arrears at the end of 31 March 2022. The information relating to recovery of interest in arrear was not made available by the State Government. During 2021-22, only ₹2.39 crore was received towards repayment of loans. Effective steps to recover the outstanding loans would help the Government improve its fiscal position.

6.3 Financial assistances to local bodies and others

Grants-in-aid given to Local Bodies, Autonomous Bodies, etc., increased from ₹2,493 crore in 2017-18 to ₹3,747 crore in 2021-22. Grants to Zilla Parishads and Panchayat Raj Institutions, Municipal Corporations and Municipalities (₹234 crore) represent 6 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 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|--------|---|--------------|--------------|--------------|--------------|--------------|
| 1 | Zilla Parishads & Panchayati Raj Institutions | 63 | 58 | 38 | 117 | 99 |
| 2 | Municipal Corporations & Municipalities | 78 | 43 | 45 | 117 | 26 |
| 3 | Universities & Educational Institutions | 37 | 39 | 71 | 48 | 37 |
| 4 | Development Authorities | 885 | 869 | 676 | 1,877 | 1,222 |
| 5 | Governments Companies | 408 | 350 | 222 | 266 | 1 |
| 6 | Other Institute | 1,022 | 1,147 | 1,600 | 1,322 | 1,521 |
| | Total | 2,493 | 2,506 | 2,652 | 3,747 | 2,906 |

6.4 Cash Balance and Investment of Cash Balance

(₹ in crore)

| Component | As on 1 April 2021 | As on 31 March 2022 | Net increase(+)/ decrease (-) |
|--|-----------------------|------------------------|----------------------------------|
| Cash Balances | 54 | (-)2 | 56 |
| Investment from cash balance (GOI Treasury Bills) | ... | ... | ... |
| Investment from earmarked fund balances | ... | ... | ... |
| (a) Sinking Fund | ... | ... | ... |
| (b) Guarantee Redemption Fund | ... | ... | ... |
| Interest realized during the year | 2 | 0 | (-)2 |

State Government had a negative closing cash balance at the end of 31 March 2022. Interest receipt on the investment of cash balance has decreased by 88 *per cent* from ₹2.08 crore in 2020-21 to ₹0.25 crore in 2021-22.

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 2021-22, receipts amounting to ₹25,485.82 crore (95.29 *per cent* of total receipts) and expenditure amounting to ₹23,251.97 crore (86.76 *per cent* of total expenditure) were reconciled by the State Government.

6.6 Submission of Accounts by Accounts rendering units

The accounts of receipts and expenditure of the Government of Manipur have been compiled based on the initial accounts rendered by 12 District Treasuries, 33 Forest Divisions, 33 Public Works Division, 26 Irrigation Divisions, 25 Public Health Engineering Divisions, 10 Pay and Accounts offices and Advices of the Reserve Bank of India. Delays in rendition of monthly accounts by the Accounts Rendering Units of the State Government ranged from one to 60 days in respect of District Treasuries and one to 122 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 1,282 DCC bills amounting to ₹3,135.67 crore pertaining to the period 2003-22 were outstanding as on 31 March 2022. Prolonged non-submission of supporting DCC bills renders the expenditure under AC bills opaque. Also the expenditure shown in the Finance Accounts cannot be vouched as correct or complete to the extent of non-receipt of DCC bills.

| Year | No. of pending DCC Bills | Amount (₹ in crore) |
|---------|--------------------------|---------------------|
| Upto | | |
| 2020-21 | 1,063 | 1,970.35 |
| 2021-22 | 219 | 1,165.32 |
| Total | 1,282 | 3,135.67 |

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 | 2017-18 | | 2018-19 | | 2019-20 | | 2020-21 | | 2021-22 | |
|--|--------------------|-------|--------------------|-------|--------------------|-------|--------------------|-------|-------------------|-------|
| | Dr. | Cr. | Dr. | Cr. | Dr. | Cr. | Dr. | Cr. | Dr. | Cr. |
| 8658-Suspense Accounts | | | | | | | | | | |
| 101-PAO Suspense | 100.95 | 1.04 | 98.44 | 1.04 | 105.11 | 1.03 | 122.05 | 1.05 | 127.41 | 1.21 |
| Net | 99.91 (Dr) | | 97.40(Dr) | | 104.08 (Dr) | | 104.08 (Dr) | | 126.20(Dr) | |
| (Dr)102-Suspense Accounts (Civil) | 114.94 | ... | 135.66 | ... | 129.78 | ... | 151.57 | ... | 145.41 | ... |
| Net | 114.94 (Dr) | | 135.66 (Dr) | | 129.78 (Dr) | | 129.78 (Dr) | | 145.41(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 | 2.87 | 43.84 | 3.97 | 42.84 | 3.97 | 41.17 | 4.05 | 77.28 | 5.98 | 25.22 |
| Net | 40.97 (Cr) | | 38.87 (Cr) | | 37.20 (Cr) | | 37.20 (Cr) | | 19.24(Cr) | |
| 111-Departmental Adjusting Account | 3.90 | ... | 3.90 | ... | 3.90 | ... | 3.90 | ... | 3.90 | ... |
| Net | 3.90 (Dr) | | 3.90(Dr) | | 3.90 (Dr) | | 3.90 (Dr) | | 3.90(Dr) | |
| 112-Tax Deducted at Source Office | ... | 25.46 | ... | 25.93 | ... | 28.62 | ... | 42.55 | ... | 82.45 |
| Net | 25.46 (Cr) | | 25.93 (Cr) | | 28.62 (Cr) | | 28.62 (Cr) | | 82.45(Cr) | |
| 123-AIS Officers Group Insurance Scheme | ... | ... | ... | 3.42 | ... | 3.37 | ... | 3.20 | ... | 3.14 |
| Net | ... | | 3.42 (Cr.) | | 3.37 (Cr) | | 3.37 (Cr) | | 3.14(Cr) | |
| 129-Material Purchase Settlement Suspense Account | ... | 3.17 | ... | 3.17 | ... | 3.17 | ... | 3.17 | ... | 3.17 |
| Net | 3.17 (Cr) | | 3.17 (Cr) | | 3.17 (Cr) | | 3.17 (Cr) | | 3.17(Cr) | |

6.9 Status of Outstanding Utilization Certificate

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

| Year | Number of UCs awaited | Amount (₹ in crore) |
|---------|-----------------------|------------------------|
| Up to | | |
| 2020-21 | 6,318 | 11,082.01 |
| 2021-22 | 1,405 | 3,569.88 |
| Total | 7,723 | 14,651.89 |

6.10 Commitments on account of Incomplete Capital works

A total expenditure of ₹43.70 crore as per Appendix IX in Volume II of the Finance Accounts was incurred up to the year 2021-22 by the State Government on various incomplete projects against an original estimated cost of ₹91.27 crore.

6.11 National Pension System (NPS)

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

During the year 2021-22, total contribution to the NPS which is a Defined Contribution Pension Schemes was ₹291.69 crore (Employees' contribution ₹185.62 crore and Government's contribution ₹106.07 crore). The detailed information on Government contribution is available in Statement No. 15 of the Finance Accounts. The Government transferred ₹291.69 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension Scheme and the Government also transferred ₹212.43 crore to the National Securities Depository Limited (NSDL). The Government's contribution to the NPS was less by ₹79.55 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 2021-22, an amount of ₹0.07 crore was transferred to these PD Accounts. This includes ₹0.01 crore transferred in March 2022, and no amount was transferred on the last working day of March 2022.

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

(₹ in crore)

| Opening Balance | | Addition during the year | | Closed during the year | | Closing Balance | |
|-----------------|--------|--------------------------|--------|------------------------|--------|-----------------|--------|
| Number | Amount | Number | Amount | Number | Amount | Number | Amount |
| 2 | 3.18 | - | 0.07 | - | - | 2 | 3.25 |

6.13 Investment

The State Government invests in the equity shares, redeemable shares and capital contribution of Statutory Corporations, Government Companies and Co-operative Institutions and local bodies. In terms of the accounts, the investment of Government in 3155 entities was ₹232.03 crore as on 31 March, 2022 against which no amount was received as dividend/interest. During the year 2021-22, the State Government had invested ₹4.18 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 2022 as compared to the total expenditure during 2021-22 is as under:

(₹ in crore)

| Expenditure incurred during | | | Total Expenditure | Percentage of total expenditure incurred during | | |
|-----------------------------|------------|-------------------------------|-------------------|---|------------|-------------------------------|
| January to March 2022 | March 2022 | Last three days of March 2022 | | Jan to March 2022 | March 2022 | Last three days of March 2022 |
| 4,956.88 | 2,611.55 | 1,262.83 | 15,894.94 | 31.19 | 16.43 | 7.94 |

Out of the total expenditure of ₹15,894.94 crore incurred under Revenue and Capital Heads during the year 2021-22, the expenditure during March 2022 alone was ₹2,611.55 crore (16.43 *per cent* of the whole year). This indicates that the effort was primarily to exhaust the budget provisions.

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