

**Finance Accounts
(Volume-I)**

2024-25

Government of Manipur

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Report of the Comptroller and Auditor General of India**Audit of the Finance Accounts of the Government of Manipur****Opinion**

The Finance Accounts of the Government of Manipur for the year ended 31 March 2025 present the financial position along with accounts of the receipts and disbursements of the Government for the year involving transactions from and/ or to the Consolidated Fund, the Contingency Fund and the Public Account of the State. The compilation of Finance Accounts comprises two Volumes; Volume- I contains the consolidated position of the state of finances and explanatory 'Notes to Finance Accounts' including a summary of Significant Accounting Policies and Volume - II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations, which represent the budget comparison, are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Finance Accounts read with the explanatory 'Notes to Finance Accounts' present fairly the financial position and the receipts and disbursements of the Government of Manipur for the year 2024-25.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Manipur being presented separately for the year ended 31 March 2025.

Basis for Opinion

The conduct of Audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for Preparation of the Initial and Subsidiary Accounts

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Manipur are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Principal Accountant General (Accounts and Entitlements) of Manipur for compilation and preparation of the Finance Accounts.

Responsibilities for Compilation of Annual Accounts

The Office of the Principal Accountant General (Accounts and Entitlements) of Manipur functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

(v)

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments of the Government of Manipur and the statements received from the Reserve Bank of India.

Statements (9 of Volume I and 20 of Volume II) and Appendices (IV, VIII, IX, X, XI and XII) in this compilation have been prepared directly from the information received from the Government of Manipur and the Union Government who are responsible for such information.

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

The Office of the Principal Accountant General (Audit) and the Office of the Principal Accountant General (Accounts and Entitlements) are independent organisations with distinct cadres, separate reporting lines and management structure.

Emphasis of Matter

I want to draw attention to:

1. Thirty four Government departments did not submit 1,359 Utilisation Certificates (UCs) involving ₹1,392.36 crore which were due to be submitted during the year 2024-25. In addition to this, 6,370 UCs worth ₹10,998.12 crore due for submission up to 2023-24 were also outstanding as on 31 March 2024. Thus, 7,729 UCs worth ₹12,390.48 crore were due for submission as of 31 March 2025. Therefore, there is no assurance that the expenditure of ₹12,390.48 crore was actually incurred for the purpose for which it was authorized. High pendency of UCs is fraught with risk of misappropriation of fund and fraud.
2. During the year 2024-25, 473 Abstract Contingent (AC) bills amounting ₹3,208.05 crore was drawn, out of which 448 Detailed Countersigned Contingency (DCC) bills amounting to ₹2,841.54 crore was outstanding as on 31 March 2025. In addition to this, 1,834 AC bills amounting to ₹6,607.28 crore drawn up to 2023-24 were also outstanding as on 31 March 2024. Thus, 2,282 AC bills amounting to ₹9,448.82 crore were outstanding as of March 2025. Therefore, there is no assurance that the expenditure of ₹9,448.82 crore was actually incurred for the purpose for which it was authorized by the Legislature. Advances drawn and not accounted for increased the possibility of wastage/misappropriation/malfeasance, etc.

My opinion on the Finance Accounts is not modified due to Emphasis of Matter section.

Date: 02/02/2026


(K. SANJAY MURTHY)

Place: New Delhi

Comptroller and Auditor General of India

Guide to the Finance Accounts

A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the State of Manipur present the accounts of receipts and outgoing of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.

2. The Accounts of the Government are kept in three parts:

Part I: The Consolidated Fund: This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), Ways and Means advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g., salaries of Constitutional authorities, loan repayments etc.), constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, viz., 'Tax Revenue', 'Non Tax Revenue' and 'Grants in Aid and Contributions'. These three sectors are further divided into sub-sectors like 'Taxes on Income and Expenditure', 'Fiscal Services', etc. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, viz., 'General Services', 'Social Services', 'Economic Services' and 'Grants in Aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' etc. The Capital Expenditure section is sub-divided into seven sectors, viz., 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part II: The Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. There is no Contingency Fund of the Government of Manipur. The Contingency Fund of the Government of Manipur for 2024-25 is ₹500 crore.

Part III: The Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included

under the Public Account. The Public Account comprises six sectors, viz., 'Small Savings, Provident Funds etc.', 'Reserve Funds', 'Deposit and Advances', 'Suspense and Miscellaneous', 'Remittances', and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

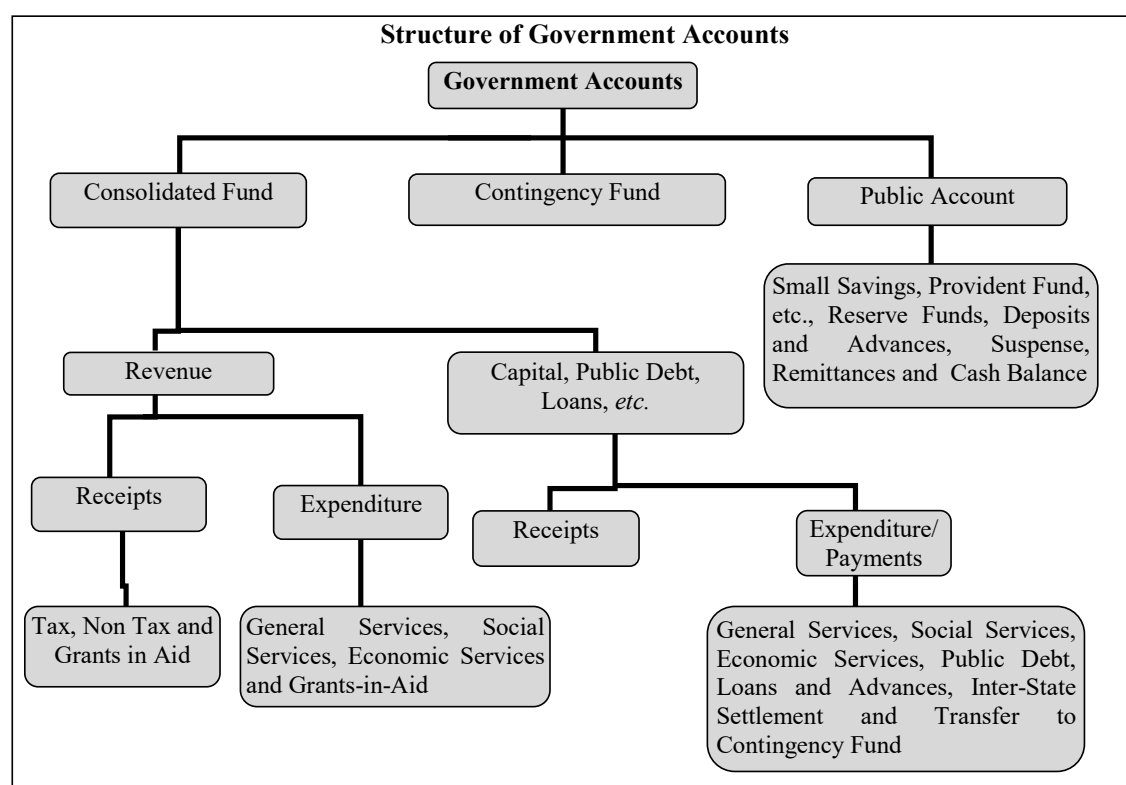
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of Government, Sub- Major Heads represent sub-functions, Minor Heads represent programmes/ activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes, and Object Heads represent purpose/ object of expenditure.

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected up to July 2025)

0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4016 to 7810	Capital Expenditure (including Public Debt, Loans and Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

6. A pictorial representation of the structure of accounts is given below:



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume I contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, thirteen statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and annexure to the Notes to Accounts. Details of the **thirteen** statements in **Volume I** are given below:

1. **Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
2. **Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
3. **Statement of Receipts (Consolidated Fund):** This statement comprises revenue and capital receipts and borrowings and repayments of the loans given by the State Government. This statement corresponds to detailed statements 14, 17 and 18 in Volume II of the Finance Accounts.
4. **Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statement 15, 16, 17 and 18 in Volume II.
5. **Statement of Progressive Capital Expenditure:** This statement corresponds to the detailed statement 16 in Volume II.
6. **Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II.
7. **Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume II.
8. **Statements of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative Institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II.
9. **Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the detailed statement 20 in Volume II.

- 10. Statement of Grants in Aid given by the Government:** This statement depicts all Grants in Aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.
- 11. Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
- 12. Statement on Sources and Application of funds for Expenditure other than on Revenue Account:** This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year, and borrowings.
- 13. Summary of Balances under Consolidated Fund, Contingency Fund and Public Account:**

This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed statement 14, 15, 16, 17, 18 and 21 in Volume II.

Volume II of the Finance Accounts contains two parts - nine detailed Statements in Part I and twelve Appendices in Part II.

Part I of Volume II

- 14. Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary Statement 3 in Volume I of the Finance Accounts.
- 15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary Statement 4 in Volume I, depicts the revenue expenditure of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure by Minor Heads and Sub heads:** This statement, which corresponds to the summary Statement 5 in Volume I, depicts the capital expenditure (during the year and cumulatively) of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub head levels also.
- 17. Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the summary Statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different year; and (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
- 18. Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the summary Statement 7 in Volume I.

- 19. Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I.
- 20. Detailed statement of Guarantees given by the Government:** This statement depicts entity wise details of government guarantees. This statement corresponds to Statement 9 in Volume I.
- 21. Detailed Statement on Contingency Fund and Other Public Account Transactions:** This statement depicts at Minor Head level the details of un-recouped amounts under Contingency Fund, consolidated position of Public Account transactions during the year, and outstanding balances at the end of the year.
- 22. Detailed Statement on Investment of Earmarked Balances:** This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

Part II contains twelve appendices on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes, etc. These details are present in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance accounts. A detailed list of appendices appears at the 'Table of contents' in Volume I or II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

C. Ready Reckoner

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II. (Appendices which do not have a direct link with the Summary Statements are not shown below).

Parameter	Summary Statements (Volume I)	Detailed Statements (Volume II)	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2, 3	14	...
Revenue Expenditure	2, 4	15	I (Salary), II (Subsidy)
Grants-in-Aid given by the Government	2,10	...	III (Grants-in-Aid)
Capital expenditure	1, 2, 4, 5, 12	16	I (Salary)
Loans and Advances given by the Government	1, 2, 7	18	...
Debt Position/Borrowings	1, 2, 6	17	...
Investments of the Government in Companies, Corporations etc	8	19	...
Cash	1, 2, 12, 13	...	...
Balances in Public Account and Investments thereof	1, 2, 12, 13	21, 22	...
Guarantees	9	20	...
Schemes	...	...	IV (Externally Aided Projects), V (Plan Scheme Expenditure)

D. Periodical and Book adjustments:

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g. treasuries, divisions etc.) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting functional major heads (pertaining to the concerned department) by book adjustment to revenue receipt/loans/public account. Similarly 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition of the above the Principal Accountant General/Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure to Notes to Accounts (Volume I) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

(1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Reserve Funds, Sinking Fund, etc.

(2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.

(3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme where interest is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-State Provident Fund and Major Head 8011-Insurance and Pension Fund.

(4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

E. Rounding:

Difference of ₹ 0.01 lakh/crore, wherever occurring, is due to rounding.

1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)				
Assets ¹	Reference (Sl. No.)		As on 31 March 2025	As on 31 March 2024
	Notes to Finance Accounts	Statement/ Appendix		
Cash			911.50	846.82
(i) Cash in Treasuries and Local Remittances		Annexure to St. No. 2	4.63	4.63
(ii) Departmental Balances		21	72.52	52.26
(iii) Permanent Cash Imprest		21	0.02	0.02
(iv) Cash Balance Investments Accounts		21	...	...
(v) Deposits with Reserve Bank of India	Para 5(x)	Annexure to St. No. 2	(-) 496.80	(-) 490.96
(vi) Investments from Earmarked Funds		22	1,331.13	1,280.87
Capital Expenditure		5 & 16	39,013.57	36,309.35
(i) Investments in shares of Companies, Corporations, etc. ²		16	318.34	223.03
(ii) Other Capital Expenditure		16	38,695.23	36,086.32
Contingency Fund (un-recouped)	Para 4	21	188.50	...
Loans and Advances	Para 3(xiii)	7 & 18	209.54	210.10
Advances with departmental officers		21	2.60	2.60
Suspense and Miscellaneous Balances(Net) ³	Para 5(iv)	21	216.68	238.84
Remittance Balances	Para 5(iv)	21	949.39	796.21
Cumulative excess of expenditure over receipts ⁴			...	...
Total :			41,491.78	38,403.92

1. The figures of assets and liabilities are cumulative figures. Please also see Para 1(ii) in the section Notes to Accounts.

2. Investments out of earmarked funds in shares of companies, etc. are excluded under capital expenditure and included under Investments from Earmarked Funds.

3. In this statement the line item Suspense and Miscellaneous Balances does not include Cash Balance Investment Accounts, Departmental Balances and Permanent Cash Imprest which are included separately above, though the later forms part of this sector elsewhere in these Accounts.

4. The Cumulative excess of receipts over expenditure or expenditure over receipts is different from, and not the fiscal/revenue deficit for the current year.

1. STATEMENT OF FINANCIAL POSITION - Concl'd.

(₹ in crore)				
Liabilities	Reference (Sl. No.)		As on 31 March 2025	As on 31 March 2024
	Notes to Finance Accounts	Statement/ Appendix		
Borrowings (Public Debt)			16,193.78	14,015.11
(i) Internal Debt of the State Government			12,869.32	12,160.32
<i>Market Loans</i>		6 & 17	11,612.25	10,575.25
<i>Ways and Means Advances from RBI</i>		6 & 17	131.19	369.53
<i>Special Securities issued to National Small Savings Fund of Central Government</i>		6 & 17	315.80	360.82
<i>Loans from Financial Institutions</i>		6 & 17	810.08	853.66
<i>Others</i>		6 & 17	...	1.06
(ii) Loans and Advances from Central Government			3,324.46	1,854.79
<i>Non-Plan Loans</i>		6 & 17	3.21	38.18
<i>Loans for State Plan Schemes</i>		6 & 17	19.30	24.69
<i>Loans for Centrally Sponsored Plan Schemes</i>		6 & 17	...	...
<i>Loans for Special Schemes</i>		6 & 17	1.00	1.11
<i>Other Loans (Pre 1984-85)</i>		6 & 17	0.06	0.06
<i>Other Loans for State/Union Territory with Legislature Schemes</i>		6 & 17	3,300.89	1,790.75
Contingency Fund (corpus)	Para 4	12 & 21	500.00	...
Liabilities on Public Account			4,653.10	4,856.69
(i) Small Savings, Provident Fund, etc.		12 & 21	1,320.20	1,459.77
(ii) Deposits		12 & 21	1,420.88	1,445.61
(iii) Reserve Funds	Para 5(ii)	12 & 21	1,912.02	1,951.31
(iv) Remittances Balances	Para 5(iv)	12 & 21	...	...
(v) Suspense and Miscellaneous Balances(Net)	Para 5(iv)	12 & 21	...	...
Cumulative excess of receipts over expenditure		12	20,144.90	19,532.12
Total :			41,491.78	38,403.92

STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts			Disbursements		
	2024-25	2023-24		2024-25	2023-24
Part - I Consolidated Fund					
Section - A : Revenue					
Revenue Receipts (Ref. Statement 3 & 14)	16,775.60	14,706.17	Revenue Expenditure (Ref. Statement 4-A, 4-B & 15)	15,662.82	13,821.75
Tax revenue (raised by the State) (Ref. Statement 3 & 14)	1,611.74	1,223.50	Salaries¹ (Ref. Statement 4-B & Appendix-I)	5,344.73	5,423.23
Non-tax revenue (Ref. Statement 3 & 14)	476.51	209.57	Subsidies¹ (Ref. Appendix-II)	339.20	358.24
Interest receipts (Ref. Statement 3 & 14)	3.30	5.20	Grants-in-Aid² (Ref. Statement 4-B, 10 & Appendix-III)	1,233.62	1,425.78
Others (Ref. Statement 3 & 14)	473.21	204.37	General Services (Ref. Statement 4 & 15)	5,556.03	4,559.38
			Interest Payment and Servicing of Debt (Ref. Statement 4-A, 4-B & 15)	#1,022.23	976.58
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	9,214.14	8,087.14	Pension (Ref. Statement 4-A, 4-B & 15)	*3,420.02	2,403.60
			Others (Ref. Statement 4-B)	1,113.78	1,179.20
			Social Services (Ref. Statement 4-A & 15)	2,263.96	1,290.57
			Economic Services (Ref. Statement 4-A & 15)	404.31	273.60
Grants from Central Government (Ref. Statement 3 & 14)	5,473.21	5,185.96	Compensation and assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	520.97	490.95
Revenue Deficit	...	...	Revenue Surplus	1,112.78	884.42

¹ Salary, Subsidy and Grants in Aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' services does not include expenditure on salaries, subsidies and grants in aid (explained in footnote 2) under Revenue expenditure and salaries under capital expenditure. Salaries, sometimes, also figure under capital expenditure.

² Grants in Aid are given to statutory corporations, companies, autonomous bodies, local bodies etc. by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and Assignment to Local Bodies and PRIs'.

* Includes an amount of ₹13.95 crore of GIA - Salaries under MH: 2071-36.

Includes an amount of ₹4.77 crore incurred under OH 49-Other Revenue Expenditure as Penal Interest.

STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

(₹ in crore)

Receipts			Disbursements		
	2024-25	2023-24		2024-25	2023-24
Part - I Consolidated Fund - Concl'd.					
Section - B : Capital					
Capital Receipts (Ref. Statement 3 & 14)	...	...	Capital Expenditure (Ref. Statement 4A, 4-B & 16)	2,704.23	2,748.59
			General Services (Ref. Statement 4-A & 16)	235.53	141.23
			Social Services (Ref. Statement 4 -A & 16)	653.73	907.17
			Economic Services (Ref. Statement 4 -A & 16)	* 1,814.97	1,700.19
Recoveries of Loans and Advances (Ref. Statement 3, 7 & 18)	1.11	1.08	Loans and Advances Disbursed (Ref. Statement 4-A, 7 & 18)	0.55	0.25
General Services (Ref. Statement 7 & 18)	...	...	General Services (Ref. Statement 4 -A, 7 & 18)	...	...
Social Services (Ref. Statement 7 & 18)	...	...	Social Services (Ref. Statement 4- A, 7 & 18)	...	...
Economic Services (Ref. Statement 7 & 18)	0.01	...	Economic Services (Ref. Statement 4- A, 7 & 18)	...	...
Others (Ref. Statement 7 & 18)	1.10	1.08	Others (Ref. Statement 7 & 18)	0.55	0.25
Public Debt receipts (Ref. Statement 3, 6 & 17)	11,599.08	9,755.85	Repayment of Public Debt (Ref. Statement 4- A, 6 & 17)	9,420.41	8,203.48
Internal Debt (Market loans, NSSF etc.) (Ref. Statement 3, 6 & 17)	10,082.73	9,159.61	Internal Debt (Market loans, NSSF etc.) (Ref. Statement 4- A, 6 & 17)	9,373.73	8,148.79
Loans from GOI (Ref. Statement 3,6 & 17)	1,516.35	596.24	Loans from GOI (Ref. Statement 4- A, 6 & 17)	46.68	54.69
Inter-State Settlement Account (Net)	...	...	Inter-State Settlement Account (Net) #	...	...
Transfer to Contingency Fund	...	...	Appropriation to Contingency Fund **	500.00	...
Total Receipts Consolidated Fund (Ref. Statement 3)	28,375.79	24,463.10	Total Expenditure Consolidated Fund (Ref. Statement 4)	28,288.01	24,774.07
Fiscal Deficits (a)	2,090.89	1,863.34	Fiscal Surplus		
Deficit in Consolidated Fund	-87.78	310.97	Surplus in Consolidated Fund	...	...

(a) Fiscal Deficits : (Revenue Expenditure + Capital Expenditure + Loans and Advances Disbursed) + Inter-State Settlement + Appropriation to Contingency Fund) - (Revenue Receipts + Misc. Capital Receipts + Recovery of Loans and Advances + Inter-State Settlement)

* Includes wages of ₹ 0.61 crore under Economic Services.

This depicts figures under MH 7810 relating to the Financial settlement between States/ States and Union wherever applicable.

** This will be used only when there is increase/ decrease (+/-) in corpus of the Contingency Fund.

STATEMENT 2 : STATEMENT OF RECEIPTS AND DISBURSEMENTS - Concl'd.

(₹ in crore)

Receipts			Disbursements		
	2024-25	2023-24		2024-25	2023-24
Part II Contingency Fund					
Contingency Fund <i>(Ref. Statement 21)</i>	500.00	...	Contingency Fund <i>(Ref. Statement 21)</i>	188.50	...
Part III Public Account³					
Small Savings <i>(Ref. Statement 21)</i>	242.65	291.27	Small Savings <i>(Ref. Statement 21)</i>	382.22	344.95
Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	117.40	187.04	Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	206.94	209.26
Deposits <i>(Ref. Statement 21)</i>	586.67	536.74	Deposits <i>(Ref. Statement 21)</i>	611.39	471.92
Advances <i>(Ref. Statement 21)</i>	83.77	35.84	Advances <i>(Ref. Statement 21)</i>	83.77	35.84
Suspense and Misc. <i>(Ref. Statement 21)</i>	4,005.14	4,632.74	Suspense and Misc.⁴ <i>(Ref. Statement 21)</i>	4,003.24	4,671.02
Remittances <i>(Ref. Statement 21)</i>	1,676.16	1,896.69	Remittances <i>(Ref. Statement 21)</i>	1,829.34	1,872.73
Total Receipts Public Account <i>(Ref. Statement 21)</i>	6,711.79	7,580.32	Total Disbursements Public Account <i>(Ref. Statement 21)</i>	7,116.90	7,605.72
Deficit in Public Account (a)	405.11	25.40	Surplus in Public Account	...	...
Opening Cash Balance	(-) 486.33	(-) 149.96	Closing Cash Balance	(-) 492.17	(-) 486.33
Increase in cash balance	(-) 5.84	(-) 336.37	Decrease in cash balance	...	...

³ For details please refer to Statement No. 21 in Volume 2.⁴ 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment account (Major head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement No. 21.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - Contd.

Annexure to Statement No. 2

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

(₹ in crore)		
Overall Cash Position of the Government	As on 31 March 2025	As on 31 March 2024
A General Cash Balance		
(1) Cash in Treasuries	4.63	4.63
(2) Deposits with Reserve Bank	(-) 496.80	(-) 490.96
(3) Remittance in Transit	...	...
Total	(-) 492.17	(-) 486.33
Investments held in the 'Cash Balance Investment Accounts'	...	...
Total (A) - General Cash Balances	(-) 492.17	(-) 486.33
B Other Cash Balances and Investments		
(1) Cash with Departmental Officers viz. Forest and Public Works Department	72.52	52.26
(2) Permanent Advances for Contingent Expenditure with Departmental Officers	0.02	0.02
(3) Investment of Earmarked Funds	1,331.13	1,280.87
Total (B) - Other Cash Balances and Investments	1,403.67	1,333.15
Total - (A) and (B)	911.50	846.82

EXPLANATORY NOTE

(a) **Cash and Cash Equivalents:**

Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in Transit, as stated below. The balance under the head 'Deposits with Reserve Bank' ('2' above) depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/reserve funds etc. are added to the balance in 'Deposits with Reserve Bank of India'.

(b) **Daily Cash Balance:**

Under an agreement with Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹0.24 crore with the Bank. If the balance falls below the agreed minimum balance on any day, the deficiency is made good by taking ordinary and special ways and means advances/overdrafts from time to time.

For arriving at the daily cash balance¹ for the purpose of grant of Ways and Means advances/Overdraft, the RBI evaluates the holdings for the 14 day Treasury Bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 day Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 day Treasury Bills maturing on that day, RBI rediscounts the holdings of the 14 day Treasury Bills and makes good the shortfall. If there is no holding of 14 day Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/Over Draft.

¹ The cash balance ('Deposits with RBI') above is the closing balance of the year as on 31 March, 2025 but worked out by 10 April, 2025 and not simply the daily balance on 31 March, 2025.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - Concl'd.

Annexure to Statement No. 2

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

(c) Ways and Means Advances:

The Limit for Ordinary Ways and Means Advances (WMA) to the State Government was ₹ 223.00 crore for 2024-25 . The Bank has also agreed to give Special Ways and Means Advances/ Special Drawing Facility against the pledge of Government Securities. The limit of Special Ways and Means Advances /Special Drawing Facility is revised by the Bank from time to time.

Interest is payable on advances and overdrafts as follows:

Category	Period	Rate of Interest
Normal Ways & Means Advances	First 90 days	Repo Rate
	Beyond 90 days	Repo Rate + 1
Special Ways & Means Advances/ Special Drawing Facility		Repo Rate - 1
Overdraft	Upto 100 per cent of WMA limit	Repo Rate + 2
	Exceeding 100 per cent of WMA limit	Repo Rate + 5

The extent to which Government was able to maintain the minimum cash balance with the Reserve Bank during the year 2024-25 is given below

(i) Number of days on which the minimum balance was maintained without obtaining any advance	243
(ii) Number of days on which the minimum balance was maintained by taking ordinary WMA	73
(iii) Number of days on which minimum balance was maintained by taking Special Drawing Facility over ordinary WMA	18
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was availed	...
(v) Number of days on which overdraft was availed	31

(d) The investment made during 2024-25 from out of the General Cash Balance were in Government of India Treasury Bills and Securities.

The following is an analysis of investments held in Cash Balance Investment Account :

	(₹ in crore)				
	Opening Balance on 1 April, 2024	Purchase During the year	Sales During the year	Closing Balance on 31 March 2025	Interest realized during the year
Short Term Investments					
Government of India Treasury Bills	...	3,619.74	3,619.74	...	1.87
Long Term Investments					
Securities of the Government of India
TOTAL	...	3,619.74	3,619.74	...	1.87

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND

Description	(₹ in crore)	
	2024-25	2023-24
I. TAX AND NON-TAX REVENUE		
(A) Tax Revenue		
A.1 Own Tax Revenue	1,611.74	1,223.50
State Goods & Services Tax (SGST)	1,116.85	1,098.77
Other Taxes on Income and Expenditure	28.14	...
Land Revenue	5.59	5.28
Stamps and Registration Fees	9.97	6.87
State Excise	23.79	20.36
Taxes on Sales, Trades etc.	372.56	24.92
Taxes on Vehicles	52.94	40.54
Taxes on Goods and Passengers	1.02	0.89
Others	0.88	25.87
A.2 Share of Net proceeds of Union Taxes/ Duties	9,214.14	8,087.14
Central Goods & Services Tax (CGST)	2,691.05	2,454.35
Corporation Tax	2,614.55	2,427.40
Taxes on Income other than Corporation Tax	3,334.40	2,803.32
Taxes on Wealth	...	...
Customs	468.77	283.41
Union Excise Duties	90.23	107.25
Service Tax	0.29	1.52
Other Taxes and Duties on commodities and Services	14.85	9.89
Total - (A) : Tax Revenue	10,825.88	9,310.64
(B) Non Tax Revenue		
Interest Receipts	3.30	5.20
Dividends and Profits	12.52	...
Public Service Commission	0.01	0.86
Police	0.69	1.20
Stationary and Printing	...	0.04
Public Works	1.52	1.64
Other Administrative Services	5.79	8.63
Contributions and Recoveries towards Pension and Other Retirement Benefits	0.22	1.54

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND - Contd.

Description	₹ in crore)	
	2024-25	2023-24
I. TAX AND NON-TAX REVENUE - Concl.		
(B) Non Tax Revenue - Concl.		
Miscellaneous General Services	57.49	82.58
Education, Sports, Art and Culture	79.44	67.24
Medical and Public Health	49.81	2.31
Water Supply and Sanitation	5.61	3.18
Housing	1.26	1.65
Information and Publicity	0.10	0.10
Labour and Employment	0.02	0.03
Social Security and Welfare	* 211.75	...
Other Social Services	2.61	...
Crop Husbandry	0.08	0.17
Animal Husbandry	0.95	0.07
Fisheries	0.05	0.10
Forestry and Wild Life	38.72	31.76
Co-operation	0.36	0.15
Other Rural Development Programmes	...	0.18
Medium Irrigation	0.11	0.20
Minor Irrigation	0.22	0.01
Village and Small Industries	0.23	0.04
Other Scientific Research	0.05	0.01
Tourism	0.61	0.42
Other General Economic Services	2.99	0.26
Total - (B) : Non Tax Revenue	476.51	209.57
II. GRANTS FROM GOVERNMENT OF INDIA		
(C) Grants-in-Aid from the Central Government		
Centrally Sponsored Schemes		
Central Assistance/ Share	2,710.87	2,159.72
Externally Aided Projects - Grants for Centrally Sponsored Schemes	714.19	481.90
Grants under proviso to Article 275 (I) of the Constitution	...	...
Total - Grants for Centrally Sponsored Schemes	3,425.06	2,641.62
* Reimbursement of previous year's expenditure.		

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND - Contd.

Description	(₹ in crore)	
	2024-25	2023-24
II. GRANTS FROM GOVERNMENT OF INDIA - Concl.		
(C) Grants-in-Aid from the Central Government - Concl.		
Finance Commission Grants		
Post Development Revenue Deficit Grants	1,701.00	2,104.00
Grants for Rural Local Bodies	...	...
Grants for Urban Local Bodies	...	...
Grants-in-Aid from State Disaster Response Fund (SDRF)	50.00	18.80
Grants-in-Aid from State Disaster Mitigation Fund (SDMF)	...	...
Total - Finance Commission Grants	1,751.00	2,122.80
Other Transfer/Grants to State/Union Territories with Legislatures		
Grants under proviso to Article 275 (I) of the Constitution	19.81	24.56
Grants towards Contribution to National Disaster Response Fund (NDRF)	12.15	...
Grants from Central Road and Infrastructure Fund (CRIF)	15.19	146.98
Grants to cover gap in resources	....	...
Special Assistance	250.00	250.00
Compensation for loss of Revenue arising out of implementation of Goods and Service Tax (GST)	...	...
Total - Other Transfer/Grants to State/Union Territories with Legislatures	297.15	421.54
Total - C : Grants	5,473.21	5,185.96
Total - Revenue Receipts (A+B+C)	16,775.60	14,706.17
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
D. Capital Receipts		
Disinvestment proceeds	...	...
Others	...	...
Total - D : Capital Receipts	...	...
E. Public Debt Receipts		
Internal Debt of the State Government	10,082.73	9,159.61
Market Loans	1,500.00	1,426.00
Ways and Means Advances from the RBI	8,518.88	7,591.54
Loans from Financial Institutions	63.85	142.07

3. STATEMENT OF RECEIPTS IN CONSOLIDATED FUND - Concl'd.

Description	₹ in crore)	
	2024-25	2023-24
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS - Concl'd.		
E. Public Debt Receipts - Concl'd.		
Internal Debt of the State Government - Concl'd.		
Special Securities Issued to National Small Savings Fund of the Central Government	...	...
Special Drawing facility on 91 days deposit	...	...
Other Loans	...	...
Loans and Advances from the Central Government	1,516.35	596.24
Other Loans for States/Union Territory with Legislature Schemes	1,516.35	596.24
(a) Block Loans	79.52	53.54
(b) Back to Back (EAP) Loans	...	...
(c) Back to Back in lieu of GST	...	...
(d) Loans for Capital creation	1,436.83	542.70
Total - E : Public Debt Receipts	11,599.08	9,755.85
F. Loans and Advances by State Government (Recoveries) ^(b)	1.11	1.08
G. Inter State Settlement	...	...
Total - Receipts in Consolidated Fund (A+B+C+D+E+F+G) ^(c)	28,375.79	24,463.10

(b) Details are in Statements Nos. 7 and 18 in Volume I & II.

(c) Details are in Statements Nos. 14, 17 and 18 in Volume II.

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

A - EXPENDITURE BY FUNCTION

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
A	General Services				
A.1	Organs of State	413.18	...	...	433.18
	Parliament/State/Union Territory Legislatures	303.28	...	...	303.28
	President/Vice-President/Governor/ Administrator of Union Territories	5.91	...	...	5.91
	Council of Ministers	4.52	...	...	4.52
	Administration of Justice	96.11	...	...	96.11
	Elections	3.36	...	...	3.36
A.2	Fiscal Services	75.93	3.15	...	79.08
	Land Revenue	38.73	...	...	38.73
	Stamps and Registration	2.96	...	...	2.96
	State Excise Duties	9.04	...	...	9.04
	Taxes on Sales, Trades etc.	5.17	...	...	5.17
	Taxes on Vehicles	19.62	...	...	19.62
	Other Taxes and Duties on Commodities and Services	....	...	...	...
	Other Fiscal Services	0.41	3.15	...	3.56
A.3	Interest Payment and Servicing of Debt	1022.23	...	...	1022.23
	Appropriation for reduction or avoidance of Debt	...	...	...	...
	Interest Payment	1,022.23	...	...	1,022.23
A.4	Administrative Services	3,167.88	225.37	...	3,393.25
	Public Service Commission	5.11	...	...	5.11
	Secretariat-General Services	91.14	...	...	91.14
	District Administration	77.36	...	...	77.36
	Treasury and Accounts Administration	15.36	...	...	15.36
	Police	2,814.21	160.83	...	2,975.04
	Jails	34.60	...	...	34.60
	Stationery and Printing	5.27	...	...	5.27
	Public Works	23.57	32.35	...	55.92
	Vigilance (Lok Ayukta)	6.32	...	...	6.32
	Other Administrative Services	94.94	32.19	...	127.13

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND

A - EXPENDITURE BY FUNCTION - Contd.				
(` in crore)				
Description	Revenue	Capital	Loans and Advances	Total
A General Services - Concltd.				
A.5 Pensions and Miscellaneous General Services	3,420.11	7.00	...	3,427.11
Pensions and Other Retirement Benefits	3,420.02	...	...	3,420.02
Miscellaneous General Services	0.09	7.00	...	7.09
Total - A : General Services	8,099.33	235.52	...	8,334.85
B Social Services				
B.1 Education, Sports, Art and Culture	2,406.27	7.45	...	2,413.72
General Education	2,293.90	6.23	...	2,300.13
Technical Education	22.54	...	...	22.54
Sports and Youth Services	55.87	0.50	...	56.37
Art and Culture	33.96	0.72	...	34.68
B.2 Health and Family Welfare	1173.16	20.83	...	1193.99
Medical and Public Health	1140.38	20.63	...	1161.01
Family Welfare	32.78	0.20	...	32.98
B.3 Water Supply, Sanitation, Housing and Urban Development	415.28	536.49	...	951.77
Water Supply and Sanitation	106.72	522.45	...	629.17
Housing	11.02	0.47	...	11.49
Urban Development	297.54	13.57	...	311.11
B.4 Information and Broadcasting	13.91	0.35	...	14.26
Information and Publicity	13.91	0.35	...	14.26
B.5 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	125.54	78.27	...	203.81
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	125.54	78.27	...	203.81
B.6 Labour and Labour Welfare	39.47	...	...	39.47
Labour and Employment	39.47	...	...	39.47
B.7 Social Welfare and Nutrition	948.14	9.66	...	957.80
Social Security and Welfare	730.74	9.66	...	740.40
Nutrition	120.41	...	...	120.41
Relief on Account of Natural Calamities	96.99	...	...	96.99

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND - Contd.

A - EXPENDITURE BY FUNCTION - Contd.				
(₹ in crore)				
Description	Revenue	Capital	Loans and Advances	Total
B Social Services - Concl'd.				
B.8 Others	...	0.68	...	0.68
Other Social Services	...	0.68	...	0.68
Total - B : Social Services	5,121.77	653.73	...	5,775.50
C Economic Services				
C.1 Agriculture and Allied Activities	506.34	16.03	...	538.40
Crop Husbandry	193.14	0.08	...	193.22
Soil and Water Conservation	38.57	0.91	...	39.48
Animal Husbandry	76.12	3.75	...	79.87
Dairy Development	1.35	...	...	1.35
Fisheries	28.02	...	...	28.02
Forestry and Wild Life	95.66	10.34	...	106.00
Plantations	0.04	...	...	0.04
Food Storage and Warehousing	50.55	0.95	...	51.50
Agricultural Research and Education	0.76	...	...	0.76
Co-operation	22.13	...	...	22.13
C.2 Rural Development	712.41	179.21	...	891.62
Special Programmes for Rural Development	73.98	...	...	73.98
Rural Employment	172.54	...	...	172.54
Other Rural Development Programmes	465.89	179.21	...	645.10
C.3 Special Areas Programmes	18.04	608.98	...	627.02
North Eastern Areas	...	...	...	...
Other Special Areas Programmes	18.04	608.98	...	627.02
C.4 Irrigation and Flood Control	77.10	231.62	...	308.72
Major Irrigation	38.45	47.03	...	85.48
Medium Irrigation	...	...	...	...
Minor Irrigation	19.89	24.97	...	44.86
Command Area Development	2.58	7.74	...	10.32
Flood Control and Drainage	16.18	151.88	...	168.06

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND - Contd.**A - EXPENDITURE BY FUNCTION - Contd.**

(₹ in crore)

Description	Revenue	Capital	Loans and Advances	Total
C Economic Services - Concl.				
C.5 Energy	348.05	93.17	...	441.22
Power	344.43	93.17	...	437.60
Non-Conventional Sources of Energy	3.62	...	...	3.62
C.6 Industry and Minerals	69.78	12.24	...	82.02
Village and Small Industries	66.31	6.24	...	72.55
Industries	2.23	...	...	2.23
Non-ferrous Mining and Metallurgical Industries	1.12	...	...	1.12
Consumer Industries	...	6.00	...	6.00
Other Industries	0.12	...	...	0.12
C.7 Transport	87.80	620.93	...	708.73
Roads and Bridges	87.80	617.35	...	705.15
Other Transport Services	...	3.58	...	3.58
C.8 Communication	...	...	...	...
Other Communication Services	...	...	...	...
C.9 Science Technology and Environment	40.72	50.79	...	91.51
Other Scientific and Environmental Research	21.87	50.79	...	72.66
Ecology and Environment	18.85	...	...	18.85
C.10 General Economic Services	60.51	2.01	...	62.52
Secretariat - Economic Services	36.41	...	...	36.41
Tourism	5.03	1.66	...	6.69
Census Surveys and Statistics	14.17	...	...	14.17
Other General Economic Services	4.90	0.35	...	5.25
Total - C : Economic Services	1,920.75	1,814.97	...	3,735.72
D Loans, Grants-in-Aid and Contributions	520.97	...	...	520.97
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	520.97	...	...	520.97

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND - Contd.**A - EXPENDITURE BY FUNCTION - Contd.**

(₹ in crore)

	Description	Revenue	Capital	Loans and Advances	Total
E	Public Debt	...	...	9,420.41	9,420.41
	Internal Debt of the State Government	...	...	9,373.73	9,373.73
	Loans and Advances from the Central Government	...	...	46.68	46.68
F	Loans to Government Servants, etc.	...	...	0.55	0.55
	Loans to Government Servants, etc.	...	...	0.55	0.55
G	Inter- State Settlement	...	...	...	...
	Inter State Settlement	...	...	...	...
H	Transfer to Contingency Fund	...	...	500.00	500.00
	Appropriation to the Contingency Fund	...	...	500.00	500.00
	Total - Consolidated Fund Expenditure	15,662.82	2,704.23	9,920.96	28,288.01

4. STATEMENT OF EXPENDITURE - Concl'd.
(CONSOLIDATED FUND)

B. EXPENDITURE BY NATURE**(₹ in crore)**

Object Head Code	Object of Expenditure	2024-25			2023-24		
		Revenue	Capital	Total	Revenue	Capital	Total
01	Salaries	5,344.73	...	5,344.73	5,423.23	...	5,423.23
02	Wages	568.45	...	568.45	182.85	26.89	209.74
04	Pensionary Charges (a)	3,406.27	...	3,406.27	2,429.87	...	2,429.87
06	Medical Treatment	18.14	...	18.14	...	...	...
11	Domestic Travel Expenses	28.12	...	28.12	24.83	...	24.83
13	Office Expenses	320.87	...	320.87	306.47	...	306.47
16	Printing and Publication	18.60	...	18.60	...	...	...
21	Materials and Supplies	23.19	...	23.19	...	...	...
22	Arms & Ammunition	...	...	...	33.82	...	33.82
24	Fuels and Lubricants (earlier P.O.L.)	90.62	...	90.62	67.94	...	67.94
27	Minor Civil and Electric Works	115.78	...	115.78	155.73	...	155.73
28	Professional Services	16.10	...	16.10	...	...	...
29	Repair and Maintenance	38.02	...	38.02	...	...	...
33	Subsidies	339.20	...	339.20	358.24	...	358.24
34	Scholarships	65.51	...	65.51	80.67	...	80.67
31	Grants-in-Aid - General	848.30	...	848.30	1,175.10	...	1,175.10
35	Grants for Creation of Capital Assets	113.73	...	113.73	151.73	...	151.73
36	Grants-in-Aid General - Salaries *	806.51	...	806.51	589.90	...	589.90
45	Interest Payment (b)	1,017.46	...	1,017.46	976.58	...	976.58
50	Other Charges	...	...	...	1,781.32	369.70	2,151.02
51	Motor Vehicle	...	16.81	16.81	53.30	...	53.30
49	Other Revenue Expenditure	2,631.11	...	2,631.11	...	...	...
52	Machinery and Equipments	...	...	...	10.60	...	10.60
53	Major Works	...	...	...	...	2,344.10	2,344.10
54	Investments	...	95.31	95.31	...	...	...
55	Loans and Advances [#]	...	500.55	500.55	...	...	...
56	Re-Payments of Borrowings	...	9,420.41	9,420.41	...	8,203.48	8,203.48
60	Other Capital Expenditure	...	622.40	622.40	...	...	...
71	Telecommunications (ICT)	...	22.94	22.94	...	...	...
72	Buildings and Structures	...	306.30	306.30	...	...	...
73	Infrastructural Assets	...	1,542.65	1,542.65	...	...	...
75	Arms and Ammunitions (Capital)	...	13.25	13.25	...	...	...
77	Other Fixed Assets	...	10.19	10.19	...	...	...
78	Land	...	61.38	61.38	...	...	...
**	Others (c)	29.21	13.00	42.21	39.83	8.15	47.98
	Gross Total :	15,839.92	12,625.19	28,465.11	13,842.01	10,952.32	24,794.33
	Deduct Recoveries -						
43	Suspenses	0.42	...	0.42	...	...	...
70	Deduct Recoveries/ Entries	176.68	...	176.68	20.26	...	20.26
	Total Deduct Recoveries :	177.10	...	177.10	20.26	...	20.26
	Total (Net) :	15,662.82	12,625.19	28,288.01	13,821.75	10,952.32	24,774.07

(a) Differs from Pensionary Charges in St. No. 2 by ₹13.75 crore on accounts of operation of Object Head: 36 - GIA General - Salaries under MH: 2071 (₹13.95 crore) & Object Head: 04 - Pensionary Charges under MH: 2235 (₹ 0.20 crore) respectively.

(b) Differs from Interest Payment in St. No. 2 by ₹4.77 crore on accounts of operation of Object Head: 49- Other Revenue Expenditure under MH: 2049.

(c) Object Heads where expenditure is less than ₹10.00 crore (under Revenue & Capital portion) are clubbed together and shown under 'Others'.

* Expenditure incurred under Object Head 36 - Grants-in-Aid - Salaries during 2024-25. In previous years, the expenditure was incurred under different nomenclature i.e. Object Head 36 - Grants-in-Aid General (Non-Salary).

Includes Appropriation to Contingency Fund amount of ₹500.00 Crore.

** Revenue Account: 05,07,08,09,12,14,15,18,19,23,26,32,40,41 & 77 and Capital Account: 02,13,52,74 & 80.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2023-24	Progressive expenditure upto 2023-24	Expenditure during 2024-25	Progressive expenditure upto 2024-25	Increase(+)/ Decrease(-) Percentage
		1	2	3	4	5
(₹ in crore)						
A. GENERAL SERVICES						
4047	Fiscal Services	0.47	13.46	3.15	16.61	(+) 570.21
4055	Police	111.19	354.98	160.83	515.81	(+) 44.64
4059	Public Works	27.57	2,460.19	32.35	2,492.54	(+) 17.34
4070	Other Administrative Services	2.00	6.98	32.19	39.17	(+) 1,509.50
4075	Miscellaneous General Services	...	...	7.00	7.00	...
Total - A. GENERAL SERVICES		141.23	2,835.61	235.52	3,071.13	(+) 66.76
B. SOCIAL SERVICES						
(a) Education, Sports, Art and Culture						
4202	Education, Sports, Art and Culture	61.51	1,624.56	7.46	1,632.02	(-) 87.87
Total - (a) Education, Sports, Art and Culture		61.51	1,624.56	7.46	1,632.02	(-) 87.87
(b) Health and Family Welfare						
4210	Medical and Public Health	8.65	1,432.59	20.64	1,453.23	(+) 138.61
4211	Family Welfare	...	5.84	0.20	6.04	...
Total - (b) Health and Family Welfare		8.65	1,438.43	20.84	1,459.27	(+) 140.92

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	Expenditure during 2023-24	Progressive expenditure upto 2023-24	Expenditure during 2024-25	Progressive expenditure upto 2024-25	Increase(+)/ Decrease(-) Percentage
		1	2	3	4	5
(₹ in crore)						
B. SOCIAL SERVICES - Contd.						
(c) Water Supply, Sanitation, Housing and Urban Development						
4215	Water Supply and Sanitation	691.52	6,211.30	522.45	6,733.75	(-) 24.45
4216	Housing	13.03	294.77	0.47	295.24	(-) 96.39
4217	Urban Development	85.52	1,845.77	13.57	1,859.34	(-) 84.13
Total - (c) Water Supply, Sanitation, Housing and Urban Development		790.07	8,351.84	536.49	8,888.33	(-) 32.10
(d) Information and Broadcasting						
4220	Information and Publicity	0.50	12.93	0.35	13.28	(-) 30.00
Total - (d) Information and Broadcasting		0.50	12.93	0.35	13.28	(-) 30.00
(e) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities						
4225	Welfare of SC, ST, OBC and Minorities	29.71	1,321.41	78.27	1,399.68	(+) 163.45
Total - (e) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		29.71	1,321.41	78.27	1,399.68	(+) 163.45

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	Expenditure during 2023-24	Progressive expenditure upto 2023-24	Expenditure during 2024-25	Progressive expenditure upto 2024-25	Increase(+)/ Decrease(-) Percentage
		1	2	3	4	5
(₹ in crore)						
B. SOCIAL SERVICES - Concl'd.						
(g) Social Welfare and Nutrition						
4235	Social Security and Welfare	16.73	204.73	9.66	214.39	(-) 42.26
Total - (g) Social Welfare and Nutrition		16.73	204.73	9.66	214.39	(-) 42.26
(h) Other Social Services						
4250	Other Social Services	...	47.49	0.67	48.16	...
Total - (h) Other Social Services		...	47.49	0.67	48.16	...
Total - B. SOCIAL SERVICES		907.17	13,001.40	653.73	13,655.13	(-) 27.94
C. ECONOMIC SERVICES						
(a) Agriculture and Allied Activities						
4401	Crop Husbandry	...	55.78	0.07	55.85	...
4402	Soil and Water Conservation	...	43.90	0.91	44.81	...
4403	Animal Husbandry	0.19	75.49	3.75	79.24	(+) 1,873.68
4404	Dairy Development	...	1.21	...	1.21	...
4405	Fisheries	0.10	15.43	...	15.43	(-) 100.00

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	Expenditure during 2023-24	Progressive expenditure upto 2023-24	Expenditure during 2024-25	Progressive expenditure upto 2024-25	Increase(+)/ Decrease(-) Percentage
		1	2	3	4	5
(₹ in crore)						
C. ECONOMIC SERVICES - Contd.						
(a) Agriculture and Allied Activities - Concl'd.						
4406	Forestry and Wild Life	0.56	1.10	10.34	11.44	(+) 1,746.43
4408	Food Storage and Warehousing	0.20	36.68	0.95	37.63	(+) 375.00
4415	Agricultural Research and Education	...	15.25	...	15.25	...
4416	Investments in Agricultural Financial Institution	1.60	10.00	...	10.00	(-) 100.00
4425	Co-operation	...	61.78	...	61.78	...
Total - (a) Agriculture and Allied Activities		2.65	316.62	16.02	332.64	(+) 504.53
(b) Rural Development						
4515	Other Rural Development Programmes	334.98	1,713.95	179.21	1,893.16	(-) 46.50
Total - (b) Rural Development		334.98	1,713.95	179.21	1,893.16	(-) 46.50
(c) Special Areas Programme						
4552	North Eastern Areas	1.08	896.30	...	896.30	(-) 100.00
4575	Other Special Areas Programmes	326.55	1,254.14	608.98	1,863.12	(+) 86.49
Total - (c) Special Areas Programme		327.63	2,150.44	608.98	2,759.42	(+) 85.87

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	Expenditure during 2023-24	Progressive expenditure upto 2023-24	Expenditure during 2024-25	Progressive expenditure upto 2024-25	Increase(+)/ Decrease (-) Percentage
		1	2	3	4	5
(₹ in crore)						
C. ECONOMIC SERVICES - Contd.						
(d) Irrigation and Flood Control						
4700	Major Irrigation	70.48	3,082.36	47.03	3,129.39	(-) 33.27
4701	Medium Irrigation	...	129.93	...	129.93	...
4702	Minor Irrigation	62.53	1,106.00	24.97	1,130.97	(-) 60.07
4705	Command Area Development	...	157.76	7.74	165.50	...
4711	Flood Control Projects	137.59	1,124.83	151.88	1,276.71	(+) 10.39
Total - (d) Irrigation and Flood Control		270.60	5,600.88	231.62	5,832.50	(-) 14.41
(e) Energy						
4801	Power Projects	...	2,365.46	93.17	2,458.63	...
Total - (e) Energy		...	2,365.46	93.17	2,458.63	...
(f) Industry and Minerals						
4851	Village and Small Industries	...	382.01	6.25	388.26	...
4852	Iron and Steel Industries	...	4.37	...	4.37	...

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Contd.

Major Head	Description	Expenditure during 2023-24	Progressive expenditure upto 2023-24	Expenditure during 2024-25	Progressive expenditure upto 2024-25	Increase(+)/ Decrease(-) Percentage
		1	2	3	4	5
(₹ in crore)						
C. ECONOMIC SERVICES - Contd.						
(f) Industry and Minerals - Concl.						
4853	Non-Ferrous Mining and Metallurgical Industries	...	0.38	...	0.38	...
4854	Cement and Non-Metalic Mineral	...	2.77	...	2.77	...
4857	Chemicals and Pharmaceutical Industries	...	4.06	...	4.06	...
4859	Telecommunication and Electronic Industries	...	3.00	...	3.00	...
4860	Consumer Industries	2.91	99.82	6.00	105.82	(+) 106.19
4885	Other Capital Outlay on Industries and Minerals	...	3.21	...	3.21	...
Total - (f) Industry and Minerals		2.91	499.62	12.25	511.87	(+) 320.96
(g) Transport						
5054	Roads and Bridges	714.64	6,732.22	617.36	7,349.58	(-) 13.61
5055	Road Transport	...	71.08	...	71.08	...
5056	Inland and Water Transport	...	14.79	...	14.79	...
5075	Other Transport Services	...	121.11	3.57	124.68	...
Total - (g) Transport		714.64	6,939.20	620.93	7,560.13	(-) 13.11

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - Concl'd.

Major Head	Description	Expenditure during 2023-24	Progressive expenditure upto 2023-24	Expenditure during 2024-25	Progressive expenditure upto 2024-25	Increase(+)/ Decrease(-) Percentage
		1	2	3	4	5
(₹ in crore)						
C. ECONOMIC SERVICES - Concl'd.						
(i) Science Technology and Environment						
5425	Other Scientific and Enviromental Research	31.52	369.43	50.79	420.22	(-) 61.14
Total - (i) Science Technology and Environment		31.52	369.43	50.79	420.22	(-) 61.14
(j) General Economic Services						
5452	Tourism	15.26	514.88	1.66	516.54	(-) 89.12
5475	Other General Economic Services	...	1.85	0.35	2.20	...
Total - (j) General Economic Services		15.26	516.73	2.01	518.74	(-) 86.83
Total - C. ECONOMIC SERVICES		1,700.19	20,472.33	1,814.98	22,287.31	(+) 6.75
GRAND TOTAL - CAPITAL ACCOUNT		2,748.59	36,309.34	2,704.23	39,013.57	(-) 1.61

EXPLANATORY NOTE

" Investments:- Government Invested ₹295.30 crore in 2024-25 in Government Companies and Co-operative Institutions. The total investments of Government in different concerns at the end of 2022-23, 2023-24 and 2024-25 were ₹237.03 crore, ₹241.71 and ₹337.02 crore respectively. Dividend received there from during 2022-23, 2023-24 and 2024-25 was ₹ 21.62 crore, ₹ Nil Crore and ₹12.52 crore respectively. Further details are given in Statement No. 19.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities¹

Nature of Borrowings	Balance as on 1 April 2024	Receipt during the year	Repayments during the year	Balance as on 31 March 2025	Net Increase (+)/ Decrease (-)		As per cent of total liabilities
	(₹ in crore)				Amount	per cent	
A PUBLIC DEBT							
6003 Internal Debt of the State							
Government							
Market Loans	10,575.25	1,500.00	463.00	11,612.25	(+ 1,037.00	(+ 9.81	55.70
WMA ² from the RBI	369.53	8,518.88	8,757.22	131.19	(-) 238.34	(-) 64.50	0.63
Compensation and other Bonds	...	...	...	...	...	...	...
Special Security Issued to NSSF (National Small Savings Fund)	360.82	...	45.02	315.80	(-) 45.02	(-) 12.48	1.51
Loans from Financial Institutions	853.66	63.85	107.43	810.08	(-) 43.58	(-) 5.11	3.89
Other Loans	1.06	...	1.06	...	(-) 1.06	(-) 100.00	...
Special Drawing Facility	...	...	...	...	...	...	...
6003 - Total	12,160.32	10,082.73	9,373.73	12,869.32	(+) 709.00	(+) 5.83	61.73

² WMA : Ways and means Advance

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

(i) Statement of Public Debt and Other Liabilities¹ - Contd.

Nature of Borrowings	Balance as on 1 April 2024	Receipt during the year	Repayments during the year	Balance as on 31 March 2025	Net Increase (+)/ Decrease (-)		As per cent of total liabilities
					Amount	per cent	
(₹ in crore)							
6004 Loans and Advances from the Central Government							
01 Non-Plan Loans	38.18	...	34.97	3.21	(-) 34.97	(-) 91.59	0.02
02 Loans for State/Union Territory Plan Schemes	24.70	...	5.39	19.30	(-) 5.40	(-) 21.86	0.09
03 Loans for Central Plan Schemes	...	...	...	...	...	...	...
04 Loans for Centrally Sponsored Plan Schemes	...	...	...	...	...	...	...
05 Loans for Special Schemes	1.11	...	0.11	1.00	(-) 0.11	(-) 9.91	...
07 Pre-1984-85 Loans	0.06	...	...	0.06	...	...	...
09 Other Loans for States/Union Territory with Legislature Schemes	1,790.74	² 1,516.35	6.21	3,300.89	(+) 1,510.15	(+) 84.33	15.83
6004 - Total	1,854.79	² 1,516.35	46.68	3,324.46	(+) 1,469.67	(+) 79.24	15.95
Total - A PUBLIC DEBT	14,015.11	11,599.08	9,420.41	16,193.78	(+) 2,178.67	(+) 15.55	77.68

¹ Detailed Account is at pages 214 to 232 of Statement No.17.

² It includes ₹1,436.82 crore received under Scheme for Special Assistance as loans to States for Capital Expenditure.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

(i) Statement of Public Debt and Other Liabilities - Concl'd.

Nature of Borrowings	Balance as on 1 April 2024	Receipt during the year	Repayments during the year	Balance as on 31 March 2025	Net Increase (+)/ Decrease (-)		As per cent of total liabilities
					Amount	per cent	
(₹ in crore)							
B Other Liabilities							
Public Accounts							
Small Savings, Provident Funds, etc.	1,459.77	242.65	382.22	1,320.20	(-) 139.53	(-) 9.56	6.33
Reserve Funds bearing Interest	294.76	67.14	156.68	205.22	(-) 89.54	(-) 30.38	0.98
Reserve Funds not bearing Interest	1,656.54	50.26	...	1,706.80	(+) 50.26	(+) 3.03	8.19
Deposits bearing Interest	234.30	585.73	599.54	220.49	(-) 13.81	(-) 5.89	1.06
Deposits not bearing Interest	1,211.31	0.93	11.85	1,200.39	(-) 10.92	(-) 0.90	5.76
Total - B Other Liabilities	4,856.68	946.71	1,150.29	4,653.10	(-) 203.58	(-) 4.19	22.32
Total - Public Debt and Other Liabilities	18,871.79	12,545.79	10,570.70	20,846.88	(+) 1,975.09	(+) 10.47	100.00

For details on amortisation arrangements, service of debt etc. explanatory notes to this statement at succeeding pages may be seen.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Contd.

Explanatory Notes to Statement 6

1. Amortisation arrangements :-

In accordance with the guidelines issued by the Reserve Bank of India, the State Government has constituted a fund called "Consolidated Sinking Fund Scheme" of the Government of Manipur. The fund is to be utilised as an Amortisation Fund for redemption of the public debt and public account liabilities of the Government. The total balance of the fund as on 31-03-2025 stood at ₹1,383.02 crore. No withdrawal has been made from the fund during the year.

2. Loans from Small Saving Fund :

Loans out of the collection in the 'Small Savings Schemes' and 'Public Provident Fund' in the Post Offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate fund viz, 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings collections. However, the name of Manipur State is excluded from operation of National Small Saving Fund (NSSF) with effect from 01.04.2016 vide Ministry of Finance, Department of Economic Affairs (Budget Division) order No. F.No. 5/4/2015-NS.11 dated 16.02.2017 and ₹45.02 crore was repaid during the year for the outstanding balance. The balance outstanding at the end of the year was ₹315.80 crore which was 1.95 *per cent* of the total Public Debt of the State Government as on 31 March 2025.

3. (i) Loans and Advances from GOI*:

The outstanding Central Loans received from Government of India as on 01-04-2024 was ₹1,854.79 crore. The loans received during 2024-25 was ₹1,516.35 crore, ₹46.68 crore was repaid during the year. The balance outstanding at the end of the year was ₹3,324.46 crore which was 20.53 *per cent* of the total Public Debt of the State Government as on 31 March 2025.

(ii) Market Loans:-

During the year 2024-25, loan of ₹200.00 crore, ₹200.00 crore, ₹200.00 crore, ₹400.00 crore, ₹250.00 crore and ₹250.00 crore bearing interest of 7.27 per cent, 7.39 per cent, 7.43 per cent, 7.15 per cent, 7.12 per cent and 7.20 per cent respectively were raised. The first to third loans are redeemable in 2036, fourth loan is redeemable in 2039 and fifth and sixth loans are redeemable in 2040 respectively. The particulars of the outstanding Market loans are given in Statement 17 and Annexure to Statement 17.

* Government of India.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES - Concl'd.

Explanatory Notes to Statement 6 - Concl'd.

4. Service of Debt:-

Interest on debt and other obligations - The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2023-24 and 2024-25 were as shown below:-

	2023-24	2024-25	Net increase (+)/ decrease (-) during the year
	(₹ in crore)		
(i) Gross Debt and other obligations outstanding at the end of the year			
(a) Public Debt and Small Savings, Provident Funds, etc.	15,474.88	17,513.98	(+) 2,039.10
(b) Other Obligations	3,396.91	3,332.90	(-) 64.01
Total (i)	18,871.79	20,846.88	(+) 1,975.09
(ii) Interest paid by Government			
(a) On Public Debt and Small Savings, Provident Funds, etc.	976.54	1,022.20	(+) 45.66
(b) Other Obligations	0.04	0.03	(-) 0.01
Total (ii)	976.58	1,022.23	(+) 45.65
(iii) Deduct			
(a) Interest received on loans and advances given by Government	2.97	1.39	(-) 1.58
(b) Interest realised on investment of cash balances	2.23	1.87	(-) 0.36
Total (iii)	5.20	3.26	(-) 1.94
(iv) Net interest charges	971.38	1,018.97	(+) 47.59
(v) Percentage of gross interest [item (ii)] to total revenue receipts	6.64	6.16	(+) 0.48
(vi) Percentage of net interest [item (iv)] to total revenue receipts	6.61	6.14	(+) 0.47

The Government received an amount of ₹ 3.70 crore on investments in Government Company during the year.

5. Appropriation for reduction or avoidance of debt -

No amount has appropriated for reduction or avoidance of debt during the year.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section: 1 Summary of Loans and Advances : Loanee group wise

(₹ in crore)

Loanee Group	Balance on April 1, 2024	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on March 31, 2025 (2+3)-(4+5)	Net increase/decrease during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
Universities/Academic Institutions	0.11	...	...	...	0.11	...	(a)
Urban Development Authorities	0.89	...	...	...	0.89	...	(a)
Housing Boards	...	...	...	...	...	...	...
State Housing Corporations	...	...	...	...	...	...	...
Others	*171.56	...	...	...	171.56	...	(a)
Panchayati Raj Institutions	...	...	...	...	...	...	...
Municipalities/ Municipal Councils/Municipal Corporations	...	...	...	...	...	...	...
Statutory Corporations	...	...	...	...	...	...	...
Government Companies	...	...	...	...	...	...	...

(a) No information received from State Government (September 2025).

* Difference of last year closing and this year opening balance is due to rounding.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Contd.

Section: 1 Summary of Loans and Advances : Loanee group wise - Concl'd.

(₹ in crore)

Loanee Group	Balance on April 1, 2024	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on March 31, 2025 (2+3)-(4+5)	Net increase/decrease during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
Co-operative Societies/ Co-operative Corporations/Banks	12.68	...	0.01	...	12.67	(-) 0.01	(a)
Government Servant	*24.78	0.55	1.10	...	24.23	(-) 0.55	(a)
Loans for Miscellaneous Purposes	0.08	...	...	...	0.08	...	(a)
Total	210.10	0.55	1.11	...	209.54	(-) 0.56	

Following are the cases of a loan having been sanctioned as 'loan in perpetuity' :

(₹ in crore)

Sl. No.	Loanee entity	Year of Sanction	Sanction Order No.	Amount	Rate of interest
1	2	3	4	5	6
(a)	(a)	(a)	(a)	(a)	(a)

(a) No information received from State Government (September 2025).

* Difference of last year closing and this year opening balance is due to rounding.

Note: For details, refer Section 1 of Statement 18 - Detailed Statement of Loans and Advances given by the Government.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Contd.							
Section: 2 Summary of Loans and Advances: Sector- wise							
						(₹ in crore)	
Sector	Balance on April 1, 2024	Disbursements during the year	Repayments during the year	Write-off of irrecoverable loans and advances	Balance on March 31, 2025 (2+3)-(4+5)	Net increase/decrease during the year (2-6)	Interest payment in arrears
1	2	3	4	5	6	7	8
Social Services	147.41	...	...	...	147.41	...	(a)
Economic Services	37.83	...	0.01	...	37.82	(-) 0.01	(a)
Government Servant	24.78	0.55	1.10	...	24.23	(-) 0.55	(a)
Loans for Miscellaneous Purposes	0.08	...	...	...	0.08	...	(a)
Total	210.10	0.55	1.11	...	209.54	(-) 0.56	...

(a) No information received from State Government (September 2025).

Note: For details, refer Section 1 of Statement 18 - Detailed Statement of Loans and Advances given by the Government.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Contd.

Section: 3 Summary of repayments in arrears from Loanee entities

(₹ in crore)

Loanee Group	Amount of arrears as on 31 March 2025			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2025
	Principal	Interest	Total		
1	2	3	4	5	6
Education, Sports, Art and Culture	0.11	(a)	0.11	1969-70	0.11
Family Welfare	0.24	(a)	0.24	2008-09	0.24
Water supply and Sanitation	7.07	(a)	7.07	1992-93	7.07
Housing	18.11	(a)	18.11	1992-93	18.11
Urban Development	0.89	(a)	0.89	1969-70	0.89
Welfare of SC, ST, OBC and Minorities	0.02	(a)	0.02	1969-70	0.02
Social Security and Welfare	120.98	(a)	120.98	1969-70	120.98
Crop Husbandry	1.26	(a)	1.26	1969-70	1.26
Animal Husbandry	0.01	(a)	0.01	1976-77	0.01

(a) No information received from State Government (September 2025).

Note: For details, refer Section 1 of Statement 18 - Detailed Statement of Loans and Advances given by the Government.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - Concl'd.

Section: 3 Summary of repayments in arrears from Loanee entities - Concl'd.

(₹ in crore)

Loanee Group	Amount of arrears as on 31 March 2025			Earliest period to which arrears relate	Total loans outstanding against the entity on 31 March 2024
	Principal	Interest	Total		
1	2	3	4	5	6
Fisheries	1.62	(a)	1.62	1992-93	1.62
Co-operation	12.67	(a)	12.67	1992-93	12.67
Other Rural Development Programmes	0.01	(a)	0.01	1969-70	0.01
Village and Small Industries	22.25	(a)	22.25	1992-93	22.25
Loans to Government Servants	24.77	(a)	24.77	1969-70	24.77
Miscellaneous Loans	0.08	(a)	0.08	1969-70	0.08
Total:	210.10	(a)	210.10	...	210.10

(a) No information received from State Government (September 2025).

Note: For details, refer Section 1 of Statement 18 - Detailed Statement of Loans and Advances given by the Government.

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative summary of Government Investment in the share capital and debentures of different concerns for 2024-25 and 2023-24.

Name of the concern	2024-25			2023-24		
	Number of concerns	Investment at the end of the year	Dividend/ interest received during the year	Number of concerns	Investment at the end of the year	Dividend/ interest received during the year
(₹ in crore)						
1. Statutory Corporations	2	41.72	...	2	41.72	...
2. Rural Banks	1	7.56	...	1	7.56	...
3. Government Companies	20	233.71	12.52	18	138.40	...
4. Other Joint Stock Companies and Partnerships	...	...	...	...	...	...
5. Co-operative Institutions and Local Bodies	3,135	54.03	...	3,135	54.03	...
Total :	3,158	337.02	12.52	3,156	241.71	...

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Sector-wise Guarantee

(₹ in Crore)

Sector (No. of Guarantees in Brackets)	Maximum Amount guaranteed as on 31 March 2025	Outstanding at the beginning of 2024 (01-04-2024)		Addition during the year		Deletions (other than invoked during the year)		Invoked during the year		Outstanding at the end of 2025 (31-03-2025)		Guarantee commission or fee		Other material details
		Principal	Interest	Principal	Interest	Principal	Interest	Discharged	Not Discharged	Principal	Interest	Receivable	Received	
Urban Development and Housing (6)	1,024.49	436.97	(a)	57.50	(a)	...	...	...	...	494.47	(a)	0.58	...	...
Power (9)	985.99	854.60	(a)	30.92	(a)	...	...	-47.21	...	838.30	(a)	0.31	...	...
Any Other (2)	285.54	214.25	(a)	10.00	(a)	...	...	...	...	224.25	(a)	0.10	...	...
TOTAL	2,296.02	1,505.82	...	98.42	...	...	...	-47.21	...	1,557.02	...	0.98	...	...

(a) Information not furnished by the State Government

Note: During the year 2024-25, State Government cleared all guarantees given in respect of LIC & GIC. Therefore, 4 guarantees under Cooperative(1) and Urban Development and Housing(3) have been cleared and there was addition of 2 guarantees under Urban Development and Housing during 2024-25.

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

(i) Grants-in-aid paid in Cash

(₹ in crore)

Name/ Category of the Grantee	Total Funds Released as Grants-in-Aid				Funds Allocated for creation of Capital Assets out of Total Funds Released shown in Column No. 2			
	2024-25			2023-24	2024-25			2023-24
	State Fund Expenditure (a)	Central Assistance (including CSS/CS) (b)	Total (a+b)	[total of State Fund Expenditure and Central Assistance (including CSS/CS)]	State Fund Expenditure (a)	Central Assistance (including CSS/CS) (b)	Total (a+b)	[total of State Fund Expenditure and Central Assistance (including CSS/CS)]
1	2			3	4			5
1 Panchayati Raj Institutions								
(i) Zilla Parishads	...	...	...	1.32	...	...	...	...
(ii) Panchayat Samities	...	...	...	...	...	...	...	...
(iii) Gram Panchayats	...	...	...	...	...	...	...	...
(iv) Others	...	...	...	...	...	...	...	...
Sub-Total :	...	...	...	1.32	...	...	...	...
2 Urban Local Bodies								
(i) Municipal Corporations	115.90	...	115.90	...	...	...	...	...
(ii) Municipalities/Municipal Councils	17.60	...	17.60	13.05	...	...	...	...
(iii) Others	93.73	...	93.73	214.79	66.69	...	66.69	16.66
Sub-Total :	227.23	...	227.23	227.84	66.69	...	66.69	16.66
3 Public Sector Undertakings								
(i) Statutory Corporation	*33.99	...	33.99	#89.92	...	...	...	61.65
Sub-Total :	33.99	...	33.99	89.92	...	...	...	61.65

* Includes expenditure on Government Companies

Expenditure on Government Companies

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

(i) Grants-in-aid paid in Cash

(₹ in crore)

Name/ Category of the Grantee	Total Funds Released as Grants-in-Aid				Funds Allocated for creation of Capital Assets out of Total Funds Released shown in Column No. 2			
	2024-25			2023-24	2024-25			2023-24
	State Fund Expenditure (a)	Central Assistance (including CSS/CS) (b)	Total (a+b)	[total of State Fund Expenditure and Central Assistance (including CSS/CS)]	State Fund Expenditure (a)	Central Assistance (including CSS/CS) (b)	Total (a+b)	[total of State Fund Expenditure and Central Assistance (including CSS/CS)]
1	2			3	4			5
4 Autonomous Bodies								
(i) Universities	123.76	...	123.76	*80.32	0.75	...	0.75	...
(ii) Development Authorities	201.26	396.80	598.06	835.74	18.69	...	18.69	73.12
(iii) Co-operation Institutions	1.15	...	1.15	1.16	...	...	...	...
(iv) Others	*714.49	64.26	778.75	680.43	27.09	...	27.09	0.30
Sub-Total :	1,040.66	461.06	1,501.72	1,597.65	46.53	...	46.53	73.42
5 Non-Government Organisations	2.14	...	2.14	...	...	...	...	...
Sub-Total :	2.14	...	2.14	...	...	...	...	...
6 Others (not covered by items 1 to 5 above)	3.14	0.32	3.46	...	0.50	...	0.50	...
Sub-Total :	3.14	0.32	3.46	...	0.50	...	0.50	...
Total	1,307.16	461.38	1,768.54	1,916.73	113.72	...	113.72	151.73

* Includes expenditure on Higher Education

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT - Concl'd.
(ii) Statement Containing Details of Total Value of Grants-in-Aid in kind and Value of Grants-in-Aid given in kind being Capital Asset in Nature

(₹ in crore)

Name/Category of the Grantee	Total Value of Grants-in-Aid in kind	Value of Grants-in-Aid in kind being Capital Asset in Nature
(1)	(2)	(3)
Panchayati Raj Institutions		
Zilla Parishads
Panchayat Samities
Gram Panchayats
Others
Urban Local Bodies		
Municipal Corporations
Municipalities/Municipal Councils
Others
Public Sector Undertakings		
Statutory Corporations
Autonomous Bodies		
Universities
Development Authorities
Co-operation Institutions
Others
Non-Government Organisations
Others (not covered by above)
TOTAL

No information has been received from the Government for the Grants-in-Aid in kind given by the Government.

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2024-25			2023-24		
	Charged	Voted	Total	Charged	Voted	Total
	<i>(₹ in crore)</i>					
Expenditure Heads (Revenue Account)	1,071.30	14,591.52	15,662.82	1,039.93	12,781.82	13,821.75
Expenditure Heads (Capital Account)	0.40	2,703.83	2,704.23	...	2,748.59	2,748.59
Disbursements under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency fund (a)	9,920.41	0.55	9,920.96	8,203.48	0.25	8,203.73
Total :	10,992.11	17,295.90	28,288.01	9,243.41	15,530.66	24,774.07

(a) The figures have been arrived as follows -

E. Public Debt

Internal Debt of the State Government	9,373.73	...	9,373.73	8,148.79	...	8,148.79
Loans and Advances from the Central Government	46.68	...	46.68	54.69	...	54.69

F. Loans and Advances

Loans for General Services	...	...	...	...	...	...
Loans for Miscellaneous Purpose	...	...	...	...	...	...
Loans for Social Services	...	...	...	...	...	...

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE - Concl'd.

Particulars	Actuals					
	2024-25			2023-24		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
F. Loans and Advances - Concl'd.						
Loans for Economic Services	...	...	...	...	...	...
Loans to Government Servants, etc.	...	0.55	0.55	...	0.25	0.25
G. Inter-State Settlement						
Inter-State Settlement	...	...	...	...	...	...
H. Transfer to Contingency Fund						
Transfer to Contingency Fund	500.00	...	500.00	...	...	...
Total (a) :	9,920.41	0.55	9,920.96	8,203.48	0.25	8,203.73

(i) The percentage of charged expenditure and voted expenditure to total expenditures during 2023-24 and 2024-25 was as under :-

Year	Percentage of total expenditure	
	Charged	Voted
2023-24	37.31	62.69
2024-25	38.86	61.14

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT**

	On 1 April 2024	During the year 2024-25	On 31 March 2025
	(₹ in crore)		
Capital and Other Expenditure			
Capital Expenditure			
Public Works	2,460.19	32.35	2,492.54
Other General Services	375.42	203.18	578.60
Education, Sports, Art and Culture	1,624.56	7.46	1,632.02
Health and Family Welfare	1,438.43	20.83	1,459.26
Water Supply, Sanitation, Housing and Urban Development	8,351.84	536.49	8,888.33
Information and Broadcasting	12.94	0.35	13.29
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes & Minorities	1,321.41	78.27	1,399.68
Social Welfare and Nutrition	204.73	9.66	214.39
Other Social Services	47.49	0.67	48.16
Agriculture and Allied Activities	316.61	16.02	332.63
Rural Development	1,713.94	179.21	1,893.15
Special Areas Programme	2,150.44	608.98	2,759.42
Irrigation and Flood Control	5,600.89	231.62	5,832.51
Energy	2,365.46	93.17	2,458.63
Industry and Minerals	499.63	12.24	511.87
Transport	6,939.20	620.93	7,560.13

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT - Contd.**

	On 1 April 2024	During the year 2024-25	On 31 March 2025
			(₹ in crore)
Capital and Other Expenditure - Contd.			
Capital Expenditure - Concl'd.			
Science Technology and Environment	369.43	50.79	420.22
General Economic Services	516.73	2.01	518.74
Total - Capital Expenditure	36,309.34	2,704.23	39,013.57
Loans and Advances			
Education, Sports, Art and Culture	0.11	...	0.11
Family Welfare	0.24	...	0.24
Water Supply and Sanitation	7.07	...	7.07
Housing	18.11	...	18.11
Urban Development	0.89	...	0.89
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	0.02	...	0.02
Social Security and Welfare	120.98	...	120.98
Crop Husbandry	1.26	...	1.26
Animal Husbandry	0.01	...	0.01
Fisheries	1.62	...	1.62
Co-operation	12.68	* (-) 0.01	12.67
Other Rural Development Programmes	0.01	...	0.01

* Net of debit and credit.

12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE

OTHER THAN ON REVENUE ACCOUNT - Contd.

	On 1 April 2024	During the year 2024-25	On 31 March 2025
	(₹ in crore)		
Capital and Other Expenditure - Concl.			
Loans and Advances - Concl.			
Village and Small Industries	22.25	...	22.25
Loans to Government Servants etc.	24.77	* (-) 0.55	24.22
Miscellaneous Loans	0.08	...	0.08
Total : Loans And Advances	210.10	(-) 0.56	209.54
Appropriation to Contingency Fund	...	500.00	...
Total : Capital and Other Expenditure	36,519.44	3,203.67	39,223.11
Deduct			
Contribution from Contingency Fund	...	...	...
Contribution from Miscellaneous	...	...	...
Contributions from Development funds etc.	...	...	...
Net - Capital and Other Expenditure	36,519.44	3,203.67	39,223.11
PRINCIPAL SOURCES OF FUNDS			
Debt -			
Internal Debt of the State Government	12,160.32	709.00	12,869.32
Loans and Advances from the Central Government	1,854.79	1,469.67	3,324.46
Small Savings, Provident Funds, etc.	1,459.77	(-) 139.57	1,320.20
Total - Debt	15,474.88	2,039.10	17,513.98

* Net of debit and credit.

12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE

OTHER THAN ON REVENUE ACCOUNT - Contd.

	On 1 April 2024	During the year 2024-25	On 31 March 2025
	(₹ in crore)		
Other Obligations			
Contingency Fund	...	311.50	311.50
Reserve Fund	1,951.30	(-) 39.28	1,912.02
Net Balances under Deposits	1,445.61	(-) 24.73	1,420.88
Civil Advances	(-) 2.60	...	(-) 2.60
Suspense less Cash Balance Investment Account	(-) 291.12	1.90	(-) 289.22
Remittances	(-) 796.21	(-) 153.18	(-) 949.39
	Total - Other Receipts	96.21	2,403.19
	Total - Debt and Other Receipts	2,135.31	19,917.17
Deduct			
(i) Cash Balance	(-) 486.33	(-) 5.84	(-) 492.17
(ii) Investments	1,280.87	50.26	1,331.13
	Net - Provision of Funds	2,090.89	19,078.21
Deduct Revenue Deficit (-) / Add Revenue Surplus (+)		1,112.78	
Add : Amount closed to Government Accounts		...	
Deduct : Inter State Suspense		...	
	Total	3,203.67	

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT - Concl'd.**

	On 1 April 2024	During the year 2024-25	On 31 March 2025
			(₹ in crore)
Progressive Net Capital and Other Expenditure		39,223.11	
Progressive Principal Sources of Funds		19,078.21	
Difference		20,144.90	
The difference of ₹20,144.90 crore is explained below :			
1.	Cumulative Revenue Surplus to the end of March 2025		20,632.67
2.	Net capital expenditure allocated to end of 1964-85 to the Territory Section of Accounts		5.69
3.	Net effect of balances under Debt heads allocated to end of 1964-65 to the Territory Section of Accounts from the books of the Government of India.		0.85
4.	Net effect of Balances under Debt, Deposits and Remittances heads allocated during 1971-72 on dropping from Central Accounts.		3.05
5.	Net effect of balances under Public Debt, adopted during 1972-73 on dropping from Central Books.		-2.62
6.	Adjustment of Balances under Suspense.		2.78
7.	Net effect of Balances under Debt, Deposits and Remittance heads adopted during 1983-84 on dropping from Central Books.		2.48
8.	Appropriation to Contingency Fund.		-500.00
		Total :	20,144.90

**13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND,
CONTINGENCY FUND AND PUBLIC ACCOUNT**

A. The following is a summary of balances as on 31 March 2025			
Debit Balances	Sector of the General Account	Name of Account	Credit Balances
(₹ in crore)			(₹ in crore)
		Consolidated Fund	
18,368.67	(a) A to D and Part of L (MH 8680 only)	Government Account	
	E	Public Debt	16,193.78
209.54	F	Loans and Advances	
		Contingency Fund	
500.00		Transfer to Contingency Fund	
		Contingency Fund	311.50
		Public Account	
	I	Small Savings, Provident Funds, etc.	1,320.20
	J	Reserve Funds	
		(i) Reserve Funds Bearing Interest	205.23
		(ii) Reserve Funds not bearing interest	1,706.80
1,331.13		(iii) Investments	

(a) Please see 'B' below to understand how this figure is arrived at.

**13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND,
CONTINGENCY FUND AND PUBLIC ACCOUNT - Contd.**

Debit Balances (₹ in crore)	Sector of the General Account	Name of Account	Credit Balances (₹ in crore)
		Consolidated Fund	
	K	Deposits and Advances	
		(i) Deposits bearing interest	220.48
		(ii) Deposits not bearing interest	1,200.39
2.60		(iii) Advances	
	L	Suspense and Miscellaneous	
...		Investments	
289.22		Other Items (Net)	
949.39	M	Remittances	
(-) 492.17	N	Cash Balance	
21,158.38		TOTAL	21,158.38

(b) There was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India regarding "Deposits with Reserve Bank" included in the Cash balance. The discrepancy is under reconciliation. See also Foot Note (A) of Statement No. 21 on page 284.

B. Government Account :

Under the system of book-keeping followed in Government Accounts, the amount booked under revenue, capital and other transactions of Government, the balances which are not carried forward from year to year in the accounts are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions.

**13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND,
CONTINGENCY FUND AND PUBLIC ACCOUNT - Concl'd.**

To this, the balances under Public Debt, Loans and Advances, Small Savings, Provident Fund, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (Other than Miscellaneous Government Account), Remittances and Contingency Fund, etc. are added and the closing cash balance at the end of the year is to be worked out and proved.

The other headings in this Summary take into account the balances under all accounts heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government as it does not take into account all the physical assets of the State, such as lands, buildings, communications, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

The net amount at the debit of Government Account at the end of the year has been arrived at as under :

Debit	Details	Credit
(₹ in crore)		(₹ in crore)
16,777.22	A. Amount at the Debit of the Government Account as on 1 April 2024	
	B. Receipt Heads (Revenue Account)	16,775.60
	C. Receipt Heads (Capital Account)	...
15,662.82	D. Expenditure Heads (Revenue Account)	
2,704.23	E. Expenditure Heads (Capital Account)	
...	F. Suspense and Miscellaneous (Miscellaneous Government Accounts)	...
	G. Amount at the debit of Government Account on 31 March 2025	18,368.67
35,144.27	TOTAL	35,144.27

Notes to Finance Accounts for the year 2024-25**1. Summary of Significant Accounting Policies:****(i) Reporting Entity:**

These accounts present the transactions of the Government of Manipur. The accounts of receipts and disbursement of the Government of Manipur have been compiled based on the initial accounts rendered by 13 Treasuries, 58 Public Works Divisions (33 Building and Roads, 25 Water Supply and Sanitation/ Public Health Engineering), 33 Forest Divisions, 26 Irrigation/ Water Resources Divisions, 5 Pay and Accounts Offices and Advices of the Reserve Bank of India. No accounts have been excluded at the end of the year.

(ii) Reporting Period:

The reporting period of these accounts is 01 April 2024 to 31 March 2025.

(iii) Reporting Currency:

The accounts of the Government of Manipur are reported in Indian Rupees (₹).

(iv) Form of Accounts:

Under Article 150 of the Constitution of India, the accounts of the Union and of the States shall be kept in such form as the Comptroller and Auditor-General of India may, with the approval of the President, prescribe. The word "form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads of accounts under which the transactions are to be classified, which forms the chart of accounts.

(v) Basis of Budget and Financial Reporting:

As per the provisions of Article 202 of the Constitution of India, a statement of estimated receipts and expenditure, the Annual Financial Statements (called Budget) for a financial year is presented to the legislature in form of grants/ appropriations before the commencement of the financial year. Budget is presented on gross basis without the recoveries and receipts which are otherwise permitted to be set off in reduction of expenditure. All grants / appropriations relating to heads of budget and accounts, whose balances are not carried forward, lapse at the end of the financial year.

Budget and Accounts: Both budget and accounts of the State follow the same accounting period, cash basis of accounting and uniform basis of classification. The accounts are classified as per the List of Major and Minor Heads to the level of Minor Heads as notified by the Controller General of Accounts in consultation with the Comptroller and Auditor General of India. Classification followed below Minor Heads is as agreed to by the Office of the Accountant General (Accounts and Entitlements) in each state.

A separate budget comparison statement is presented as Appropriation Accounts, which represent actual disbursements in comparison to the grant/ appropriations. The Appropriation Accounts are presented on gross basis and a reconciliation Statement is included in the Appropriation Accounts to reconcile the net figure in the Finance Accounts.

Cash basis: The accounts represent the actual cash receipts and disbursements during the reporting period with the exception of such book adjustments which are authorised. Receipts and disbursements in the Finance Accounts are on net basis; net of recoveries, deductions and refunds.

Book Adjustments: Book adjustments are non-cash transactions that appear in the accounts as adjustments/ settlements. Some of these transactions take place at the level of the account rendering units, *e.g.*, treasuries, divisions, *etc.*, for adjustments of deductions and recoveries from salaries to Revenue Receipts/ Loans/ Public Account, 'nil' bills for transfer of moneys between the Consolidated Fund and Public Account, *etc.*

Book adjustments are also carried out at Office of the Accountant General (A&E). These, amongst others, include booking for creation of and contribution to funds in Public Account by debit to Consolidated Fund (*e.g.*, State Disaster Response Fund, Central Road and Infrastructure Fund, Sinking Fund, *etc.*) crediting Reserve Funds/ Deposit heads of accounts in Public Account by debiting Consolidated Fund; annual adjustment of interest on General Provident Fund and State Government Group Insurance Scheme by debiting Major Head 2049-Interest Payments and crediting relevant Major Heads in Public Account; adjusting Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions, recoupment of Contingency Fund, *etc.*

Classification between Capital and Revenue Expenditure: Significant expenditure incurred with the object of acquiring tangible assets of a permanent nature (for use in the Government establishment and not for sale in the ordinary course of business) or enhancing the utility of existing assets, are broadly defined as Capital expenditure. Subsequent charges on maintenance, repair, upkeep and working expenses, which are required to maintain the assets in a running order as also all other expenses incurred for the day to day running of the establishment and administrative expenses are classified as Revenue expenditure. Capital and Revenue expenditure are shown separately in the Accounts.

Physical and Financial Assets and Liabilities: Physical Assets and Financial Assets (such as, investments, loans and advances made by the Government, *etc.*), as well as Liabilities, such as, debt, *etc.*, are measured at historical cost. Physical Assets are not depreciated, and financial assets are not amortized. Losses in Physical Assets at the end of their life are also not expensed or recognised.

Grants-in-Aid: In compliance with IGAS 2 – Accounting and Classification of Grants-in- Aid, Grants-in-Aid in cash is recognised as revenue expenditure at the time of disbursement even if it involves creation of assets by the grantee, except in cases specifically authorised by the President on the advice of the Comptroller and Auditor General of India. All grants received are recognised as revenue receipts. Details for meeting the requirements of accounting and classification of Grants-in-Aid given by the State Government are depicted in Statement 10 and Appendix III of the Finance Accounts. Detailed information in respect of Grants-in-Aid given in kind is not available.

Loan and Advances: In compliance with IGAS 3 - Loan and Advances made by Government, details of loans and advances made by the State Government are disclosed in Statements 7 and 18 of the Finance Accounts. The closing balances depicted in Statements as on 31 March 2025 are as provided by the State Government.

Prior Period Adjustments: In compliance with IGAS 4 – Prior Period Adjustment, the State Government carries out adjustment as per the existing procedure and discloses such information, which pertain to the prior period errors and covers entries requiring Prior Period Adjustments arising out of changes in Government decisions, which may impact current balances and progressive amounts during the earlier years for which accounts have been closed.

Retirement benefits: Retirement benefits disbursed during the reporting period as per the Pay-As-You-Go basis have been reflected in the accounts, but the future pension liability of the Government towards employees under the Old Pension scheme, *i.e.*, the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts under Major Head-2071.

(vi) Rounding off:

The statements present figures that are rounded off to ₹ in lakh and ₹ in crore as depicted at the top of the respective statements. Minor Difference of ₹0.01/ 0.02 lakh/crore, wherever occurring, between the Summary Statements and Detailed Statements in Volume-I and Volume-II respectively, is due to rounding of figures.

(vii) Cash Balance:

Cash balance as reported in the accounts is the balance of the State at the end of the 31st March of a year as recorded in the Account of the State Government with the Central Accounts Section of the Reserve Bank of India. The cash balance reflects the balance after cash transactions involving Consolidated Fund, the Contingency Fund and Public Account of the State for the year. Book adjustments do not affect the cash balance as they are non-cash transactions. Cash balance reported in the Finance Accounts is subject to reconciliation with the books of the Reserve Bank of India.

(viii) Disclosure of Contingent & Committed liabilities:

IGAS 1: ‘Guarantees given by the Governments’, Sector wise and Class-wise, details of guarantees are disclosed in Statements 9 and 20 of the Finance Accounts as per the details made available by the State Government.

The Government does not follow commitment accounting and the commitments are neither recorded nor the liability against commitment recognised in accounts. However, it discloses its future commitments under Appendix XII of the Finance Accounts.

(ix) Pass-through transactions:

Pass-through transactions in the nature of receipts collected by the State but required to be transferred to other entity are disclosed in the Notes to Finance Accounts, These may include transfer of 10 *per cent* of the collection of the year in the State CAMPA Fund to the National Fund on annual basis, transfer of two *per cent* of the royalty to the National Mineral Exploration Trust, labour cess collected and kept in Government Account and transferred to the Building and Other Construction Workers’ Welfare Board, transfer of Central share received by the State on Centrally Sponsored Schemes, Central Sector Schemes to Single Nodal Agency, transfer of NPS contributions from the designated major head in Public Account to designated fund manager, *etc.*

2. Compliance with the Accounting Framework:

(i) Non-freezing of accounts by treasuries after closing monthly accounts:

As per the existing practice, accounts once closed by the State and rendered to the Accountant General Office, should not be opened for any changes, as this would misrepresent the monthly account. Non-freezing of accounts by treasuries after closing monthly accounts may leave scope for data modification after submission of monthly accounts to the Office of the Principal Accountant General (A&E) and may lead to mismatch of figures/ data between PAG office and the State Government of Manipur. However, there is no provision for freezing of monthly accounts in the Integrated Financial Management System (IFMS) after closure of monthly accounts and sending them to the Office of the PAG (A&E), Manipur.

(ii) Operation of unauthorised heads:

No unauthorised heads were operated during the year 2024-25.

(iii) Opening of New Sub Heads/ Detailed Heads of Accounts without advice:

According to Article 150 of the Constitution of India, the accounts of the State are to be kept in the form as advised by the Comptroller and Auditor General of India. During the year 2024-25, the State Government of Manipur opened 110 new Sub Heads (46 under the Revenue Section, 64 under Capital section) in the budget, without seeking the advice or informing the Office of the Principal Accountant General (A&E). The State Government provided budget provisions under these heads and incurred expenditure of ₹307.51 crore under Revenue Section and ₹462.21 crore under Capital Section in these heads during 2024-25.

3. Consolidated Fund:

(i) Goods and Services Tax:

Goods and Services Tax (GST) was introduced with effect from 01 July 2017. During the year 2024-25, the State GST collection was ₹1,116.85 crore compared to ₹1,098.77 crore in 2023-24, registering an increase of ₹18.08 crore (1.65 per cent). This includes adjustment of Advance Apportionment of IGST amounting to ₹0.15 crore. In addition, the State received ₹2,691.05 crore as its share of net proceeds assigned to the State under Central Goods and Services Tax. The total receipts under GST were ₹3,807.90 crore as compared to ₹3,553.12 crore in 2023-24. The State received no compensation as Revenue receipt on account of loss of revenue arising out of implementation of GST during 2024-25.

The relevant figures are available in Statement No. 14 of the Finance Accounts.

(ii) Misclassification between Revenue and Capital Expenditure:

During the year 2024-25, Government of Manipur incorrectly budgeted and/or booked expenditure of ₹0.61 crore under Capital Section instead of Revenue Section as has been determined from the purpose of expenditure. The impact of misclassification on the Revenue/ Capital expenditure of the State is given under Paragraph 6-Impact on Receipt, Expenditure and Cash Balance. Due to misclassification the Revenue expenditure is understated and Capital expenditure is overstated to that extent.

This has a reference to Statement Nos. 4 B (under Others) and 16 of the Finance Accounts

(iii) Reconciliation between CCOs and Accountant General (A&E) of Receipts and Expenditure and Loans & Advances given by the State:

All Controlling Officers (COs) are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Principal Accountant General (A&E), Manipur. During the year 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. This included loans and Advances given by the State Government amounting to ₹0.55 crore (100 *per cent* of total loans and advances given by the State Government) were reconciled.

In comparison, receipts amounting to ₹23,248.22 crore (95.03 *per cent* of total receipts) and expenditure amounting to ₹18,232.36 crore (73.59 *per cent* of total expenditure) were reconciled by the State Government during 2023-24 *i.e.*, the previous year. During the last year, Loans and Advances given by the State Government amounting to ₹0.25 crore (100 *per cent* of total loans and advances given by the State Government) were reconciled.

(iv) Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts:

The Minor Head 800-Other Expenditure/800-Other Receipts is to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged since it renders the accounts opaque.

During the year 2024-25, ₹2,394.58 crore under 57 Major Heads of accounts, constituting 13.04 *per cent* of the total Revenue and Capital expenditure¹ (₹18,367.05 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. During the previous year 2023-24, ₹2,166.87 crore under 58 Major Heads of accounts, constituting 13.08 *per cent* of the total Revenue and Capital expenditure (₹16,570.34 crore) was classified under the Minor Head 800-Other Expenditure in the accounts.

Similarly, ₹325.88 crore under 25 Major Heads of Account, constituting 1.94 *per cent* of the total Revenue Receipts (₹16,775.60 crore) was classified under 800-Other Receipts in the accounts. During the previous year, ₹89.90 crore under 22 Major Heads of Account, constituting 0.61 *per cent* of the total Revenue Receipts (₹14,706.17 crore) was classified under 800-Other Receipts in the accounts.

This has reference to Statements 14, 15 and 16 of the Finance Accounts.

(v) Transfer of funds to Personal Deposit (PD) Accounts:

No PD account has been opened from the Consolidated Fund of the State.

(vi) Unadjusted Abstract Contingent (AC) Bills:

Financial Rules (Rule 290 of Central Treasury Rules) envisage that no moneys should be drawn from government treasury unless it is required for immediate disbursement. In emergent circumstances, Drawing and Disbursing Officers (DDOs) are authorised to draw sums of money through Abstract Contingent (AC) bills. In terms of the Central Treasury Rules, adopted by the Government of Manipur, DDOs are required to present Detailed Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure.

¹ This excludes Loans & Advances and Repayment of Public Debt.

However, there is no provision of time limit fixed for submission of DCC bills to enforce financial discipline. Delayed submission or prolonged non-submission of supporting DCC bills renders expenditure through AC bills opaque.

Out of 473 AC bills amounting to ₹3,208.05 crore drawn during the year 2024-25, 136 AC bills amounting to ₹933.35 crore (29.09 per cent) were drawn in March 2025. During the year, 108 AC bills amounting to ₹1,139.07 crore pertaining to the period from 2003-04 to 2024-25 were cleared. DCC Bills in respect of a total of 2,282 AC bills amounting to ₹9,448.82 crore due for adjustment as on 31 March 2025 were not received. Details of unadjusted AC bills due for adjustments are given in **Tables 1 and 2**.

Table 1: Details of unadjusted AC Bills as on 31st 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

Table 2: Details of unadjusted AC bills as on 31 March 2024

Year	Number of unadjusted AC Bills	Amount (₹ in crore)
Upto 2022-23	1,645	5,257.59
2023-24	272	2,122.25
Total	1,917	7,379.84

(vii) Utilisation Certificates (UCs) for Grants-in-Aid not received:

In terms of Rules 238(1) of the GFR 2017 as adopted by the Government of Manipur, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of the closure of the financial year. To the extent of non-submission of UCs, there is a risk that the amount shown in Finance Accounts may not have been spent for the purpose meant for.

During the year 2024-25, ₹4,613.11 crore pertaining to 292 outstanding UCs of previous years were cleared which includes 63 UCs amounting to ₹524.38 crore which were drawn in 2023-24. The position of outstanding UCs as on 31 March 2025 is given in **Table 3**.

Table 3: Position of outstanding UCs as on 31 March 2025

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. UCs for additions during the year 2024-25 of ₹1,768.54 crore involving 1,372 numbers of UCs, will be due in the year 2025-26.*

Table 4: Position of outstanding UCs as on 31 March 2024

Year	Number of UCs Outstanding	Amount (₹ in crore)
Upto 2022-23	5,342	12,671.25
2023-24	1,257	2,415.60
Total	6,599	15,086.85

This has reference to the Statement 10 and Appendix III of the Finance Accounts.

(viii) Interest Adjustment:

Government is liable to pay/ adjust interest in respect of balances under category J-Reserve Funds (a. Reserve Funds bearing interest) and K-Deposit and Advances (a. Deposits bearing interest), and for this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account.

Details of these Funds/ Deposits and interests paid by the Government during the year 2024-25 are given below:

(₹ in crore)

Funds/Deposits	Opening Balance on 01 April 2024	Basis for calculation of interest	Interest due	Interest paid	Interest short paid
8342-Other Deposits 117- Defined Contribution Pension Scheme for Government Employees	231.94	Interest calculated as per the rate of interest payable to General Provident Fund (7.10 per cent) in absence of rate of interest notified by the Government.	19.87	Nil	19.87
8121-General and Other Reserve Fund 129- State Compensatory Afforestation Deposit (SCAF)	230.39	As per the circulars issued by the Ministry of Environment, Forest & Climate Change, which is 3.35 per cent for 2024-25.	7.72	Nil	7.72
8121- General and Other Reserve Funds 122- State Disaster Response Fund (SDRF)	49.98	8.50 per cent: This should be as per the rate notified by the State or SDRF guidelines. At present, this is taken 2 per cent above the average WMAs (6.50 per cent).	6.01	Nil	6.01
8121- General and Other Reserve Funds 130- State Disaster Mitigation Fund (SDMF)	3	8.50 per cent: This should be as per the rate notified by the State or SDRF guidelines. At present, this is taken 2 per cent above the average WMAs (6.50 per cent).	0.26	Nil	0.26
8336- Civil Deposits 800- Other Deposits	2.36	Interest calculated at the rate of 2.35 per cent per annum (Fixed Repo rate - 1) i.e. 3.35-1=2.35 per annum	0.06	Nil	0.06
Total			33.92	Nil	33.92

Non-payment/ short payment of the interest amounting to ₹33.92 crore has led to

understatement of Revenue Expenditure by ₹33.92 crore.

This has reference to figures in Statements 15, 21 and 22 of the Finance Accounts.

(ix) Guarantees given by the Government:

In terms of the Manipur Ceiling on Government Guarantees Act, 2004, 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 to the second preceding year.

During the year, the State Government issued fresh guarantee of ₹98.42 crore. The outstanding guarantees of ₹1,505.82 crore as on 01 April 2024, worked out to 26.87 per cent of thrice the State's Own Tax Revenue Receipts of the year 2022-23 (₹1,867.90 x 3 = ₹5,603.70 crore) and are within the limits prescribed.

During 2024-25, no amount was received by the State Government towards guarantee commission. Under the Manipur Ceiling on Government Guarantee Act, 2004, the Government shall charge a minimum of one per cent of guaranteed amount as guarantee commission which works out ₹0.98 crore.

The relevant figures are available in Statements 9, 14 and 20 of the Finance Accounts.

(x) Expenditure on Ecology and Environment:

The expenditure incurred by the State Government towards ecology and environment is depicted in the Finance Accounts to the level of Minor Head under various functional head of accounts. During the year 2024-25, the Government of Manipur incurred expenditure of ₹164.43 crore against the budget allocation of ₹302.94 crore under Major Head 2402-Soil and Water Conservation, 2406-Forestry and Wildlife, 3435-Ecology and Environment, 4402-Capital Outlay on Soil and Water Conservation and 4406-Capital Outlay on Forestry and Wildlife.

During the previous year 2023-24, the Government of Manipur incurred expenditure of ₹132.92 crore against budget allocation of ₹467.55 crore under Major Head 2402-Soil and Water Conservation, 2406-Forestry and Wildlife, 3435-Ecology and Environment and 4406-Capital Outlay on Forestry and Wildlife.

This has reference to Statements 4, 15 and 16 of the Finance Accounts.

(xi) Expenditure relating to unforeseen/extraordinary events/ disaster:

During the year 2024-25, the Government of Manipur incurred expenditure of ₹120.91 crore (₹4.45 crore in previous year) on relief measures relating to unforeseen/ extraordinary events under Major Head 2245. The entire amount of ₹120.91 crore was Revenue Expenditure. The Government received ₹50.00 crore from the Central Government for this purpose, being Grants-in-Aid/ central assistance, etc., during 2024-25 which have been accounted for under Major Head 1601.

This has reference to Statements 2, 4, 14 and 15 of the Finance Accounts.

(xii) Writing off of Central Loans:

Further to the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in February 2012, had written off loans advanced to the

State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010, towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance. The Government of Manipur had made excess repayment of ₹7.08 crore to the end of 31 March 2014, of which, Ministry of Finance has adjusted ₹2.99 crore as on 31 March 2025.

This has reference to Statement 17 of the Finance Accounts.

(xiii) Loans given by the State Government:

In respect of old loans amounting to ₹152.83 crore involving 10 entities as on 31 March 2025, recoveries of principal have not been effected during the past several years, which includes loans pending since the year 1969-70.

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹209.54 crore to 246 Statutory Bodies/ Other entities (details are in additional disclosures to Statement 18 of the Finance Accounts). Consequently, the receivables of the State Government on this account could not be estimated.

The Principal Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Principal Accountant General (A&E)) to the loan sanctioning departments for verification and acceptance. However, no loanees have confirmed the balances. Details of information awaited from Departmental Officers for Reconciliation of Balances have been provided in Appendix-VII of the Finance Accounts.

This has reference to Statements 7 & 18 of the Finance Accounts.

(xiv) Committed Liabilities:

In terms of the Twelfth Finance Commission recommendations, action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a change over to the accrual-based system of accounting, some additional information in the form of statement is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The State Government has furnished the information on Committed Liabilities and the same has been reflected in Appendix-XII of Finance Accounts. However, the State Government has not furnished/ disclosed the full set of information in respect of committed liabilities.

(xv) Expenditure on Centrally Sponsored Schemes (CSSs):

During the year, the total on-budget expenditure booked under Centrally Sponsored Schemes was ₹3,769.25 crore (Revenue Expenditure ₹2,586.17 crore and Capital Expenditure ₹1,183.08 crore), which includes expenditure out of Central Share (₹3,160.25 crore) and State Share (₹609 crore) for Centrally Sponsored Schemes.

This has reference to Statements 15 and 16 of the Finance Accounts.

(xvi) Direct transfer of Central Scheme Funds by the Union Government to Implementing Agencies / Beneficiaries in the State:

As per the PFMS portal of the CGA, no amount was directly received by the implementing

agencies including beneficiaries (NGOs, Statutory organisations, Urban/ Rural Bodies, Beneficiaries, *etc.*) in the State during 2024-25. The direct transfer of fund to the implementing agencies has decreased by 100 *per cent* as compared to 2023-24 (from ₹174.42 crore to ₹0.00 crore) in 2024-25.

Details are given in Appendix-VI of the Finance Accounts.

(xvii) Off-Budget Liabilities of State Government, Implicit Subsidies and fiscal burden due to policy implications:

Off-Budget Borrowing is a liability of the Government in as much as the principal and the interest thereon invariably are serviced through the Government Budget, either as assistance or grant to the State entity. The Government did not disclose any off budget borrowing in their budget documents.

However, State Government disclosed the Off-Budget liabilities of ₹109.57 crore in their information to the Ministry of Finance, Government of India.

During the year, the State Government of Manipur provided ₹96.69 crore as Assistance/ Grants to Manipur Police Housing Corporation, Ltd. and Planning Development Authority (PDA), Manipur on account of Off-Budget borrowings against the budget provision of ₹137.71 crore.

(xviii) Transfer of funds to Single Nodal Agency (SNA):

Ministry of Finance, Government of India vide letter No. 1(13)PFMS/FCD/2020 dated 23 March 2021 had notified procedure for release of funds under Centrally Sponsored Scheme(CSS) and monitoring utilisation of the funds released through Single Nodal Agency (SNA). For each CSS, SNA is set up with own Bank Account in scheduled Commercial Bank authorized to conduct Government business by the State Government.

As per SNA 01 report from the PFMS, the State received ₹2,032.82 crore being Central share during the year in its Treasury Account. As on 31 March 2025, the Government transferred Central share of ₹2,479.90 crore and State share of ₹280.91 crore to the SNAs. Category of bills for transferring the amount to SNAs have not been intimated though called for (October 2025). Detailed vouchers and supporting documents of actual expenditure were not received by the Principal Accountant General Office from the SNAs. As per the SNAs report, ₹925.88 crore are lying unspent in the bank accounts of SNAs as on 31 March 2025.

(xix) Funds transferred to DDO Bank Account:

Information on funds transferred to DDO Bank Account during the year 2024-25 was not furnished by the State Government though called for (October 2025).

4. Contingency Fund:

In exercise of powers conferred by Section 4 of the Manipur Contingency Fund Act, 2024, the State Government made the Manipur Contingency Fund Rules, 2024 for regulating all matters connected with or ancillary to the custody of, payment of monies into and the withdrawal of monies from, the Contingency Fund of the State of Manipur. The Contingency Fund of Manipur has a corpus of ₹500 crore. During the year, State

Government withdrew an amount of ₹188.50 crore from the Contingency Fund. At the end of 2024-25, the amount of ₹188.50 crore remained un-recouped under various heads.

The details are as below:

Sl. No.	Major Heads	Amount (₹ in crore)
1	2055 – Police	123.86
2	2217 – Urban Development	25.64
3	2801 – Power	28.00
4	4235 – Capital Outlay on Social Security and Welfare	11.00

As on 31 March 2025, Contingency Fund has a balance of ₹311.50 crore.

Non-recoupage of Contingency Fund amounting to ₹188.50 crore has resulted in understatement of Revenue and Capital Expenditure to that extent.

This has reference to Statements 1, 2 and 21 of the Finance Accounts.

5. Public Account:

(i) National Pension System (NPS):

State Government employees recruited on or after 01 January 2005 are covered under the National Pension System (NPS), which is a Defined Contribution Pension Scheme. In terms of the scheme, the employee has to contribute 10 per cent of his/ her monthly pay and the State Government has to make a contribution at the rate of 10 per cent (14 per cent in the case of All India Service and other Central Government Employees working under the State Government). The entire amount has 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 was ₹585.73 crore (Employees' contribution ₹285.84 crore and Government's contribution ₹299.89 crore which includes ₹0.15 crore directly deposited by the State Government to NPS without routing through MH 2071). The detailed information on government contribution is available in Statement No. 15 of the Finance Accounts under Major Head 2071. During the year 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 NSDL. However, the State Government did not disclose the transfer of principal and interest to the NSDL due to un-transferred amount lying in the Public Account. Moreover, the service charge paid to the NSDL was also not disclosed by the State Government, resulting in understatement of revenue expenditure to that extent.

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. The cash balance of the Government was overstated by this amount.

This has reference to Statements 15 and 21 of the Finance Accounts.

(ii) (A) Reserve Funds bearing Interest:

(a) **State Disaster Response Fund (SDRF):** In terms of guidelines on constitution and

administration of the State Disaster Response Fund (under Major Head - '8121 General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 90:10. During the year 2024-25, the State Government received ₹50 crore as Central Government's share. The State Government's share during the year was ₹5.56 crore. The State Government did not transfer Central share and State share to the fund under Major Head 8121-122 SDRF. Non-transfer of ₹55.56 crore (Central share and State Share) to the fund resulted in understatement of Revenue expenditure to that extent and is given in Para 6. However, during the year the State Government deposited ₹57.74 crore (Central share ₹57.74 crore, State share ₹Nil crore) through challan to the Fund under Major Head 8121-122 SDRF for the financial year 2020-21 2021-22 & 2022-23. Further, the State Government booked disaster related expenditure of ₹111.55 crore under MH 2245-05-101-Transfer to Reserve Funds and Deposit Accounts – State Disaster Response Fund, which is not the prescribed Heads of Account as per LMMHA for budgeting and accounting of expenditure related to various calamities.

In addition, the State received ₹12.15 crore from the Central Government towards NDRF during the year 2024-25. However, the amount was not transferred to Public Account.

An amount of ₹111.55 crore was set off in the Major Head 2245 as expenditure met from the funds. No amount was invested from the Fund. The closing balance as on 31 March 2025 was ₹6.36 crore.

This has reference to Statements 14 and 21 of the Finance Accounts.

(b) State Disaster Mitigation Fund:

The State Disaster Mitigation Fund (SDMF) is to be constituted under section 48(1)(c) of the Disaster Management Act, 2005. This Fund is exclusively for the purpose of mitigation project in respect of disaster covered under State Disaster Response Fund (SDRF)/ National Disaster Response Fund (NDRF) guidelines and the State specific local disaster notified by the State Government from time to time. The State Government has created the SDMF by Order No. 12/2/99-RLF/II/4 dated 31 December 2010. The Central and State Government are required to contribute to the fund in the proportion *i.e.* 90:10. During the year 2024-25, the State Government did not receive any fund from the Central Government. However, State Government deposited ₹9.40 crore as State share for the financial year 2020-21.

An amount of ₹9.36 crore was set off in the Major Head 2245-05-901 Deduct - Amount met from State Disaster Mitigation Fund instead of MH 2245-08-902 as expenditure met from the funds. No amount was invested from the Fund. The closing balance as on 31 March 2025 was ₹3.04 crore.

(c) State Compensatory Afforestation Fund: In compliance with the instructions issued by the Ministry of Environment, Forests and Climate Change, Government of India, the State Governments are required to establish the State Compensatory Afforestation Fund (SCAF) under interest bearing section in Public Account of the State for amounts received from user agencies for undertaking Compensatory Afforestation.

During the year 2024-25, the State Government did not receive any amount from the user agencies. The Government also did not receive any amount from National Compensatory Afforestation Deposit. The State Government did not transfer any amount to the Fund under Major Head-8121-129-State Compensatory Afforestation Fund in Public Account as

on 31 March 2025.

The Government incurred an expenditure of ₹35.77 crore from the fund during the year. The balance in the State Compensatory Afforestation Fund as on 31 March 2025 was ₹194.62 crore.

(B) Reserve Funds not bearing Interest:

(a) Consolidated Sinking Fund: As per the Revised Scheme for Constitution and administration of the Consolidated Sinking Fund (CSF) of Government of Manipur issued by the State Government dated 09.05.2024, the Government should make conscious efforts towards building up the CSF corpus to 5 per cent of the outstanding liabilities within a span of five years. In the year 2024-25, Government of Manipur did not contribute to the Fund as against ₹850.85 crore to be contributed to the Fund within a span of five years till 2028-29. However, during the year 2024-25, State Government received ₹13.69 crore as interest from RBI and booked under 8222-01-101 which is reinvested in the Fund. The total accumulation of the Fund was ₹1,383.02 crore as on 31 March 2025 (₹1,369.32 crore as on 31 March 2024), which is more than five *per cent* of outstanding liabilities as on 01 April 2024. Out of this, an amount of ₹997.40 crore was invested.

(b) Guarantee Redemption Fund:

The State Government constituted the Guarantee Redemption Fund (GRF) to be administered by the RBI. The latest amendment to the Fund notification dated 09 May 2024 issued by the State Government, effective from the date of notification, stipulates that the State Government should make conscious efforts towards building up the GRF corpus to five *per cent* of outstanding guarantees within a span of five years from the date of constitution of the Fund.

During the year 2024-25, the State Government did not contribute to the Fund. However, the State Government received ₹36.57 crore as interest from the RBI which is booked under Major Head 8235-117. The total accumulation of the Fund was ₹323.54 crore as on 31 March 2025 (₹286.97 crore as on 31 March 2024), which constitutes 21.49 *per cent* of total outstanding guarantees, which is above the desirable level of five *per cent*.

Transactions in the Fund are depicted in Statements 21 and 22 of the Finance Accounts.

(iii) Central Road and Infrastructure Fund (CRIF):

The erstwhile Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF) vide GoI's Gazette notification dated 31 March 2018. The CRIF will be used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructure, *etc.*

In terms of the extant accounting procedure, the grants received by the State from the Centre are to be initially booked as Revenue Receipts under Major Head 1601. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head 8449-103-Subventions from Central Road and Infrastructure Fund through functional Major Head(s).

During the year 2024-25, the State Government received grants of ₹15.19 crore towards CRIF. The State Government did not transfer ₹15.19 crore to the Fund in the Public

Account as on 31 March 2025.

Non-transfer of ₹15.19 crore understated the Revenue Expenditure.

(iv) Suspense and Remittance Balances:

During the year 2024-25, expenditure for amount of ₹2.86 crore (Revenue ₹0.85 crore & Capital ₹2.01 crore) and receipts of ₹0.14 crore have been placed under suspense [Major Head 8658, Minor Head 102 (Objection Book Suspense)] by the Office of the Principal Accountant General(A&E), for want of documents like vouchers/ challans/ sanction letters, etc. Non-booking of receipts and expenditure to the respective Major Heads of accounts resulted understatement of receipts and expenditure of the State Government to that extent.

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads, worked out by aggregating the outstanding debit and credit balances separately under various heads, was ₹1,165.66 (Dr) crore under Major Heads 8658 and 8782 as on 31 March 2025 (₹1,034.64 crore as on 31 March 2024).

Non-clearance of outstanding balances under these heads affects the accuracy of receipt/expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the State Government.

(v) Cheques, Bills and Digital Payments:

Major Head 8670-Cheques and Bills has been inoperative since 1975-76 with a debit balance of ₹0.01 crore.

(vi) Building and other Construction Workers Welfare Cess:

The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers.

During the year 2024-25, the Government collected ₹0.86 crore (2023-24: ₹0.55 crore) as Labour Cess under Major Head 0045-112 and no amount was transferred (2023-24: Nil) to the Building and Other Construction Workers Welfare Board. The impact of booking of Labour Cess of ₹0.86 crore as Revenue has resulted in overstatement of Revenue Receipts to that extent.

As on 31 March 2025 un-transferred amount from the Major Head 0045-112 was ₹40.80 crore which included un-transferred balance of previous years *i.e.* ₹39.94 crore. The impact of non-transfer of Labour Cess of ₹0.86 crore has resulted in understatement of Revenue Expenditure to that extent.

(vii) Other Cesses levied by the State: The State Government did not levy and collect other cess during the year 2024-25.

(viii) Remittance to National Mineral Exploration Trust (NMET):

During 2024-25, the State Government didn't collect any amount on account of mineral concessions, fees and royalties.

(ix) Adverse Balance:

No adverse balances appear in the accounts during 2024-25.

(x) Cash Balance:

The Cash balance as on 31 March 2025 as per the record of Accountant General was ₹496.80 crore (Credit) and that reported by the RBI was ₹0.03 crore (Debit). There was a net difference of ₹496.77 crore (Credit), mainly due to pending reconciliation between the Treasury and Agency Bank. The difference is under reconciliation. The position for the last year, *i.e.*, as on 31 March 2024 was ₹490.29 crore. The difference was ₹498.54 crore as of June 2025.

The relevant figures are available in Statement No. 21 of the Finance Accounts.

6. Impact on Receipt, Expenditure and Cash Balance:

The impact on revenue expenditure of misclassifications/non-compliance to statutory provisions on the state's finances as brought out in the preceding paras is tabulated below:

(₹ in crore)

Para No.	Item	O/S RE	U/S of RE	O/S CE	U/S of CE	O/S RR	U/S of RR	O/S of CB	U/S CB
3 (ii)	Misclassification between revenue and capital	...	0.61	0.61	...	...	...	...	...
3 (viii)	Interest Adjustment	...	33.92	...	...	...	...	...	...
4	Un-recouped Contingency Fund	...	177.50	...	11.00	...	...	...	...
5 (i)	Non-transfer of NPS contribution to NSDL	...	...	...	...	...	...	218.12	...
5(ii)(A)(a)	Non-contribution of State matching share/ Central Share under MH 8121 in State Disaster Response Fund (SDRF)	...	55.56	...	...	...	...	...	...
5 (iii)	Central Road and Infrastructure Fund	...	15.19	...	...	...	...	...	...
5 (iv)	Objection Book Suspense	...	0.85	...	2.01	...	0.14	...	...
5 (vi)	Building and Other Construction Workers Welfare Cess	...	0.86	...	...	0.86	...	...	...
Total (net) impact	Overstatement (OS)/ Understatement (US)	...	284.49	0.61	13.01	...	0.14	218.12	...

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