

APPENDICES

Appendix 1.1

Part A: Structure and Form of Government Accounts

Structure of Government Accounts: The accounts of the State Government are kept in three parts - (i) Consolidated Fund; (ii) Contingency Fund; and (iii) Public Account.

Part I: Consolidated Fund

All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266 (1) of the Constitution of India.

Part II: Contingency Fund

Contingency Fund of State established under Article 267 (2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account

Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittance etc. which do not form part of the Consolidated Fund are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature.

Appendix 1.1 – contd.

PART B: Layout of Finance Accounts

The new format of Finance Accounts introduced from the year 2014-15, has been divided into two Volumes – Volume I and 2. Volume 1 represents the financial statements of the Government in summarized form while Volume 2 represents detailed financial statement. The layout of the Finance Accounts is chalked out in the following manner:

Statement	Layout
Volume I	
Statement No. 1	Statement of Financial Position
Statement No. 2	Statement of Receipts and Disbursements Annexure-Cash Balances and Investments of Cash Balances
Statement No. 3	Statement of Receipts (Consolidated Fund)
Statement No. 4	Statement of Expenditure (Consolidated Fund)
Statement No. 5	Statement of Progressive Capital expenditure
Statement No. 6	Statement of Borrowings and other Liabilities
Statement No. 7	Statement of Loans and Advances given by the Government
Statement No. 8	Statement of Investments of the Government
Statement No. 9	Statement of Guarantees given by the Government
Statement No. 10	Statement of Grants-in-aid given by the Government
Statement No. 11	Statement of Voted and Charged Expenditure
Statement No. 12	Statement on Sources and Application of Funds for Expenditure other than Revenue Account
Statement No. 13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account
	Notes to Accounts
Annexure	A Statement of Periodical/Other Adjustment
	B Statement of Major Head-wise Receipts booked under MH 800-Other Receipts
	C Statement of Major Head-wise Expenditure booked under MH 800-Other Expenditure
	D Statement of Controlling officers who have not reconciled
	E Statement of Rush of Expenditure towards the end of the year
Volume II Part I	
Statement No. 14	Detailed Statement of Revenue and Capital Receipts by Minor Heads
Statement No. 15	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No. 16	Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads
Statement No. 17	Detailed Statement of Borrowings and other Liabilities
Statement No. 18	Detailed Statement of Loans and Advances given by the Government
Statement No. 19	Detailed Statement of Investments of the Government
Statement No. 20	Detailed Statement of Guarantees given by the Government
Statement No. 21	Detailed Statement of Contingency Fund and Public Account
Statement No. 22	Detailed Statement on Investment of Earmarked Balances
Part II: Appendices	
I	Comparative Expenditure on Salary
II	Comparative Expenditure on Subsidy
III	Grants-in-aid given by the State Government (Scheme wise and Institution wise)
IV	Details of Externally Aided Projects
V	Plan Scheme Expenditure (Central and State Plan Schemes)
VI	Direct Transfer of Central Scheme Funds to Implementing Agencies in the State
VII	Acceptance and Reconciliation of Balances
VIII	(i) Financial Results of Irrigation Scheme (ii) Financial Results of Electricity Schemes
IX	Commitments of the Government-List of Incomplete Capital Works
X	Maintenance Expenditure with segregation of Salary and Non-Salary portion
XI	Major Policy Decisions of the Government during the year or new Schemes proposed in the Budget
XII	Committed Liabilities of the Government

Appendix – 1.1- contd.

Part C: Methodology Adopted for the Assessment of Fiscal Position

The norms/ceilings prescribed by the 13th Finance Commission for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the Legislature under the Act are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that Gross State Domestic Product (GSDP) is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure *etc.*, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP. The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

List of terms used in the Chapter I and basis for their calculation

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of the parameter (X)/ Rate of Growth of the parameter (Y)
Rate of Growth (RoG)	$[(\text{Current year Amount}/\text{Previous years Amount}) - 1] * 100$
Average	Trend of growth over a period of 5 years
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or Expenditure, as the case may be
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest payment}/[(\text{Amount of previous year's Fiscal Liabilities} + \text{current year's Fiscal Liabilities})/2] * 100$
Interest spread	GSDP growth – Weighted Interest rate
Quantum spread	$\text{Debt stock} * \text{Interest spread}/100$
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <i>minus</i> all Plan grants and Non-plan Revenue Expenditure excluding debits under 2048 – Appropriation for reduction or Avoidance of debt

Appendix 1.1- contd.

(Reference: Paragraph 1.1.1)

Part D: State Profile

Sl. No	Particulars		Figures		
1.	Area		22,327 sq. km.		
2	Population				
	a.	As per 2001 census	21.67 lakh		
	b.	As per 2011 census	25.70 lakh		
3	Density of Population (2001)(All India Average = 325 persons per sq km)		103 persons per sq. km.		
	Density of Population (2011)(All India Average = 382 persons per sq km)		115 persons per sq. km.		
4	Population below poverty line [^] (All India Average = 27.5 per cent)		17.30 per cent		
5	Literacy (2001) (All India Average = 64.80 per cent)		70.53 per cent		
	Literacy (2011) (All India Average = 74.04 per cent)		79.21 per cent		
6	Infant Mortality (per 1000 live births), 2011 (All India Average = 50 per 1000 live births)		16		
7	Gross State Domestic Product (GSDP) in 2014-15 at current prices		₹ 16364 crore (P)		
8	GSDP CAGR* (2005-06 to 2014-15)		Manipur	12.39 per cent	
Financial Data					
Particulars of CAGR		Figures (in per cent)			
		2005-06 to 2013-14		2013-14 to 2014-15	
		SCS states#	Manipur	SCS states#	Manipur
a	Revenue Receipts	13.72	14.83	15.34	9.82
b	Own Tax Revenue	16.00	22.22	13.19	9.33
c	Non Tax Revenue	10.67	16.59	(-) 6.78	(-) 29.51
d	Total Expenditure	13.86	12.77	20.99	22.67
e	Capital Expenditure	11.36	9.70	26.12	3.14
f	Revenue Expenditure on Education	16.09	10.03	17.68	26.79
g	Revenue Expenditure on Health	16.70	18.08	23.67	40.97
h	Salary & Wages	16.40	14.32	4.52	1.25
i	Pension	19.95	18.42	14.94	21.11

[^] The level of poverty is being determined on different measures and the data furnished by Planning Commission & National Sample Survey Organisation is one such indicator.

(P) – Provisinal Estimates

*Compounded Annual Growth Rate (GSDP - ₹ 5718 crore (2005-06) and ₹ 16364 crore (2014-15)

Based on 9 Special Category States such as (1) Assam, (2) Himachal Pradesh, (3) Manipur, (4) Meghalaya (5) Mizoram, (6) Nagaland (7) Sikkim, (8) Tripura & (9) Uttrakhand

(Source: Planning Commission and Economics and Statistics Department, Government of Manipur)

Appendix – 1.1- conclud.**(Reference: Paragraphs 1.1.3 and 1.10.3)****Part E: Fiscal Responsibility and Budget Management (FRBM) Act, 2005**

The State Government enacted the Manipur Fiscal Responsibility and Budget Management (FRBM) Act in August 2005 to ensure prudence in fiscal management and fiscal stability by achieving sufficient revenue surplus; reduction in fiscal deficit; prudent debt management consistent with fiscal sustainability; and greater transparency in fiscal operations of the Government. The Act prescribed the following fiscal targets for the State Government:

- (i) strive to remain revenue surplus by making a balance in revenue receipts and expenditure and build up further surplus;
- (ii) strive to bring down fiscal deficit to 3 *per cent* of the Gross State Domestic Product;
- (iii) limit the amount of outstanding Government guarantees as per the provisions of the Manipur Ceiling on State Government Guarantee Act, 2004 and
- (iv) follow a recruitment and wage policy, in a manner such that the total salary bill relative to revenue expenditure excluding interest payments and pensions does not exceed 35 *per cent*.

As per Manipur FRBM Rules 2005 (enacted in December 2005 and subsequently amended in January 2006, July 2006, July 2010 and October 2011) framed under the Act, the following fiscal targets in respect of revenue surplus and fiscal deficit were set:

- remain revenue surplus and build up further surplus having regard to the norms of Central Assistance for the State Plan and the tax and non-tax revenue potential of the State;
- reduce the fiscal deficit to a maximum of 3.5% of the Gross State Domestic Product by 2010-2011 and maintain it below 3.5% in succeeding financial years upto 2012-13 and thereafter reduce it to a maximum of 3% of the Gross State Domestic Product from 2013-14 and beyond; and
- maintain outstanding debt to a maximum of 65.80% of Gross State Domestic Product in 2010-11, 62.9% of Gross State Domestic Product in 2011-12, 60.1% of Gross State Domestic Product in 2012-13, 57.00% of Gross State Domestic Product in 2013-14 and 54.30% of Gross State Domestic Product in 2014-15.

Appendix 1.2
(Reference: Paragraph 1.1.2)

Abstract of Receipts and disbursements for the year 2014-15

(₹ in crore)

2013-14	Receipts	2014-15		2013-14	Disbursements	2014-15		
						Non-Plan	Plan	Total
Section-A: Revenue								
7282.79	I – Revenue receipts		7998.27	5718.83	I-Revenue expenditure-	4968.11	2299.18	7267.29
472.73	-Tax revenue	516.83		2441.07	General Services-	2737.39	13.74	2751.13
260.67	-Non-tax revenue	183.73		1603.66	Social Services of which	1085.2	942.86	2028.06
1438.79	-State's share of Union Taxes	1526.89		879.07	-Education, Sports, Art and Culture	719.50	391.72	1111.22
1769.87	-Non-plan Grants	1899.17		296.26	-Health and Family Welfare	196.90	220.76	417.66
2588.52	-Grants for State Plan Schemes	2929.12		102.54	-Water Supply, Sanitation, Housing and Urban Development	92.75	23.18	115.93
666.32	-Grants for Central and Centrally sponsored Plan Schemes	850.19		4.49	-Information and Broadcasting	3.77	1.39	5.16
85.89	-Grants for Special Schemes for NEC and for other purposes	92.34		132.22	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	11.51	146.09	157.60
				14.02	-Labour and Labour Welfare	10.41	2.96	13.37
				175.05	-Social Welfare and Nutrition	47.06	156.76	203.82
				0.01	-Others	3.30	-	3.30
				1338.61	Economic Services of which	816.15	1196.22	2012.37
				347.43	-Agriculture and Allied Activities	244.24	225.46	469.70
				155.50	-Rural Development	52.70	487.22	539.92
				73.08	-Special Areas Programmes	-	45.67	45.67
				79.23	-Irrigation and Flood Control	51.52	43.64	95.16
				324.63	-Energy	259.48	193.45	452.93
				94.28	-Industry and Minerals	45.62	32.54	78.16
				124.07	-Transport	131.78	-	131.78
				43.55	-Science, Technology and Environment	3.13	73.72	76.85
				96.84	-General Economic Services	27.68	94.52	122.20

				335.49	Grants-in-aid and Contributions	329.37	146.36	475.73
	II- Revenue deficit carried over to Section B			1563.96	II- Revenue Surplus carried over to Section B			730.98
7282.79	Total: Section A		7998.27	7282.79	Total: Section A			7998.27
Section-B: Others								
(-) 55.37	III – Opening Cash balance including Permanent Advances and Cash Balance Investment		463.84		III – Opening Overdraft from Reserve Bank of India			
-	IV – Miscellaneous Capital receipts		-	1291.89	IV – Capital Expenditure-	(-)0.52	1332.96	1332.44
				220.32	General Services-	-	208.81	208.81
				328.05	Social Services of which	0.01	547.62	547.63
				39.74	-Education, Sports, Art and Culture	-	129.19	129.19
				114.16	-Health and Family Welfare	-	158.64	158.64
				133.13	-Water Supply, Sanitation, Housing and Urban Development	0.01	228.02	228.03
				1.00	-Information and Broadcasting	-	2.15	2.15
				27.87	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	29.54	29.54
				12.15	-Social Welfare and Nutrition	-	0.08	0.08
				-	-Others			
				743.52	Economic Services of which	(-)0.53	576.53	576.00
				11.82	-Agriculture and Allied Activities	(-)0.53	7.28	6.75
				-	-Rural Development	-	-	-
				61.33	-Special Areas Programmes		68.43	68.43
				172.49	-Irrigation and Flood Control		181.09	181.09
				198.35	-Energy		38.89	38.89
				15.73	-Industry and Minerals		17.13	17.13
				-	-Science Technology and Environment	-	2.50	2.50
				252.66	-Transport		217.43	217.43
				31.14	-General Economic Services		43.78	43.78

1.23	V – Recoveries of Loans and Advances-		0.97	0.04	V – Loans and Advances disbursed-			0.34
	<i>-From Power Projects</i>	-			<i>-For Power Projects</i>	-		
<i>1.18</i>	<i>-From Government Servants</i>	<i>0.76</i>		<i>0.04</i>	<i>To Government Servants</i>	<i>0.34</i>		
<i>0.05</i>	<i>-From Others</i>	<i>0.21</i>			<i>-To Others</i>	-		
1563.96	VI – Revenue Surplus brought down		730.98		VI – Revenue Deficit brought down			-
382.68	VII – Public debt receipts-		489.40	260.07	VII – Repayment of Public debt			273.24
	<i>-External debt</i>	-	-		<i>External debt</i>			-
<i>382.68</i>	<i>-Internal debt other than Ways and Means Advances and overdrafts</i>	<i>489.40</i>		<i>115.07</i>	<i>-Internal debt other than Ways and Means Advances and Overdrafts</i>	<i>229.07</i>		
	<i>-Net transactions under Ways and Means Advances</i>	-		<i>97.92</i>	<i>-Net transactions under Ways and Means Advances</i>			
	<i>-Loans and Advances from Central Government</i>	-		<i>47.08</i>	<i>-Repayment of Loans and Advances to Central Government</i>	<i>44.17</i>		
	<i>-Net transactions under over- draft</i>							
	VIII – Appropriation to Contingency Fund		-		VIII – Appropriation to Contingency Fund			-
	IX – Amount transferred to Contingency Fund		-		IX – Expenditure from Contingency Fund			-
3883.75	X – Public Account receipts-		2901.43	3760.41	X – Public Account disbursement-			2858.83
<i>282.24</i>	<i>Small Savings and Provident Funds</i>	<i>290.93</i>		<i>179.13</i>	<i>-Small Savings and Provident Funds</i>	<i>204.64</i>		
<i>48.46</i>	<i>-Reserve Funds</i>	<i>64.55</i>		-	<i>-Reserve Funds</i>	-		
<i>137.17</i>	<i>Suspense and Miscellaneous</i>	<i>131.43</i>		<i>135.26</i>	<i>-Suspense and Miscellaneous</i>	<i>146.99</i>		
<i>2562.58</i>	<i>Remittances</i>	<i>1620.72</i>		<i>2578.29</i>	<i>-Remittances</i>	<i>1642.52</i>		
<i>853.30</i>	<i>Deposits and Advances</i>	<i>793.80</i>		<i>867.73</i>	<i>-Deposits and Advances</i>	<i>864.68</i>		
	XI – Closing Overdraft from Reserve Bank of India			463.84	XI – Cash Balance at end-			121.77
				<i>4.70</i>	<i>-Cash in Treasuries and Local Remittances</i>	<i>4.64</i>		

				(-)72.82	-Deposits with Reserve Bank	(-)297.96		
				36.87	-Departmental Cash Balance including permanent Advances	53.47		
				495.09	-Cash Balance Investment and Investment of earmarked fund	361.62		
13059.04	Total:		12584.89	13059.04	Total:			12584.89

Appendix – 1.3
(Reference: Paragraph 1.2.2)

Statement showing funds transferred to the State Implementing Agencies under Programmes/Schemes outside the State budget during 2014-15

(₹ in lakh)

Implementing Agency	Scheme	Amount
9 NGOs	Advocacy and Publicity	...
2 NGOs	- do -	0.75
2 NGOs (Individuals)	Archives and Archival Libraries	...
1 NGO (Individuals)	-do-	0.56
2 NGOs	-do-	0.61
25 NGOs	Assistance to Voluntary Organisation for providing Social Defence	2,92.32
14 NGOs	-do-	...
17 NGOs	Assistance to Voluntary Organisations for programmes related to Aged	...
	-do-	
39 NGOs		1,31.26
8 NGOs	Baba Saheb Ambedkar Hastashilpa Vikas Yojana	...
2 NGOs	-do-	2.85
S. Kula Women's College	Bioinformatics	16.32
4 NGOs	Biotechnology for Social Development	...
5 NGOs	-do-	32.14
Care and Share (Cash) Foundation	Biotechnology for Social Development	7.90
18 NGOs	Comprehensive Scheme for Combating Trafficking	1,43.95
9 NGOs	-do-	...
Community Development Programme Centre	Access and Equity	4.00
Directorate of Environment, D/o Environment and Forest, Govt. of Manipur	Alliance and R & D Mission	75.00
Manipur State Medicinal Plants Board, Manipur	National Medicinal Plants Board	6.20
Department of Commerce & Industries, Manipur	Infrastructure Development & Capacity Building	3,28.00
	NER- Textile Promotion Scheme	7,40.93
	Powerlooms	...
44 NGOs	Deen Dayal Disabled Rehabilitation Scheme	...
	-do-	
56 NGOs		2,25.12
76 NGOs	Design and Technical Development	...
14 NGOs	Design and Technical Upgradation Scheme	22.57
Foundation for Environment and Economic Development Services	Disha Programme for Women in Science	6.00
Galaxy Club	Detailed National Survey to Access the Extent Pattern	28.46
2 NGOs	Environment Information Education and Awareness	...

1 NGO	- do-	1.60
Manipur ENVIS Centre on Status of Environment and related issues	-do-	12.80
9 NGOs	Free Coaching and Allied Scheme for Minorities	...
14 NGOs	-do-	95.88
1 NGO	Free Coaching for SCs & OBCs	7.35
Society for Progressive Development	GIA for Research Publication and Monitoring	1.27
2 NGOs	-do-	...
Youth Development Services	GIA to Research/Academic Institution and Non-Governmental Voluntary Organisations	0.34
11 NGOs	GIA to NGOs for STs including Coaching & Allied Scheme and Award for Exemplary Service	2,23.00
Social Reformation & Development organization	Grants for Construction of Boys & Girls Hostel for SC & OBC	...
Revival Foundation	-do-	44.31
Integrated Rural Development & Education Organization (IRDEO)	-do-	44.30
23 NGOs	GIA to NGOs for SCs, OBCs and Research & Training	56.68
33 NGOs	-do-	...
Department of Social Welfare Govt. of Manipur	Gender Budgeting and Gender Disaggregated Data	2.78
State Institute of Rural Development Manipur	-do-	3.90
12 NGOs	Human Resource Development (HRD) , Handicraft	18.34
Department of Commerce and Industries	Human Resource Departement (ISDS)	311.70
1 NGO	Handicrafts – Infrastructure and Technical Development Scheme	14.14
Lilong Haoreibi College	HRD Biotechnology	15.72
S. Kula Women’s College	-do-	17.29
Manipur Renewable Energy Development Agency (MANIREDA)	Off Grid DRPS	1,57.47
Office of Agriculture Officer (Market Intelligence)	Integrated Scheme on Agriculture Marketing	0.14
2 NGOs	MDA Programme	0.50
Private Sector Companies	-do-	2.00
Assistance to IHMS FCIS etc	Institute of Hotel Management Catering Technology and Applied Nutrition Manipur	3,00.00
Manipur Handloom & Handicrafts Development Corporation, Ltd.	National Handloom Development Programme CS.	5.00
17 NGOs	National Mission for Empowerment of Woman Including IGMSY	1,06.63
16 NGOs	Marketing Support and Services & Export Promotion Scheme	...
4 NGOs		

Life Line Agency	-do-	25.89
	- do-	...
Deputy Commissioner, Imphal West	MPs Local Area Development Scheme (MPLADS)	10,00.00
Deputy Commissioner, Churachanpur	-do-	5,00.00
State Forest Development Agency, Manipur	National Medicinal Plants Board	5.00
	Afforestation and Management	...
State Agricultural Management & Extension Training Institute (SAMETI)	National Food Security Mission	...
State Health Society, Manipur, Imphal	National Rural Health Mission (NRHM)	5,78.00
Manipur Mountaineering and Tracking Association	National Programme for Youth and Adolescent Development General Component	...
		...
Sangai Foundation	-do-	...
9 NGOs	-do-	...
35 NGOs	-do-	78.27
Manipur Development Society	North Eastern Council	1,07.82
Directorate of Information and Public Relation, Manipur	-do-	0.08
Manipur Pollution Control Board	Pollution Abatement	38.17
98 NGOs (Dance and Cultural Organisations)	Promotion and Dissemination of Art and Culture	...
203 NGOs -do-	-do-	645.74
14 Individuals	-do-	6.21
5 NGOs	Promotion of Sports among Disabled	14.61
D. M. College of Science	Research and Development for Conservation	3.03
2 NGOs	Research and Development (Handicrafts)	5.00
13 NGOs	-do-	...
Sangai Foundation Agency	-do-	...
Manipur Renewable Energy Development	Renewable Energy for Rural Application for all Villages	5.88
Centre for Human Resource and Economic Development	Research Education Training and Outreach	1.50
Associate Action for Progressive Development Society, Manipur	Scheme for Infrastructure Development	2,45.67
Kuki Christian Church	Scheme for Leadership Development of Minority Women	...
15 NGOs	-do-	31.59
22 NGOs	-do-	...
Manipur Skill Development Society	Skill Development Initiative	...

Amelioration Society	-do-	28.20
14 NGOs	Scheme for the Welfare of Working Children in Need of Care and Protection	75.15
13 NGOs	-do-	...
The Women Welfare and Development Organisation	Scheme for Human Resource Development	...
The Socio Oriental Fast Industrial Association	-do-	0.50
The Socio Education and Economic Liberty	-do-	...
The Lamjing Thawan Association	-do-	...
Sangai Foundation Agency	Scheme for Leadership Development of Minority Women	3.22
Imphal East District Boys Scouts and Girls Guide Association Agency	-do-	...
People Advance in Social Service, Churachandpur	Scheme arising out of the Implementation of the Person With Disabilities	4.09
Education Research Cell	-do-	18.82
Manipur Science and Technology Council	State Science and Technology Programme	32.48
-do-	Science and Technology Programme for Socio Economic Development	91.96
12 NGOs	-do-	62.06
4 NGOs	Step Support to Training and Employment Programme for Women.	...
26 NGOs	-do-	2,20.33
Jana Shikshan Sansthans, Senapati	Support to NGOs, SRCs for Adult Education and Skill Development Merged Schemes of NGOs, JSS and SRCs.	15.00
Jana Shikshan Sansthan, Imphal West	-do-	29.97
Jana Shikshan Sansthan, Thoubal	-do-	29.96
Manipur Science and Technology Council	Technology Development Programme	...
United College, Lambung Chandel	-do-	5.00
Society's Abbatial Network for Greater Advancement (Sanga)	-do-	5.00
Imphal College	Technology Development Programme	4.00
Rural Development Organisation	Working Women Hostel (WWH)	30.00
Leirik Memorial Charitable Society	-do-	5.32
The Organisation for Unemployed Women Welfare Association	-do-	...
Th. Rajen Singh (Individual Agency)	Youth Hostel	1.44
Total :		74,63.04

Appendix 1.4
(Reference: Paragraph 1.3)

Time series data on the State Government finances

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Part A Receipts					
1. Revenue Receipts (i +ii+iii+iv)	5429.94	5653.55	6819.76	7282.79	7998.27
(i) Tax Revenue of which	267.05	368.07	332.83	472.73	516.83
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	227.57	296.92	258.52	395.74	433.33
State Excise	6.61	9.80	9.94	9.20	9.32
Taxes on Vehicles	4.44	13.21	15.83	18.73	20.77
Stamps and Registration fees	3.57	4.82	5.98	7.90	7.76
Land Revenue	1.29	0.84	1.24	1.12	1.42
Taxes on Goods and Passengers	0.90	1.40	1.43	1.24	1.20
Other taxes	22.67	40.74	39.85	38.76	43.03
Taxes and duties on electricity	Δ	0.34	0.04	0.04	-
(ii) Non-Tax Revenue	259.88	311.53	231.78	260.67	183.73
(iii) State's share of Union taxes and duties	990.57	1154.03	1317.83	1438.79	1526.89
(iv) Grants-in-aid from Government of India	3912.44	3819.92	4937.32	5110.60	5770.82
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	1.19	1.89	0.59	1.23	0.97
4. Total Revenue and Non-debt capital receipts (1+2+3)	5431.13	5655.44	6820.35	7284.02	7999.24
5. Public Debt Receipts of which	298.40	293.33	340.25	382.68	489.40
Internal Debt (excluding Ways and Means Advances and Overdrafts)	298.40	203.38	332.28	382.68	489.40
Net transactions under Ways and Means Advances and Overdrafts	-	89.95	7.97	-	-
Loans and Advances from the Government of India	-	-	-	-	-
6. Total Receipts in the Consolidated Fund (4+5)	5729.53	5948.77	7160.60	7666.70	8488.64
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	4008.55	5582.21	3921.37	3883.75	2901.43
9. Total Receipts of the State (6+7+8)	9738.08	11530.98	11081.97	11550.45	11390.07
Part B Expenditure/Disbursement					
10. Revenue Expenditure	4078.01	5006.92	5316.53	5718.83	7267.29
Plan	1098.57	1081.09	1066.20	1212.94	2299.18
Non-Plan	2979.44	3925.83	4250.33	4505.89	4968.11
General Services (including interest payments)	1642.75	2133.60	2281.83	2441.07	2751.13
Social Services	1238.47	1439.29	1528.22	1603.66	2028.06
Economic Services	1083.68	1257.37	1313.26	1338.61	2012.37
Grants-in-aid and contributions	113.11	176.66	193.22	335.49	475.73
11. Capital Expenditure	1,918.06	1695.41	1501.56	1291.89	1332.44
Plan	1917.07	1698.63	1493.69	1291.90	1332.96

	2010-11	2011-12	2012-13	2013-14	2014-15
<i>Non-Plan</i>	0.99	(-)3.22	7.87	(-)0.01	(-) 0.52
<i>General Services</i>	264.76	293.41	225.87	220.32	208.81
<i>Social Services</i>	600.73	477.32	354.04	328.05	547.63
<i>Economic Services</i>	1052.57	924.68	921.65	743.52	576
12. Disbursement of Loans and Advances	3.80	0.08	3.30	0.04	0.34
13. Total/Aggregate Expenditure (10+11+12)	5999.87	6702.41	6821.39	7010.76	8600.07
14. Repayments of Public Debt of which	115.02	160.24	171.81	260.07	273.24
<i>Internal Debt (excluding Ways and Means Advances and Overdrafts)</i>	69.75	95.31	127.81	115.07	229.07
<i>Net transactions under Ways and Means Advances and Overdrafts</i>	-	-	-	97.92	-
<i>Loans and Advances from Government of India</i>	45.27	64.93	44.00	47.08	44.17
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	6114.89	6862.65	6993.20	7270.83	8873.31
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	3634.11	5396.61	3772.34	3760.41	2858.83
19. Total disbursement by the State (16+17+18)	9749.00	12259.26	10765.54	11031.24	11732.14
Part C Deficits					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(+) 1351.93	(+) 646.63	(+) 1503.23	(+) 1563.96	(+) 730.98
21. Fiscal Deficit (-)/Surplus (+) (4-13)	(-) 568.74	(-) 1046.97	(-) 1.04	(+) 273.26	(-) 600.83
22. Primary Deficit(-)/ Surplus(+)(21+23)	(-) 203.96	(-) 649.53	(+) 431.97	(+) 718.18	(-) 127.64
Part D Other data					
23. Interest Payments (included in revenue expenditure)	364.78	397.44	433.01	444.92	473.19
24. Financial Assistance to local bodies etc.	41.09	50.78	64.86	128.42	586.49
25. Ways and Means Advances/Overdraft availed (days)	-	1	103	13	-
<i>Ways and Means Advances availed (days)</i>	-	1	72	13*	-
<i>Overdraft availed (days)</i>	-	-	31	8*	-
26. Interest on Ways and Means Advances/Overdraft	-	-	1.21	0.19	-
27. Gross State Domestic Product (GSDP)[@]	9137	11123	12696.65 (Q)	14323.69 (A)	16363.96(P)
28. Outstanding Fiscal liabilities	6192.26	6483.16	6800.94	7060.68	7357.38
29. Outstanding guarantees (year end) (including interest)	232.60	175.35	199.73**	215.30	192.95
30. Maximum amount guaranteed (year end)	196.04	195.55	193.38	197.45	197.45
31. Number of incomplete projects^s	21	96	11	37	9
32 Capital blocked in incomplete projects	132.18	391.69	316.16	144.53	36.70
Part E Fiscal Health Indicators					
I Resource Mobilization (in per cent)					
Own Tax revenue/GSDP	2.92	3.31	2.62	3.30	3.16
Own Non-Tax Revenue/GSDP	2.84	2.80	1.83	1.82	1.12

	2010-11	2011-12	2012-13	2013-14	2014-15
Central Transfers/GSDP	10.84	10.38	10.38	10.04	9.33
II Expenditure Management (in per cent)					
Total Expenditure/GSDP	65.67	60.26	53.73	48.95	52.55
Total Expenditure/Revenue Receipts	110.50	118.55	100.02	96.26	107.52
Revenue Expenditure/Total Expenditure	67.97	74.70	77.94	81.57	84.50
Expenditure on Social Services/Total Expenditure	30.65	28.60	27.59	27.55	29.95
Expenditure on Economic Services/Total Expenditure	35.60	32.56	32.76	29.70	30.10
Capital Expenditure/Total Expenditure	31.97	25.30	22.01	18.43	15.49
Capital Expenditure on Social and Economic Services/Total Expenditure	27.56	20.92	18.70	15.28	13.07
III Management of Fiscal Imbalances (in per cent)					
Revenue deficit (surplus)/GSDP	14.80	5.81	11.84	10.92	4.47
Fiscal deficit (surplus)/GSDP	(-) 6.22	(-) 9.41	(-) 0.008	1.91	(-) 3.67
Primary Deficit (surplus)/GSDP	(-) 2.23	(-) 5.84	3.4	5.01	(-) 0.78
Revenue Deficit/Fiscal Deficit	(-) 237.71	(-) 61.76	(-) 144541.35	572.33	(-) 121.66
Primary Revenue Balance/GSDP	18.80	9.39	15.25	14.03	7.36
Fiscal Liabilities/GSDP	67.77	58.29	53.56	49.29	44.96
Fiscal Liabilities/RR	114.04	114.67	99.72	96.95	91.99
Primary deficit <i>vis-à-vis</i> quantum spread	25.93	(-) 152.29	820.96	1504.37	414.62
Debt Redemption (Principal+Interest)/Total Debt Receipts	84.31	110.78	107.55	110.19	111.19
V Other Fiscal Health Indicators					
Return on Investment	Only ₹ 4000.00	Only ₹ 3000.00	Only ₹ 4000.00	Only ₹ 3000.00	Only ₹ 2000.00
Balance from Current Revenue (₹ in crore)	(-) 137.01	(-) 773.38	(-) 1457.11	(-) 533.53	(-) 806.54
Financial Assets/Liabilities	(-)69.42	(-)14.57	2.24	2.42	2.46

Δ only ₹ 26,000.00

@: GSDP figures as communicated by the State Government

§: Projects for which initial cost is more than ₹ one crore

Q: Quick, A: Advance and P: Provisional

* In 8 days Special WMA, Normal WMA and Overdraft were availed

** Due to re-conciliation of figures, as per Finance Accounts

Appendix 1.5
(Reference: Paragraph 1.9.1)
Assets and Liabilities of the Government of Manipur as on 31 March 2015

(₹ in crore)

As on 31.03.2014		Liabilities	As on 31.03.2015	
3680.35		Internal Debt -		3940.67
	2650.76	<i>Market Loans bearing interest</i>	2989.99	
	0.04	<i>Market Loans not bearing interest</i>	0.04	
	5.93	<i>Loans from Life Insurance Corporation of India</i>	5.93	
	148.28	<i>Loans from NABARD</i>	137.09	
	0.11	<i>Loans from SBI and others</i>	0.11	
	6.12	<i>Loans from National Co-operative Development Corporation</i>	6.12	
	798.70	<i>Special Securities issued to National Small Savings Fund of the Central Government</i>	772.67	
	70.41	<i>Other Loans</i>	28.72	
	-	<i>Ways and Means Advance</i>	-	
483.34		Loans and Advances from Government of India -		439.18
	0.06	<i>Pre 1984-85 Loans</i>	0.06	
	413.88	<i>Non-Plan Loans</i>	375.97	
	66.16	<i>Loans for State Plan Schemes</i>	60.21	
	-	<i>Loans for Central Plan Schemes</i>	-	
	-	<i>Loans for Centrally Sponsored Plan Schemes</i>	-	
	3.24	<i>Loans for Special Plan Schemes</i>	2.94	
	-	<i>Other Ways & Means Advances</i>	-	
	-	<i>Contingency Fund</i>	-	
1316.61		Small Savings, Provident Funds, etc.		1402.91
1370.05		Deposits		1299.74
210.34		Reserve Funds		274.88
9995.27		Deficit on Government Account		10726.25
	1563.96	<i>Add Revenue Surplus of the current year</i>	730.98	
	-	<i>Miscellaneous Deficit</i>		
	8431.31	<i>Accumulated Deficit at the beginning of the year</i>	9995.27	
17055.96		Total		18083.63
Assets				
16006.48		Gross Capital Outlay on Fixed Assets -		17338.92
	160.30	<i>Investments in shares of Companies, Corporations, etc.</i>	167.13	
	15846.18	<i>Other Capital Expenditure</i>	17171.79	
205.13		Loans and Advances -		204.50
	-	<i>Loans for Power Projects</i>		
	10.97	<i>Loans to Government servants and Miscellaneous loans</i>	10.55	
	194.16	<i>Other Development Loans</i>	193.95	
1.72		Advances		2.29
(-)72.82		Deposit with Reserve Bank and other banks		(-)297.96
263.76		Remittance Balance		285.56
115.03		Suspense and Miscellaneous Balance		130.59
536.66		Cash -		419.73
	4.70	<i>Cash in Treasuries and Local Remittances</i>	4.64	
	36.85	<i>Departmental Cash Balance</i>	53.45	
	0.02	<i>Permanent Advances</i>	0.02	
	315.10	<i>Cash Balance Investments</i>	125.65	
	179.99	<i>Investment of earmarked funds</i>	235.97	
17055.96		Total		18083.63

Appendix 1.6
(Reference: Paragraph 1.10.1)
Maturity Profile of debt¹

<i>(₹ in lakh)</i>			
Year of Maturity (Year of maturity from the beginning of 2015-16)	Internal Debt	Loans and advances from the Central Government	Amount
(1)	(2)	(3)	(4) (2 + 3)
2015-16(1)	1,91,92.17	- 1.46	1,91,93.63
2016-17(2)	2,18,16.96	4.82	2,18,21.78
2017-18(3)	2,24,26.89	11.33	2,24,38.22
2018-19(4)	3,85,40.45	9.10	3,85,49.55
2019-20(5)	3,06,36.28	7.60	3,06,43.88
2020-21(6)	3,17,96.54	20.16	3,18,16.70
2021-22(7)	4,12,10.54	28.50	4,12,39.04
2022-23(8)	2,75,00.00	520.62	2,80,20.62
2023-24(9)	3,59,43.00	178.43	3,61,21.43
2024-25(10)	4,75,55.65	4,22,23.23	8,97,78.88
2025-26(11)	15,15.00	108.90	16,23.90
2026-27(12)	0	227.41	227.41
2027-28(13)	0	145.21	145.21
2028-29(14)	0	423.92	423.92
(i) Sub-Total	31,81,33.48	4,39,10.69	36,20,44.17
(ii) Amount for which year of Maturity is not known	7,59,34.10	6.66	7,59,40.76
Total (i + ii)	39,40,67.58	4,39,17.35	43,79,84.93

¹ Maturity profile at the end of 2013-14, the amount indicated is Principal amount only

Appendix 1.7

Glossary of terms

Sl. No.	Terms	Description
1	State Implementing Agency	State Implementing Agency includes any Organization/Institution including Non-Governmental Organization which is authorized by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for SSA and State Health Mission for NRHM <i>etc.</i>
2	GSDP	GSDP is defined as total income of the State or market value of goods and services produced using labour and other factors of production at constant/current prices.
3	Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 1.67 implies that revenue receipts tend to increase by 1.67 percentage points, if the GSDP increases by one <i>per cent.</i>
4	Core Public and Merit goods	<i>Core public goods</i> are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good e.g. enforcement of law and order, security and protection of our rights; free air and other environmental goods and road infrastructure <i>etc.</i> <i>Merit goods</i> are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation <i>etc.</i>
5	Development Expenditure	The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances are categorized into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.
6	Fiscal Liabilities	Includes Internal Debt, Loans and Advances from GoI, Small Savings, Provident Funds, <i>etc.</i> , Deposits and other non-interest bearing obligations.
7	Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
8	Debt Stabilization	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.
9	Sufficiency of Non-debt receipts (Resource gap)	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
10	Net availability of borrowed funds	Difference between Debt receipt and debt redemption (Principal +Interest payments)
11	Non debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and incremental primary expenditure.

Appendix 2.1
(Reference: Paragraph 2.3.1)

Statement of various Grants/Appropriations where savings was more than ₹ one crore in each case or more than 25 per cent of the total provision

(₹ in lakh)

Sl. No.	Grant/ Appropriation	Total provision	Saving	Percentage
1	2	3	4	5
Revenue Voted				
1	1 - State Legislature	4393.54	268.49	6.11
2	3 - Secretariat	7262.92	854.88	11.77
3	4 - Land Revenue, Stamps & Registration and District Administration	7742.66	671.98	8.68
4	5 - Finance Department	99043.75	624.19	0.63
5	7 - Police	105413.35	8547.26	8.11
6	8 - Public Works Department	23195.45	4514.35	19.46
7	10 - Education	145255.83	40163.38	27.65
8	11 - Medical, Health and Family Welfare Services	46399.63	4634.15	9.99
9	12 - Municipal Administration, Housing and Urban Development	6742.30	1187.59	17.61
10	13 - Labour and Employment	1607.73	265.40	16.51
11	14 - Department of Tribal Affairs, Hills and Scheduled Caste Development	58394.33	6767.39	11.59
12	15 - Consumers Affairs, Food and Public Distribution	2047.22	495.78	24.22
13	17 - Agriculture	17849.74	1652.94	9.26
14	18 - Animal Husbandry and Veterinary including Dairy Farming	10690.77	3628.26	33.94
15	19 - Environment and Forest	16971.74	3871.81	22.81
16	20 - Community and Rural Development	113161.02	59357.87	52.45
17	21 - Commerce and Industries	12644.74	6636.24	52.48
18	23 - Power	47057.53	2053.42	4.36
19	26 - Administration of Justice	2935.95	793.36	27.02
20	27 - Election	1589.03	120.56	7.59
21	28 - State Excise	1918.14	159.39	8.31
22	30 - Planning	72373.16	62685.35	86.61
23	37 - Fisheries	2956.15	266.52	9.02
24	38 - Panchayat	13992.43	3745.08	26.77
25	39 - Sericulture	3278.50	1470.57	44.85
26	40 - Irrigation and Flood Control Department	7060.87	354.10	5.01
27	43 - Horticulture and Soil Conservation	8740.58	627.77	7.18
28	44 - Social Welfare Department	35936.87	19374.63	53.91
29	47 - Minorities and Other Backward Classes Department	5020.14	978.97	19.50
30	48 - Relief and Disaster Management	1818.82	249.55	13.72
31	49 - Economics and Statistics	1746.31	257.79	14.76
Revenue Charged				
32	8 - Public Works Department	120.00	83.00	69.17
33	26 - Administration of Justice	1170.67	195.34	16.69
Capital Voted				
34	1 - State Legislature	100.00	90.00	90.00
35	2 - Council Of Ministers	80.00	65.00	81.25
36	3 - Secretariat	750.00	250.00	33.33
37	5 - Finance Department	40.01	30.71	76.76
38	7 - Police	7967.36	3175.00	39.85
39	8 - Public Works Department	38350.61	10441.61	27.23

1	2	3	4	5
Capital Voted				
40	10 - Education	5897.32	2437.24	41.33
41	12 - Municipal Administration, Housing and Urban Development	9292.60	4578.42	49.27
42	13 - Labour and Employment	5.02	5.02	100.00
43	14 - Department of Tribal Affairs, Hills and Scheduled Caste Development	1537.36	213.83	13.91
44	15 - Consumers Affairs, Food and Public Distribution	300.00	300.00	100.00
45	17 - Agriculture	5813.00	5608.80	96.49
46	21 - Commerce and Industries	1737.32	809.30	46.58
47	22 - Public Health Engineering	18506.40	206.05	1.11
48	23 - Power	9484.21	5215.24	54.99
49	25 - Youth Affairs and Sports Department	11480.72	2502.71	21.80
50	26 - Administration of Justice	5082.00	1505.00	29.61
51	30 - Planning	45743.09	35694.56	78.03
52	36 - Minor Irrigation	11179.88	7623.35	68.19
53	39 - Sericulture	5000.00	4000.00	80.00
54	40 - Irrigation and Flood Control Department	45357.02	30190.59	66.56
55	41 - Art and Culture	1061.20	201.27	18.97
56	44 - Social Welfare Department	2264.10	2256.60	99.67
57	45 - Tourism	8256.75	3612.18	43.75
58	47 - Minorities and Other Backward Classes	3210.99	1390.32	43.30
Capital Charged				
59	Appropriation 2 - Interest Payment and Debt services	27706.36	382.61	1.38
Total		1195183.49	361289.26	

(Source: Appropriation Accounts)

Appendix 2.2
(Reference: Paragraph 2.3.2)

Statement showing expenditure incurred without provision during 2014-15

(₹ in lakh)

Sl No	No. and Name of Grant/Appropriation (Heads of Accounts)	Amount of Expenditure without provision	Reasons/Remarks
Grant No. 8 - Public Works Department			
1	5054 (SP).05.101.08(H)	79.90	Reasons for incurring expenditure without provisions have not been intimated (October 2015)
Grant No. 17 - Agriculture			
2	2401 (SP).00.800.36(V)	50.00	-do-
Grant No. 43 - Horticulture and Soil Conservation			
3	2552 (NEC).15.800.02(V)	71.36	-do-
4	2552 (NEC).15.800.03(H)	28.18	-do-
5	2552 (NEC).15.800.03(V)	7.81	-do-
Grant No. 44 - Social Welfare Department			
6	2235(NP).02.001.01(V)	1.00	-do-
7	2235(NP).02.102.67(V)	10.90	-do-
8	2235(NP).02.102.74(V)	75.00	-do-
9	2235(NP).02.102.82(V)	11.79	-do-
Grant No. 47 - Minorities and Other Backward Classes Department			
10	2225(SP).01.102.01(V)	1.72	-do-
Total		337.66	

*NP - Non-plan, CSS - Centrally Sponsored Scheme, SP - State Plan, NEC - North Eastern Council
(Source: Detailed Appropriation Accounts)

Appendix 2.3

(Reference: Paragraph 2.3.3)

List of Sub-Heads of Persistent Savings during 2010-15

(₹ in lakh)

Sl. No.	Heads of Accounts	Amount of savings				
		2010-11	2011-12	2012-13	2013-14	2014-15
Revenue-Voted						
1	2011 – Parliament/State/Union Territory Legislature (NP) 02 – State/Union Territory Legislature 101 – Legislative Assembly 08 – Members	69.75	179.23	214.45	197.57	157.11
2	2013 – Council of Ministers (NP) 101 – Salaries of Ministers & Dy. Ministers 03 – Salaries of Ministers & Dy. Ministers	25.71	24.11	18.69	22.15	37.41
3	2013 – Council of Ministers (NP) 108 – Tour Expenses 04 – Tour Expenses	25.41	18.58	24.45	29.47	39.89
4	2235 – Social Security & Welfare (NP) 01 – Rehabilitation 200 – Other Relief Measures 35 – Victims of Extremist Action	39.57	20.50	45.00	46.00	35.00
5	2059 – Public Works (NP) 60 – Other Buildings 053 – Maintenance & Repairs 09 – Functional Building	447.73	648.85	674.58	616.97	295.05
6	2216 – Housing (NP) 80 - General 800 – Other Expenditure 10 – Furnishing of Residential Quarters	18.42	20.42	20.42	22.00	22.00
7	3054 – Roads & Bridges (NP) 02 – Strategic Border Roads 337 – Road Works 27 – Work executed by BRTF	5.00	5.00	5.00	6.00	6.00
8	3054 – Roads & Bridges (NP) 04 – District & Other Roads 337 – Road Works 19 – Other District Roads	517.01	13.86	138.90	152.93	50.72
9	2216 – Housing (NP) 80 – General 001 – Direction and Administration 22 – Raj Bhavan	65.18	53.99	14.97	16.19	75.00
10	2217 – Urban Development (NP) 01 – State Capital Development 800 – Other Expenditure 03 – Duties of Transfer of Property	6.00	6.00	6.00	6.00	6.00
11	2070 – Other Administrative Services (NP) 003 - Training 01 – State Academy of Training	6.57	0.14	32.12	40.48	11.92
Capital -Voted						
12	7610 – Loans to Government Servant etc. (NP) 202- Advance for purchase of motor conveyance 13 – Loans to members	30.00	30.00	20.00	58.90	89.10
13	7610 – Loans to Government Servant etc. (NP) 201 – House Building Advances 05 – Loans to Ministers	40.00	40.00	40.00	40.00	40.00

14	7610 – Loans to Government Servant etc. (NP) 202- Advance for purchase of motor conveyance 05 – Loans to Ministers	40.00	40.00	30.00	40.00	25.00
15	7610 – Loans to Government Servant etc. (NP) 201 – House Building Advances 21 – Loans to All India Service Officers	13.75	17.50	25.00	23.20	17.50
16	4216 – Capital Outlay on Housing (P) 01 – Government Residential Buildings 106 – General Pool Accommodation 08 (V) – Building at District and Sib-Divisions	25.32	144.64	122.29	81.49	48.00
17	4702 – Capital Outlay on Minor Irrigation (P) 101 – Surface Water 05 – Pick up weir, Low Head Barrage, percolation tank (H)	57.69	60.00	35.00	30.00	340.00
18	4702 – Capital Outlay on Minor Irrigation (P) 101 – Surface Water 06 – River Lift Irrigation Schemes (H)	80.00	50.00	10.00	15.00	100.00

* H- Hill, V-Valley, NP-Non-plan, P- Plan and CSS- Centrally Sponsored Schemes

(Source: Records of Voucher Level Computerisation of the Office of the Accountant General (A&E))

Appendix 2.4
(Reference: Paragraph 2.3.4)

**Statement showing amount debited head-wise and credited to
'8449 – Other Deposits' during March 2015**

(in ₹)

Sl. No.	Name of Department	Debit Head	Credit Head	Amount Credited
1	Dy. Director HQ, Sericulture	2851	8449	100000000
2	Administrative Officer, Medical Directorate, Manipur	2210 & 2211	8449	37664650
3	Directorate of Economics & Statistics, Manipur	3451	8449	4558100
4	Joint Director, CAF&PD, Manipur	2408, 3456 & 4408	8449	2831906
5	Dy. Labour Commissioner, Govt. of Manipur	2230	8449	6250000
6	Addl. Director of Education.(S) Hills, Govt. of Manipur	2202	8449	1420000
7	Director of Education (S), Govt. of Manipur	2202	8449	3700000
8	C.E.O. District Council, Senapati	Not furnished by A&E Office	8449	476500000
9	Director, Social Welfare, Govt. of Manipur	Not furnished by A&E Office	8449	56824331
10	Dy. Director (RD & PR) Panchayat, Manipur	Not furnished by A&E Office	8449	125300000
11	Agriculture Officer (HQ), Imphal, Manipur	2415 & 2416	8449	7937597
12	Agriculture Officer (Public Relation), Govt. of Manipur	2416 & 2416	8449	127056000
13	Joint Director, MAHUD, Govt. of Manipur	2217	8449	18112000
14	Joint Director, DDO Tribal Affairs & Hills, Manipur	2225 & 4225	8449	207922250
15	Dy. Secretary (I.T)	3425	8449	503962492
16	I.G.P/ADM, DGP Office, Manipur	2055	8449	56294349
17	Dy. Director of Tourism	3452	8449	64040000
18	Under Secretary, GAD II	2052	8449	3471000
19	Accounts Officer/DDO Tribal Research Institute, Manipur	3425	8449	7600000
20	Dy. Director, YAS, Govt. of Manipur	2204	8449	130500000
21	Dy. Director Secretariat Planning Department. Govt. of Manipur	2052 & 2053	8449	93510662
22	Rice Breeder, Thoubal Rice Research	Not furnished by A&E Office	8449	210000000
23	Deputy Director (Soil Chemist)	Not furnished by A&E Office	8449	31280000
24	E.E. Electric Meter Relay & Testing	Not furnished by A&E Office	8449	437802000
25	Deputy Director TRY & Accounts.	Not furnished by A&E Office	8449	5395000
26	District Session Judge	Not furnished by A&E Office	8449	6224682
Total				2726157019

(Source: O/o The Accountant General (A&E), Manipur)

Appendix 2.5
(Reference: Paragraph 2.3.5)

Excess over provision of previous years requiring regularization

(₹ in crore)

Year	No. of Grants/ Appropriations	Grant/Appropriation No.	Amount of excess	Stage of consideration by Public Accounts Committee (PAC)
2010-11	7	5,46 (Revenue Voted), 17,22,36,41 and Appropriation No. 2 (Capital Charged)	62.42	PAC recommended for regularization (39th Report), but status of regularization not intimated yet (September 2014)
2011-12	14	13, 16, 22, 23, 28, 36, 37, 39, 45 and 49 (Revenue Voted), Appropriation No. 2 (Revenue Charged), 3 and 36 (Capital Voted) and Appropriation No. 2 (Capital Charged)	89.38	-do-
2012-13	4	39 and 40 (Revenue Voted), Appropriation No. 2 (Revenue Charged) and Appropriation No. 2 (Capital Charged)	541.42	Excess expenditure yet to be discussed by PAC
2013-14	2	Appropriation No. 2 (Revenue Charged) (Revenue Voted) Appropriation No. 2 (Capital Charged)	369.90	-do-
Total	27		1063.12	

(Source: Appropriation Accounts and PAC recommendation Report)

Appendix 2.6
(Reference: Paragraph 2.3.8)

Excess/Unnecessary/Insufficient re-appropriation of funds
(Savings(-)/Excess(+)) Rupees one crore and above

(₹ in lakh)

Sl. No.	Grants/Appropriation No.	Head of Account	Re-appropriation	Final excess(+)/ Saving(-)
Savings cases				
1	Grant 1 - State Legislature	2011.02.101.08(NP)	42.39	-157.11
2	Appropriation No. 2 – Interest Payment & Debt Services	2049.01.200.28(NP)	30.77	-205.07
3	Grant 3 - Secretariat	2052.00.090.17(NP)	-115.37	-540.58
4	Grant 4 - Land Revenue, Stamps and Registration and District Administration	2029.00.101.27(NP)	-24.29	-230.15
5	Grant 7 - Police	2055.00.101.20(NP)	411.25	-176.25
6	Grant 7 - Police	2055.00.104.03(NP)	-176.50	-290.53
7	Grant 7 - Police	2055.00.104.04(NP)	11.97	-379.63
8	Grant 7 - Police	2055.00.104.05(NP)	2.69	-119.57
9	Grant 7 - Police	2055.00.104.07(NP)	22.01	-225.80
10	Grant 7 - Police	2055.00.104.08(NP)	71.88	-531.13
11	Grant 7 - Police	2055.00.104.09(NP)	253.42	-232.19
12	Grant 7 - Police	2055.00.104.10(NP)	2.01	-210.00
13	Grant 7 - Police	2055.00.104.28(NP)	2.00	-362.54
14	Grant 7 - Police	2055.00.104.29(NP)	74.52	-319.52
15	Grant 7 - Police	2055.00.104.31(NP)	52.77	-269.82
16	Grant 7 - Police	2055.00.104.32(NP)	-111.33	-160.29
17	Grant 7 - Police	2055.00.104.33(NP)	11.75	-199.92
18	Grant 7 - Police	2055.00.109.16(NP)	354.60	-190.90
19	Grant 7 - Police	2055.00.109.17(NP)	105.20	-268.93
20	Grant 7 - Police	2055.00.109.22(NP)	63.48	-1861.19
21	Grant 7 - Police	2055.00.109.23(NP)	9.60	-203.25
22	Grant 7 - Police	2055.00.109.34(NP)	28.39	-222.69
23	Grant 7 - Police	2055.00.114.36(NP)	133.05	-215.74
24	Grant 7 - Police	2055.00.115.25(NP)	-725.86	-784.15
25	Grant 8 - Public Works Department	4059.01.051.11(V)	140.60	-347.54
26	Grant 8 - Public Works Department	5054.80.800.48(V)	127.17	-452.13
27	Grant 10 - Education	2202.01.101.19(NP)	-4219.63	-2332.97
28	Grant 10 - Education	2202.02.109.24(NP)	1378.57	-351.65
29	Grant 10 - Education	2202.03.103.11(NP)	179.64	-888.92
30	Grant 10 - Education	2202.04.001.07(NP)	344.36	-141.58
31	Grant 10 - Education	2202.01.800.82(V)	715.44	-22775.56
32	Grant 10 - Education	2202.03.103.31(H)	145.00	-337.01
33	Grant 10 - Education	2202.04.001.01(H)	226.50	-266.19

34	Grant 10 - Education	2202.80.800.72(V)	835.08	-364.12
35	Grant 10 - Education	4202.01.800.47(H)	115.00	-115.05
36	Grant 10 - Education	2202.03.800.17 [CSS(H)]	2570.40	-2570.40
37	Grant 10 - Education	2202.03.800.17 [CSS(V)]	5997.60	-5997.60
38	Grant 11 - Medical, Health and Family Welfare Services	2210.04.200.12(NP)	140.18	-212.10
39	Grant 12 - Municipal Administration, Housing and Urban Development	4217.01.800.12(V)	1019.00	-436.21
40	Grant 12 - Municipal Administration, Housing and Urban Development	4217.01.800.28(V)	-5040.00	-206.90
41	Grant 13 – Labour and Employment	2230.01.101.03(NP)	133.62	-195.00
42	Grant 14 – Department of Tribal Affairs, Hills and Scheduled Caste Development	3604.00.200.10(NP)	115.71	-2009.23
43	Grant 14 – Department of Tribal Affairs, Hills and Scheduled Caste Development	2225.02.800.14(V)	121.99	-1325.75
44	Grant 14 – Department of Tribal Affairs, Hills and Scheduled Caste Development	4225.01.800.33(V)	96.95	-356.36
45	Grant 14 – Department of Tribal Affairs, Hills and Scheduled Caste Development	4225.02.800.02(V)	-10.00	-261.00
46	Grant 14 – Department of Tribal Affairs, Hills and Scheduled Caste Development	4225.02.800.32(H)	-15.00	-210.00
47	Grant 14 – Department of Tribal Affairs, Hills and Scheduled Caste Development	2225.02.800.05[CPS(H)]	100.00	-100.00
48	Grant 17 - Agriculture	2705.00.800.08(H)	15.00	-365.00
49	Grant 17 - Agriculture	4705.00.103.01(H)	-29.00	-2000.00
50	Grant 17 - Agriculture	4705.00.103.01(V)	-370.00	-3209.80
51	Grant 18 – Animal Husbandry and Veterinary including Dairy Farming	2403.00.001.01(NP)	-59.69	-171.98
52	Grant 18 – Animal Husbandry and Veterinary including Dairy Farming	2403.00.001.05(NP)	-152.14	-563.06
53	Grant 18 – Animal Husbandry and Veterinary including Dairy Farming	2403.00.101.04(NP)	-142.70	-900.34
54	Grant 18 – Animal Husbandry and Veterinary including Dairy Farming	2403.00.102.09(NP)	-82.36	-658.62
55	Grant 18 – Animal Husbandry and Veterinary including Dairy Farming	2403.00.102.01(V)	499.33	-793.00
56	Grant 19 - Environment and Forest	2406.01.800.55(NP)	939.50	-169.81
57	Grant 19 - Environment and Forest	2406.01.105.05(H)	258.47	-119.57
58	Grant 19 - Environment and Forest	2406.04.101.15(H)	240.02	-240.02
59	Grant 19 - Environment and Forest	2552.23.800.29(V)	100.60	-100.60
60	Grant 20 – Community and Rural Development	2505.60.101.09(V)	118.42	-195.42
61	Grant 21 - Commerce & Industries	2851.00.001.01(NP)	-32.95	-167.48
62	Grant 21 - Commerce & Industries	2851.00.102.03(NP)	-7.75	-120.91
63	Grant 21 - Commerce & Industries	2851.00.103.42(H)	52.28	-560.00
64	Grant 21 - Commerce & Industries	2852.08.600.01(V)	36.45	-198.98
65	Grant 22 - Public Health Engineering	2215.01.001.01(NP)	387.61	-367.29
66	Grant 22 - Public Health Engineering	2215.01.101.03(NP)	-17.29	-100.43
67	Grant 22 - Public Health Engineering	4215.01.101.05(V)	277.50	-177.38
68	Grant 22 - Public Health Engineering	4215.01.102.14(V)	60.00	-336.16
69	Grant 22 - Public Health Engineering	4215.01.102.19(H)	-10.00	-311.97
70	Grant 22 - Public Health Engineering	4215.01.102.20(V)	237.45	-927.48
71	Grant 23 - Power	2801.80.80038(NP)	49.29	-881.13

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72	Grant 23 - Power	2801.80.80039(NP)	934.26	-3273.55
73	Grant 26 – Administration of Justice	2014.00.114.04(NP)	25.19	-326.10
74	Grant 28 – State Excise	2039.00.001.02(NP)	-18.88	-184.35
75	Grant 30 - Planning	3451.00.092.03(NP)	1.55	-102.05
76	Grant 30 - Planning	2575.02.800.17(V)	400.00	-3890.00
77	Grant 30 - Planning	3451.00.092.04(H)	500.00	-1500.00
78	Grant 30 – Planning	3451.00.800.17 (V)	-6751.22	-2067.03
79	Grant 36 - Minor Irrigation	4702.00.800.02(H)	-300.00	-3617.40
80	Grant 36 - Minor Irrigation	4702.00.800.02(V)	300.00	-3717.44
81	Grant 39 – Sericulture	2851.00.103.10(V)	696.96	-696.96
82	Grant 40 - Irrigation and Flood Control Department	2711.01.001.03(NP)	-83.79	-117.06
83	Grant 40 - Irrigation and Flood Control Department	2700.05.001.01(H)	147.06	-585.39
84	Grant 40 - Irrigation and Flood Control Department	4552.03.800.04(V)	150.00	-150.00
85	Grant 40 - Irrigation and Flood Control Department	4700.03.800.11(V)	-16470.00	-5258.49
86	Grant 40 - Irrigation and Flood Control Department	4700.04.800.12(V)	-135.00	-172.38
87	Grant 40 - Irrigation and Flood Control Department	4711.01.103.03(V)	-5856.62	-1133.94
88	Grant 44 - Social Welfare Department	2235.02.102.40(V)	-81.19	-131.26
89	Grant 44 - Social Welfare Department	2235.02.104.32(H)	3.41	-933.60
90	Grant 44 - Social Welfare Department	2235.02.106.19(H)	-7.50	-650.06
91	Grant 44 - Social Welfare Department	2235.02.106.19(V)	7.50	-1273.72
92	Grant 44 - Social Welfare Department	2235.02.102.14[CSS(V)]	24.35	-240.57
93	Grant 45 – Tourism	4552.01.101.01(V)	107.55	-107.55
94	Grant 45 – Tourism	5452.01.101.08(V)	457.73	-457.73
95	Grant 45 – Tourism	5452.01.101.11(V)	291.38	-291.38
96	Grant 45 – Tourism	5452.01.101.14(V)	553.72	-553.72
97	Grant 49 – Relief and Disaster Management	2245.80.102.02(V)	29.03	-179.68
Sub Total			-16987.89	-95858.06
Excess Cases				
98	Appropriation No. 2- Interest Payment & Debt Services	2049.01.123.43(NP)	0.34	468.95
99	Appropriation No. 2- Interest Payment & Debt Services	2049.01.200.35(NP)	-30.77	163.03
100	Grant 4 – Land Revenue, Stamps and Registration and District Administration	2029.00.103.27(NP)	-14.19	112.53
101	Grant 5 – Finance Department	2071.01.111.28(NP)	24.79	214.28
102	Grant 8 - Public Works Department	5054.04.800.46(V)	30.74	144.40
103	Grant 8 - Public Works Department	5054.80.800.48(V)	-452.91	441.93
104	Grant 10 – Education	2202.80.003.08(NP)	4.55	354.02
105	Grant 10 – Education	4202.01.203.97(V)	25.00	366.16
106	Grant 10 – Education	4202.01.800.47(V)	91.01	115.00
107	Grant 10 - Education	2202.01.800.13[CSS(V)]	-7536.65	4796.07
108	Grant 10 - Education	2202.02.800.14[CSS(V)]	-888.56	825.25

109	Grant 12 – Municipal Administration, Housing and Urban Development	4217.01.800.10(V)	116.74	254.64
110	Grant 14 – Department of Tribal Affairs, Hills and Scheduled Caste Development	4225.01.800.32(V)	20.00	142.54
111	Grant 14 – Department of Tribal Affairs, Hills and Scheduled Caste Development	4225.02.800.32(V)	351.00	470.99
112	Grant 19 – Environment and Forest	2406.04.101.01(V)	-239.96	240.02
113	Grant 20 – Community and Rural Development	2505.60.101.09(H)	-118.42	213.08
114	Grant 20 – Community and Rural Development	2575.02.800.16(H)	4.78	3478.00
115	Grant 21 – Commerce and Industries	4851.00.800.84(V)	75.00	455.40
116	Grant 22 - Public Health Engineering	2215.01.101.10(NP)	-67.00	436.09
117	Grant 22 - Public Health Engineering	4215.01.102.20(H)	1579.19	1488.31
118	Grant 28 – State Excise	2039.00.001.01(NP)	-0.01	155.74
119	Grant 30 – Planning	3451.00.092.04(V)	550.00	1500.00
120	Grant 44 – Social Welfare Department	2235.02.102.40(H)	-34.79	207.20
121	Grant 44 – Social Welfare Department	2235.02.104.32(V)	-3.41	326.81
122	Grant 48 – Relief and Disaster Management	2245.80.102.02(NP)	-0.10	165.89
<i>Sub Total</i>			-6513.63	17536.33
Total			-23501.52	-78321.73

(Source: Detailed Appropriation Accounts)

Appendix 2.7
(Reference: Paragraph 2.3.9)

Statement showing cases of substantial surrenders (exceeding ₹ 10 crore) made during the year 2014-15

(₹ in crore)

Sl No.	Name of Grant	Head of Account	Total provision (O+S)	Amount surrendered	Percentage of surrender
1	2	3	4	5	6
1	12 - Municipal Administration Housing and Urban Development	4217 - Capital Outlay on Urban Development			
		01 - State Capital Development			
		800 - Other Expenditure			
		28 - JNNURM	75.00	36.04	48.05
2	19 - Environment and Forest	2406 - Forestry and Wild Life			
		01 - Forestry			
		800 - Other Expenditure			
		58 - Scheme under EAP	50.00	28.80	57.60
3	30 - Planning	3451 - Secretariat Economic Services			
		00 -			
		092 - Other Offices			
		13 - Special Development Fund	188.97	179.50	94.99
4	30 - Planning	3451 - Secretariat Economic Services			
		00 -			
		092 - Other Offices			
		26 - Earmarked resource to bridge the gap in Plan Finance	300.00	300.00	100.00
5	30 - Planning	3451 - Secretariat Economic Services			
		00 -			
		800 -Other Expenditure			
		17 - Schemes under NLCPR	98.18	68.18	69.44
6	30 - Planning	4059 - Capital Outlay on Public Works			
		01 - Office Buildings			
		101 - Construction-General Pool Accommodation			
		01 - Special Plan Assistance	450.00	356.31	79.18
7	39 - Sericulture	4851 - Capital Outlay on Village and Small Industries			
		00 -			
		107 - Sericulture Industries			
		14 - Sericulture Project	50.00	40.00	80.00
8	40- Irrigation and Flood Control Department	4700 - Capital Outlay on Major Irrigation			
		03 - Thoubal River Irrigation Project			
		800 - Other Expenditure			
		11 - Thoubal River Irrigation Project	309.17	159.37	51.55
9	40- Irrigation and Flood Control Department	4711 - Capital Outlay on Flood Control Projects			
		01 - Flood Control			
		103 - Civil Works	102.47	62.40	60.90
		Total	1623.79	1230.60	

(Source: Detailed Appropriation Accounts)

Appendix 2.8
(Reference: Paragraph 2.3.11)

Statement of various Grants/Appropriations in which savings occurred but no part of which had been surrendered

(₹ in lakh)

Sl. No.	Grants/Appropriation No.	Total Provision	Expenditure	Saving
Revenue Voted				
1	1- State Legislature	4393.54	4125.05	268.49
2	3- Secretariat	7262.92	6408.04	854.88
3	4- Land Revenue, Stamps & Registration and District Administration	7742.66	7070.68	671.98
4	5 - Finance Department	99043.75	98419.56	624.19
5	7- Police	105413.35	96866.09	8547.26
6	8 - Public Works Department	23195.45	18681.10	4514.35
7	10- Education	145255.83	105092.45	40163.38
8	11 - Medical, Health and Family Welfare Services	46399.63	41765.48	4634.15
9	13- Labour and Employment	1607.73	1342.33	265.40
10	14 - Department of Tribal Affairs, Hills and Scheduled Caste Development	58394.33	51626.94	6767.39
11	16 - Co-operation	1881.10	1839.02	42.08
12	17- Agriculture	17849.74	16196.80	1652.94
13	18 - Animal Husbandry and Veterinary including Dairy Farming	10690.77	7062.51	3628.26
14	20 - Community and Rural Development	113161.02	53803.15	59357.87
15	21 - Commerce and Industries	12644.74	6008.50	6636.24
16	23 - Power	47057.53	45004.11	2053.42
17	24 - Vigilance Department	295.30	290.32	4.98
18	25 - Youth Affairs and Sports Department	4259.09	4198.71	60.38
19	26 - Administration of Justice	2935.95	2142.59	793.36
20	27 - Election	1589.03	1468.47	120.56
21	31 - Fire Protection and Control	1200.60	1113.70	86.90
22	33 - Home Guards	1059.21	1005.51	53.70
23	34 - Rehabilitation	485.19	438.93	46.26
24	38 - Panchayat	13992.43	10247.35	3745.08
25	40 - Irrigation and Flood Control Department	7060.87	6706.77	354.10
26	41 - Art and Culture	2160.00	2078.07	81.93
27	42 - State Academy of Training	692.31	617.81	74.50
28	44 - Social Welfare Department	35936.87	16562.24	19374.63
29	45 - Tourism	904.49	896.05	8.44
30	46 - Science and Technology	607.29	586.83	20.46
31	47 - Minorities and Other Backward Classes Department	5020.14	4041.17	978.97
32	48 - Relief and Disaster Management	1818.82	1569.27	249.55
33	49 - Economics and Statistics	1746.31	1488.52	257.79
34	50 - Information Technology	6157.68	6156.14	1.54
Revenue Charged				
35	1 - State Legislature	49.13	43.04	6.09
36	Appropriation 1 - Governor	400.82	365.14	35.68
37	Appropriation 3 - Manipur Public Service Commission	480.54	424.65	55.89
38	5 - Finance Department	10.01	7.57	2.44
39	8 - Public Works Department	120.00	37.00	83.00
40	26 - Administration of Justice	1170.67	975.33	195.34
Capital voted				
41	2 - Council Of Ministers	80.00	15.00	65.00

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42	3 - Secretariat	750.00	500.00	250.00
43	5 - Finance Department	40.01	9.30	30.71
44	7 - Police	7967.36	4792.36	3175.00
45	8 - Public Works Department	38350.61	27909.00	10441.61
46	10 - Education	5897.32	3460.08	2437.24
47	11 - Medical, Health and Family Welfare Services	16050.45	16038.30	12.15
48	14 - Department of Tribal Affairs, Hills and Scheduled Caste Development	1537.36	1323.53	213.83
49	15 - Consumers Affairs, Food and Public Distribution	300.00	0.00	300.00
50	18 - Animal Husbandry and Veterinary including Dairy Farming	212.36	209.82	2.54
51	21 - Commerce and Industries	1737.32	928.02	809.30
52	22 - Public Health Engineering	18506.40	18300.35	206.05
53	23 - Power	9484.21	4268.97	5215.24
54	25 - Youth Affairs and Sports Department	11480.72	8978.01	2502.71
55	26 - Administration of Justice	5082.00	3577.00	1505.00
56	36 - Minor Irrigation	11179.88	3556.53	7623.35
57	41 - Art and Culture	1061.20	859.93	201.27
58	44 - Social Welfare Department	2264.10	7.50	2256.60
59	45 - Tourism	8256.75	4644.57	3612.18
60	47 - Minorities and Other Backward Classes Department	3210.99	1820.67	1390.32
Capital Charged				
61	Appropriation 2 – Interest Payment and Debt services	27706.36	27323.75	382.61
Total		963302.24	753295.68	210006.56

(Source: Appropriation Accounts)

Appendix 2.9
(Reference: Paragraph 2.3.11)

Statement showing details of saving of ₹ one crore and above not surrendered

(₹ in lakh)

Sl. No.	Grant No.	Total provision	Expenditure	Saving	Surrender	Saving not surrendered
(1)	(2)	(3)	(4)	(5)	(6)	(7) (5-6)
Revenue Voted						
1	1 - State Legislature	4393.54	4125.05	268.49	0.00	268.49
2	3 - Secretariat	7262.92	6408.04	854.88	0.00	854.88
3	4 - Land Revenue, Stamps & Registration and District Administration	7742.66	7070.68	671.98	0.00	671.98
4	5 - Finance Department	99043.75	98419.56	624.19	0.00	624.19
5	7 - Police	105413.35	96866.09	8547.26	0.00	8547.26
6	8 - Public Works Department	23195.45	18681.10	4514.35	0.00	4514.35
7	10 - Education	145255.83	105092.45	40163.38	0.00	40163.38
8	11 - Medical, Health and Family Welfare Services	46399.63	41765.48	4634.15	0.00	4634.15
9	12 - Municipal Administration, Housing and Urban Development	6742.30	5554.71	1187.59	0.46	1187.13
10	13 - Labour and Employment	1607.73	1342.33	265.40	0.00	265.40
11	14 - Department of Tribal Affairs, Hills and Scheduled Caste Development	58394.33	51626.94	6767.39	0.00	6767.39
12	15 - Consumers Affairs, Food and Public Distribution	2047.22	1551.44	495.78	109.75	386.03
13	17 - Agriculture	17849.74	16196.80	1652.94	0.00	1652.94
14	18 - Animal Husbandry and Veterinary including Dairy Farming	10690.77	7062.51	3628.26	0.00	3628.26
15	19 - Environment and Forest	16971.74	13099.93	3871.81	2879.62	992.19
16	20 - Community and Rural Development	113161.02	53803.15	59357.87	0.00	59357.87
17	21 - Commerce and Industries	12644.74	6008.50	6636.24	0.00	6636.24
18	23 - Power	47057.53	45004.11	2053.42	0.00	2053.42
19	26 - Administration of Justice	2935.95	2142.59	793.36	0.00	793.36
20	27 - Election	1589.03	1468.47	120.56	0.00	120.56
21	30 - Planning	72373.16	9687.81	62685.35	54768.64	7916.71
22	38 - Panchayat	13992.43	10247.35	3745.08	0.00	3745.08
23	39 - Sericulture	3278.50	1807.93	1470.57	605.15	865.42
24	40 - Irrigation and Flood Control Department	7060.87	6706.77	354.10	0.00	354.10
25	43 - Horticulture and Soil Conservation	8740.58	8112.81	627.77	111.42	516.35
26	44 - Social Welfare Department	35936.87	16562.24	19374.63	0.00	19374.63
27	47 - Minorities and Other Backward Classes Department	5020.14	4041.17	978.97	0.00	978.97
28	48 - Relief and Disaster Management	1818.82	1569.27	249.55	0.00	249.55

29	49 - Economics and Statistics	1746.31	1488.52	257.79	0.00	257.79
Revenue Charged						
30	26 - Administration of Justice	1170.67	975.33	195.34	0.00	195.34
Capital Voted						
31	3 - Secretariat	750.00	500.00	250.00	0.00	250.00
32	7 - Police	7967.36	4792.36	3175.00	0.00	3175.00
33	8 - Public Works Department	38350.61	27909.00	10441.61	0.00	10441.61
34	10 - Education	5897.32	3460.08	2437.24	0.00	2437.24
35	12 - Municipal Administration, Housing and Urban Development	9292.60	4714.18	4578.42	3604.26	974.16
36	14 - Department of Tribal Affairs, Hills and Scheduled Caste Development	1537.36	1323.53	213.83	0.00	213.83
37	15 - Consumers Affairs, Food and Public Distribution	300.00	0.00	300.00	0.00	300.00
38	17 - Agriculture	5813.00	204.20	5608.80	399.00	5209.80
39	21 - Commerce and Industries	1737.32	928.02	809.30	0.00	809.30
40	22 - Public Health Engineering	18506.40	18300.35	206.05	0.00	206.05
41	23 - Power	9484.21	4268.97	5215.24	0.00	5215.24
42	25 - Youth Affairs and Sports Department	11480.72	8978.01	2502.71	0.00	2502.71
43	26 - Administration of Justice	5082.00	3577.00	1505.00	0.00	1505.00
44	36 - Minor Irrigation	11179.88	3556.53	7623.35	0.00	7623.35
45	40 - Irrigation and Flood Control Department	45357.02	15166.43	30190.59	22311.62	7878.97
46	41 - Art and Culture	1061.20	859.93	201.27	0.00	201.27
47	44 - Social Welfare Department	2264.10	7.50	2256.60	0.00	2256.60
48	45 - Tourism	8256.75	4644.57	3612.18	0.00	3612.18
49	47 - Minorities and Other Backward Classes Department	3210.99	1820.67	1390.32	0.00	1390.32
Capital Charged						
50	Appropriation 2 - Interest Payment and Debt services	27706.36	27323.75	382.61	0.00	382.61
Grand Total		1096772.78	776824.21	319948.57	84789.92	235158.65

(Source: Appropriation Accounts)

Appendix 2.10
(Reference: Paragraph 2.3.11)

Statement showing cases of surrender of funds made as on 31 March 2015

(₹ in lakh)

Sl. No.	Grant No.	Total Provision	Expenditure	Excess (+) /Saving (-)	Surrender	%age of surrender vis-à-vis Total Provision
Revenue Voted						
1	2 - Council Of Ministers	557.23	467.35	-89.88	6.23	1.12
2	6 - Transport	711.52	626.17	-85.35	131.02	18.41
3	9 - Information and Publicity	525.56	503.55	-22.01	9.03	1.72
4	12 - Municipal Administration, Housing and Urban Development	6742.30	5554.71	-1187.59	0.46	0.01
5	15 - Consumers Affairs, Food and Public Distribution	2047.22	1551.44	-495.78	109.75	5.36
6	19 - Environment and Forest	16971.74	13099.93	-3871.81	2879.62	16.97
7	28 - State Excise	1918.14	1758.75	-159.39	142.34	7.42
8	29 - Sales Tax, Other Taxes/Duties on Commodities and Services	467.07	427.05	-40.02	36.84	7.89
9	30 - Planning	72373.16	9687.81	-62685.35	54768.64	75.68
10	32 - Jails	1611.57	1567.93	-43.64	27.04	1.68
11	35 - Stationery and Printing	559.59	511.72	-47.87	43.97	7.86
12	36 - Minor Irrigation	1160.35	1071.95	-88.40	14.38	1.24
13	37 - Fisheries	2956.15	2689.63	-266.52	181.51	6.14
14	39 - Sericulture	3278.50	1807.93	-1470.57	605.15	18.46
15	43 - Horticulture and Soil Conservation	8740.58	8112.81	-627.77	111.42	1.27
Capital Voted						
16	1 - State Legislature	100.00	10.00	-90.00	0.90	0.90
17	12 - Municipal Administration, Housing and Urban Development	9292.60	4714.18	-4578.42	3604.26	38.79
18	13 - Labour and Employment	5.02	0.00	-5.02	5.00	99.60
19	17 - Agriculture	5813.00	204.20	-5608.80	399.00	6.86
20	30 - Planning	45743.09	10048.53	-35694.56	35630.67	77.89
21	37 - Fisheries	314.40	279.40	-35.00	35.00	11.13
22	39 - Sericulture	5000.00	1000.00	-4000.00	4000.00	80.00
23	40 - Irrigation and Flood Control Department	45357.02	15166.43	-30190.59	22311.62	49.19
Total		232245.81	80861.47	-51384.34	125053.85	53.85

(Source: Appropriation Accounts)

Appendix 2.11
(Reference: Paragraph 2.3.12)

Rush of expenditure during March where expenditure was more than ₹ 10 crore and 25 per cent of the total expenditure for the year

(₹ in crore)

Sl. No.	Grant	Description / Major Head	Expenditure during Jan-March	Expenditure during March	Total expenditure	% of total expenditure during Jan-March	% of total expenditure during March
1	2	3	4	5	6	7	8
1	1	Parliament/State/Union Territory Legislatures/2011	17.75	10.62	41.68	42.59	25.48
2	7	Capital Outlay on Police/4055	19.24	19.24	19.24	100.00	100.00
3	7	Capital Outlay on Public Works/4059	28.68	28.59	28.68	100.00	99.69
4	10	Capital Outlay on Education, Sports, Art and Culture/4202	31.99	30.50	32.60	98.13	93.56
5	11	Capital Outlay on Medical and Public Health/4210	130.44	126.37	158.64	82.22	79.66
6	12	Urban Development/2217	27.62	22.83	42.61	64.82	53.58
7	12	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions/3604	12.94	12.94	12.94	100.00	100.00
8	12	Capital Outlay on Urban Development/4217	23.49	20.95	47.17	49.80	44.41
9	14	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities/2225	110.19	105.55	117.19	94.03	90.07
10	14	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities/4225	13.24	13.24	11.34	116.75	116.75
11	17	Crop Husbandry/2401	54.24	49.90	119.89	45.24	41.62
12	17	Agricultural Research and Education/2415	21.65	21.45	23.24	93.16	92.30

1	2	3	4	5	6	7	8
13	21	Village and Small Industries/ 2851	22.49	16.82	54.27	41.44	30.99
14	23	Power/2801	182.33	130.57	450.04	40.51	29.01
15	25	Capital Outlay on Education, Sports, Art and Culture/4202	37.63	25.68	87.99	42.77	29.19
16	26	Capital Outlay on Public Works/4059	25.59	23.99	35.77	71.54	67.07
17	30	Secretariat Economic Services/ 3451	46.22	27.95	92.78	49.82	30.13
18	30	Capital Outlay on Public Works/4059	92.87	92.87	93.05	99.81	99.81
19	38	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions/3604	33.47	32.26	63.76	52.49	50.60
20	39	Capital Outlay on Village and Small Industries/4851	10.00	10.00	10.00	100.00	100.00
21	43	Crop Husbandry/2401	25.24	22.77	62.51	40.38	36.43
22	44	Social Security and Welfare/ 2235	75.34	59.77	145.29	51.85	41.14
23	45	Capital Outlay on Tourism/ 5452	37.48	27.49	43.77	85.63	62.81
24	47	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities/2225	27.53	26.70	40.41	68.13	66.07
25	50	Other Scientific Research/ 3425	57.95	57.66	61.56	94.14	93.66

(Source: O/o The Accountant General (A&E), Manipur)

Appendix 2.12
(Reference: Paragraph 2.4.1)

Pending DCC bills up to 2014-15 as on June 2015

(₹ in crore)

Sl. No.	Department/Institutes	Number of AC bills	Amount of Pending DCC bills
1	Agriculture Department	15	48.62
2	Art & Culture Department	9	8.49
3	Co-operation Department	1	0.39
4	Department of Information & Public Relations	3	2.23
5	Development of Tribals and Backward Classes	148	107.57
6	Directorate of Civil Defence, Manipur	1	1.80
7	District Administration	6	1.15
8	District and Sessions Judge	1	2.17
9	Education (School) Department	127	179.55
10	Education (University) Department	81	50.38
11	Election Department	2	18.30
12	Family and Children Welfare Bureau	13	3.52
13	Finance Department	20	13.35
14	Fisheries Department	6	0.73
15	Food and Civil Supply Department	11	10.78
16	Forest Department	3	7.00
17	General Administration Department	4	2.15
18	Governor Secretariat	1	1.25
19	Horticulture Department	29	49.14
20	Industries Department	21	14.48
21	Information Technology	4	11.37
22	Jail (Prison) Department	4	2.93
23	Labour Department	3	0.20
24	Manipur Public Service Commission	2	0.44
25	Medical and Health Services Department	314	425.81
26	Municipal Administration, Housing and Urban Development	6	4.83
27	Planning Department	40	181.88
28	Police Department	47	103.36
29	Power Department	20	123.49
30	Rural Development and Panchayati Raj	16	26.10
31	Science and Technology Department	6	4.17
32	Secretariat Development Department	1	7.50
33	Sericulture Department	3	10.63
34	Sports and Youth Services Department	41	67.47
35	State Council of Educational Research & Training Department	13	1.08
36	Taxation Department	5	1.50
37	Tourism Department	42	56.95
38	Transport Department	5	4.98
39	Veterinary and Animal Husbandry Department	30	6.63
40	Weights & Measures Department	1	0.20
41	Welfare of Minorities and other Backward Classes	33	27.32
Total		1138	1591.89

(Figures as furnished from the output of Voucher Level Computerization Software,
(Source: O/o The Accountant General (A&E), Manipur)

Appendix 2.13
(Reference: Paragraph 2.4.2)

Controlling Officers of the Government of Manipur who had not reconciled the figures for the year 2014-15 with the Accounts booked by the Office of the Accountant General (A&E), Manipur

		<i>(₹ in crore)</i>
Sl. No.	Name of Controlling Officers	Amount
1	Commissioner GAD	66.49
2	D.C. Imphal East	6.28
3	D.C. Bishnupur	0.32
4	D.C. Churchandpur	4.46
5	D.C. Chandel	4.32
6	D.C. Thoubal	2.55
7	D.C. Ukhrul	1.53
8	D.C. Senapati	4.35
9	D.C. Tamenglong	3.72
10	Secretary, MPSC	4.25
11	Director Local Fund Audit	1.71
12	Director Settlement & Land Revenue	24.84
13	Commissioner/Secretary (Finance)	384.80
14	Director Transport	6.26
15	Director MAHUD	102.69
16	Inspector General Registration	3.22
17	Commissioner Taxes	4.27
18	Director RD & Panchayati Raj	643.41
19	Commissioner Excise	17.59
20	Chief Engineer PWD	63.20
21	Chief Engineer IFCD	65.25
22	Chief Engineer PHED	50.15
23	Chief Engineer Power	492.73
24	Chief Engineer Minor Irrigation	10.22
25	Director of Agriculture	155.98
26	Director Fishery	29.69
27	Director Information & Public Relation	7.31
28	Director Tribal Affairs & Hills	527.76
29	Register Co-operation	18.78
30	Director Relief & Disaster Management	13.06
31	Director Rehabilitation	4.39
32	Director Education (U)	164.84
33	Director Education (S)	866.14
34	Director DIET	0.25
35	Director YAS	45.25
36	Controller Technical Education	8.05
37	Deputy Labour Commissioner	3.04
38	Director Sericulture	28.08
39	Director Veterinary and Animal Husbandry	72.72
40	Secretary, Manipur Legislative Assembly	41.68
41	District & Session Judge, Manipur East	45.41
42	District & Session Judge, Manipur West	2.35
43	Secretary Law Department	49.21
44	Director Tourism	60.48
Total		4113.10

(Source: O/o The Accountant General (A & E), Manipur)

Appendix 2.14
(Reference: Paragraph 2.7)

Statement showing Heads of Account in the budget not conforming to the list of Major & Minor Head of Accounts

Sl. No.	Grant No.	Heads of Account in the budget
Major Head not conforming to the list of Major & Minor Head of Accounts		
1	Demand No. 29 - Sales Tax, Other Taxes/ Duties on Commodities and Services	2040 - Sale Tax (Plan)
Minor Heads not conforming to the list of Major & Minor Head of Accounts		
2	Demand No. 4 - Land Revenue Stamp Registration and District Administration	2053 - District Administration (NP) 094- Other Establishment Sub-Divisional Establishment
3	Demand No. 5 - Finance Department	4610 - Loans to Government Servants etc. (NP) 203 - Advances for Purchase of Other Conveyances 21 - Loan to All India Service Officers (Purchase of Computer)
4	Demand No. 10 - Education	2202 - General Education (CSS) 02 - Secondary Education 104 - Government Secondary Education
5	Demand No. 10 - Education	2202 - General Education (Plan) 01 - Elementary Education 800 - Other Expenditure 01 - State Share for Sarva Siksha Aviyan/EGS (Detail Head)
6	Demand No. 10 - Education	2202 - General Education (CSS) 01 - Elementary Education 800 - Other Expenditure 13 - Sarva Shiksha Aviyan/Universalization of Elementary Education (UEE)
7	Demand No. 10 - Education	2202 - General Education (Plan) 01 - Elementary Education 800 - Other Expenditure 42 - Mid-Day Meals (State Share)
8	Demand No. 10 - Education	2202 - General Education (CSS) 01 - Elementary Education 800 - Other Expenditure 19 - Mid-Day Meals
9	Demand No. 10 - Education	2204 - Sports & Youth Services (NP) 102 - Youth Welfare Programme
10	Demand No. 11 - Medical, Health and Family Welfare Services	2210 - Medical and Public Health (NP) 01 - Urban Health Services Allopathy 200 - Other Schemes
11	Demand No. 12 - Municipal Administration, Housing and Urban Development	2217 - Urban Development (NP) 01 - State Capital Development 191 - Assistance to Local Bodies Co-operations , Urban Development Authorities, Town
12	Demand No. 20 - Community and Rural Development	2505 - Rural Employment (Plan) 02 - Rural Employment Guarantee Scheme 102 - National Rural Employment Guarantee Scheme

13	Demand No. 21 - Commerce & Industries	4852 - Capital Outlay on Consumer Industries (Plan) <i>01 - Textiles</i> 101 - Industrial Estate
14	Demand No. 23 - Power	4801 - Capital Outlay on Power Projects (Plan) <i>01 - Hydel Generation</i> 799- Hydel Scheme
15	Demand No. 23 - Power	4801 - Capital Outlay on Power Projects (Plan) <i>05 - Transmission & Distribution</i> 799- Transmission & Distribution System
16	Demand No. 23 - Power	4801 - Capital Outlay on Power Projects (Plan) <i>06 - Rural Electrification</i> 799- Rural Electrification Scheme
17	Demand No. 29 - Sales Tax, Other Taxes/ Duties on Commodities and Services	2045 - Other Taxes and Duties on Commodities & Services (NP) 101 - Collection Charges
18	Demand No. 30 - Planning	4059 - Capital Outlay on Public Works (Plan) <i>01 - Office Building</i> 101 - Construction of General Pool Accommodation

(Source: O/o The Accountant General (A & E), Manipur)

Appendix 2.15
(Reference: Paragraph 2.8)

Lapsed Deposit under Major Head 8449 during 2014-15

(in ₹)

Sl. No.	Name of Department	Name of DDO	Amount
1	Directorate of Commerce & Industries	Handloom & Handicraft	2,68,489
2	Medical Directorate	A.O. Medical	2,65,581
3	Directorate of Fisheries	Addl. Director, Fisheries	68,25,535
4	Directorate of Commerce & Industries	Deputy Director, Industries	31,68,047
5	Directorate of Commerce & Industries	Deputy Director, Handloom	3,75,000
6	EE, Public Works Division	Deputy Director, Store (PWD)	6,445
7	Planning	Officer on Special Duty (Planning)	5,49,449
8	Labour	Deputy Labour Commissioner	39,60,000
9	Directorate of Sericulture	Deputy Director (Sericulture) HQ	1,037
Total			154,19,583

(Source: Treasury Inspection Report by O/o The Accountant General (A&E), Manipur)

Appendix: 3.1
(Reference: Paragraph 3.1)

Statement showing outstanding Utilization Certificates as on 31 March 2015

(₹ in crore)

Sl. No.	Department	Year of Payment of Grant	Total Grants Paid		Utilization Certificate			
			No. of Vouchers	Amount	Received		Outstanding	
					No. of Vouchers	Amount	No. of Vouchers	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	General Administrative Department	Up to 2010-11	50	32.05	27	0.39	23	31.66
		2011-12	21	0.49	5	0.08	16	0.41
		2012-13	9	0.21	4	0.06	5	0.15
		2013-14	5	0.78	0	0	5	0.78
		2014-15	10	0.93	0	0	10	0.93
		Total	95	34.46	36	0.53	59	33.93
2	Town Planning	Up to 2010-11	6	2.02	0	0	6	2.02
		2011-12	0	0	0	0	0	0
		2012-13	3	0.63	0	0	3	0.63
		2013-14	0	0	0	0	0	0
		2014-15	0	0	0	0	0	0
		Total	9	2.65	0	0	9	2.65
3	Excise Department	Up to 2010-11	1	0.02	0	0	1	0.02
		2011-12	0	0	0	0	0	0
		2012-13	0	0	0	0	0	0
		2013-14	0	0	0	0	0	0
		2014-15	0	0	0	0	0	0
		Total	1	0.02	0	0	1	0.02
4	Police Department	Up to 2010-11	16	0.8	0	0	16	0.8
		2011-12	6	0.28	0	0	6	0.28
		2012-13	1	0.05	0	0	1	0.05
		2013-14	2	0.04	0	0	2	0.04
		2014-15	2	0.15	0	0	2	0.15
		Total	27	1.32	0	0	27	1.32
5	Youth Affairs & Sports	Up to 2010-11	24	4.05	0	0	24	4.05
		2011-12	4	1.37	0	0	4	1.37
		2012-13	2	1.01	0	0	2	1.01
		2013-14	4	2.04	0	0	4	2.04
		2014-15	3	3	0	0	3	3
		Total	37	11.47	0	0	37	11.47
6	Development of Tribals & Other Backward Classes	Up to 2010-11	486	155.24	0	0	486	155.24
		2011-12	256	276.95	0	0	256	276.95
		2012-13	596	257.3	0	0	596	257.3
		2013-14	608	304.61	0	0	608	304.61
		2014-15	714	401.66	0	0	714	401.66
		Total	2660	1395.76	0	0	2660	1395.76
7	Industries Department	Up to 2010-11	37	29.57	0	0	37	29.57
		2011-12	21	19.48	0	0	21	19.48
		2012-13	14	14.37	0	0	14	14.37
		2013-14	33	19.37	0	0	33	19.37
		2014-15	9	1.17	0	0	9	1.17
		Total	114	83.96	0	0	114	83.96
8	Department Of Information & Public Relation	Up to 2010-11	0	0	0	0	0	0
		2011-12	0	0	0	0	0	0
		2012-13	0	0	0	0	0	0
		2013-14	1	0.01	0	0	1	0.01

		2014-15	0	0	0	0	0	0	0
		Total	1	0.01	0	0	1	0.01	0.01
9	Arts & Culture Department	Up to 2010-11	76	4.7	0	0	76	4.7	4.7
		2011-12	54	2.3	0	0	54	2.3	2.3
		2012-13	43	5.51	0	0	43	5.51	5.51
		2013-14	47	7.02	0	0	47	7.02	7.02
		2014-15	71	7.22	0	0	71	7.22	7.22
		Total	291	26.75	0	0	291	26.75	26.75
10	Agriculture Department	Up to 2010-11	2	0.1	0	0	2	0.1	0.1
		2011-12	2	0.05	0	0	2	0.05	0.05
		2012-13	1	0.05	0	0	1	0.05	0.05
		2013-14	1	0.02	0	0	1	0.02	0.02
		2014-15	3	1.77	0	0	3	1.77	1.77
		Total	9	1.99	0	0	9	1.99	1.99
11	Horticulture & Soil Conservation	Up to 2010-11	0	0	0	0	0	0	0
		2011-12	0	0	0	0	0	0	0
		2012-13	0	0	0	0	0	0	0
		2013-14	0	0	0	0	0	0	0
		2014-15	1	0.73	0	0	1	0.73	0.73
		Total	1	0.73	0	0	1	0.73	0.73
12	Veterinary. & A.H. Services	Up to 2010-11	46	5.29	0	0	46	5.29	5.29
		2011-12	3	1.26	0	0	3	1.26	1.26
		2012-13	6	0.25	0	0	6	0.25	0.25
		2013-14	10	2.13	0	0	10	2.13	2.13
		2014-15	6	6.9	0	0	6	6.9	6.9
		Total	71	15.83	0	0	71	15.83	15.83
13	Medical & Health Services	Up to 2010-11	17	50.51	0	0	17	50.51	50.51
		2011-12	7	62.57	0	0	7	62.57	62.57
		2012-13	5	60.75	0	0	5	60.75	60.75
		2013-14	6	81.43	0	0	6	81.43	81.43
		2014-15	24	192.14	0	0	24	192.14	192.14
		Total	59	447.4	0	0	59	447.4	447.4
14	Fisheries Department	Up to 2010-11	23	4.62	10	3.18	13	1.44	1.44
		2011-12	5	1.62	0	0	5	1.62	1.62
		2012-13	10	1.87	0	0	10	1.87	1.87
		2013-14	9	2.17	0	0	9	2.17	2.17
		2014-15	7	1.99	0	0	7	1.99	1.99
		Total	54	12.27	10	3.18	44	9.09	9.09
15	Social Welfare Department	Up to 2010-11	52	6.56	0	0	52	6.56	6.56
		2011-12	6	0.95	0	0	6	0.95	0.95
		2012-13	12	1.88	0	0	12	1.88	1.88
		2013-14	9	1.41	0	0	9	1.41	1.41
		2014-15	7	1.07	0	0	7	1.07	1.07
		Total	86	11.87	0	0	86	11.87	11.87
16	Sericulture Department	Up to 2010-11	5	12.02	0	0	5	12.02	12.02
		2011-12	3	5.08	0	0	3	5.08	5.08
		2012-13	4	8.75	0	0	4	8.75	8.75
		2013-14	3	11.92	0	0	3	11.92	11.92
		2014-15	4	0.49	0	0	4	0.49	0.49
		Total	19	38.26	0	0	19	38.26	38.26
17	Planning Department	Up to 2010-11	28	76.06	0	0	28	76.06	76.06
		2011-12	22	81.63	0	0	22	81.63	81.63
		2012-13	25	67.47	0	0	25	67.47	67.47
		2013-14	13	54	0	0	13	54	54
		2014-15	16	74.45	0	0	16	74.45	74.45
		Total	104	353.61	0	0	104	353.61	353.61
18	Science & Technology	Up to 2010-11	22	19.74	14	16.42	8	3.32	3.32
		2011-12	6	5.59	4	5.05	2	0.54	0.54

		2012-13	11	2.88	10	2.35	1	0.53
		2013-14	16	6.73	0	0	16	6.73
		2014-15	12	1.3	0	0	12	1.3
		Total	67	36.24	28	23.82	39	12.42
19	Education Department (U)	Up to 2010-11	47	16.88	0	0	47	16.88
		2011-12	16	5.63	0	0	16	5.63
		2012-13	23	7.45	0	0	23	7.45
		2013-14	29	7.54	0	0	29	7.54
		2014-15	20	14.56	0	0	20	14.56
		Total	135	52.06	0	0	135	52.06
20	Education (S)	Up to 2010-11	266	45.41	0	0	266	45.41
		2011-12	121	39.31	0	0	121	39.31
		2012-13	191	34.78	0	0	191	34.78
		2013-14	169	29.84	0	0	169	29.84
		2014-15	200	174.66	0	0	200	174.66
		Total	947	324	0	0	947	324
21	Rural Development & Panchayati Raj	Up to 2010-11	155	75.79	3	18.99	152	56.8
		2011-12	81	117.7	4	19.13	77	98.57
		2012-13	106	154.41	3	9.71	103	144.7
		2013-14	70	192.01	0	0	70	192.01
		2014-15	141	602.5	0	0	141	602.5
		Total	553	1142.41	10	47.83	543	1094.58
22	MAHUD	Up to 2010-11	66	37.46	14	3.73	52	33.73
		2011-12	59	45.4	16	3.68	43	41.72
		2012-13	51	67.54	17	23.13	34	44.41
		2013-14	41	41.52	19	12.46	22	29.06
		2014-15	45	47.71	0	0	45	47.71
		Total	262	239.63	66	43	196	196.63
23	Forest Department	Up to 2010-11	47	92.95	29	87.38	18	5.57
		2011-12	16	54.05	12	50.13	4	3.92
		2012-13	27	46.88	13	23.92	14	22.96
		2013-14	26	25.03	0	0	26	25.03
		2014-15	30	13.22	0	0	30	13.22
		Total	146	232.13	54	161.43	92	70.7
24	Co-Operation Department	Up to 2010-11	0	0	0	0	0	0
		2011-12	0	0	0	0	0	0
		2012-13	5	0.92	0	0	5	0.92
		2013-14	4	0.79	0	0	4	0.79
		2014-15	3	2.69	0	0	3	2.69
		Total	12	4.4	0	0	12	4.4
25	Law Department	Up to 2010-11	19	0.3	0	0	19	0.3
		2011-12	1	0.05	0	0	1	0.05
		2012-13	0	0	0	0	0	0
		2013-14	1	0.05	0	0	1	0.05
		2014-15	1	0.01	0	0	1	0.01
		Total	22	0.41	0	0	22	0.41
26	PWD	Up to 2010-11	1	0.01	0	0	1	0.01
		2011-12	0	0	0	0	0	0
		2012-13	0	0	0	0	0	0
		2013-14	0	0	0	0	0	0
		2014-15	0	0	0	0	0	0
		Total	1	0.01	0	0	1	0.01
27	District Administration	Up to 2010-11	77	4.82	0	0	77	4.82
		2011-12	23	0.75	0	0	23	0.75
		2012-13	21	0.56	0	0	21	0.56
		2013-14	21	1.12	0	0	21	1.12
		2014-15	13	0.42	0	0	13	0.42
		Total	155	7.67	0	0	155	7.67

28	Other Administrative Services	Up to 2010-11	6	0.17	0	0	6	0.17
		2011-12	0	0	0	0	0	0
		2012-13	0	0	0	0	0	0
		2013-14	0	0	0	0	0	0
		2014-15	1	0.01	0	0	1	0.01
		Total	7	0.18	0	0	7	0.18
29	Finance Department	Up to 2010-11	1	0.04	0	0	1	0.04
		2011-12	0	0	0	0	0	0
		2012-13	2	0.05	0	0	2	0.05
		2013-14	11	9.46	0	0	11	9.46
		2014-15	0	0	0	0	0	0
		Total	14	9.55	0	0	14	9.55
30	Welfare Of Minorities & Other Backward Classes	Up to 2010-11	28	7.08	15	2.32	13	4.76
		2011-12	9	3.9	8	3.87	1	0.03
		2012-13	19	32.46	4	2.35	15	30.11
		2013-14	8	3.12	0	0	8	3.12
		2014-15	7	3.4	0	0	7	3.4
		Total	71	49.96	27	8.54	44	41.42
31	Information Technology (IT)	Up to 2010-11	1	0.28	1	0.28	0	0
		2011-12	2	1	2	1	0	0
		2012-13	9	4.59	7	2.94	2	1.65
		2013-14	8	2	0	0	8	2
		2014-15	5	2	0	0	5	2
		Total	25	9.87	10	4.22	15	5.65
32	Labour Department	Up to 2010-11	0	0	0	0	0	0
		2011-12	1	0.5	0	0	1	0.5
		2012-13	2	0.65	0	0	2	0.65
		2013-14	1	0.15	0	0	1	0.15
		2014-15	1	0.05	0	0	1	0.05
		Total	5	1.35	0	0	5	1.35
33	Governor's Secretariat	Up to 2010-11	0	0	0	0	0	0
		2011-12	0	0	0	0	0	0
		2012-13	12	0.23	0	0	12	0.23
		2013-14	0	0	0	0	0	0
		2014-15	0	0	0	0	0	0
		Total	12	0.23	0	0	12	0.23
34	Power	Up to 2010-11	0	0	0	0	0	0
		2011-12	0	0	0	0	0	0
		2012-13	0	0	0	0	0	0
		2013-14	3	1.31	0	0	3	1.31
		2014-15	59	313.44	0	0	59	313.44
		Total	62	314.75	0	0	62	314.75
Grand Total			6134	4863.21	241	292.55	5893	4570.66

Appendix 3.2

(Reference: Paragraph 3.2)

Statement showing names of Bodies, the accounts of which had not been received

(₹ in lakh)

Sl. No	Name of the Body/Authority	Year from which accounts had not been received	Number of Accounts pending	Grant received
Department: Department of Tribals Affairs and Hills				
1	Autonomous District Council, Churachandpur	2014-15	1	NF
2	Autonomous District Council, Chandel	2014-15	1	NF
3	Autonomous District Council, Tamenglong	2010-11 to 2014-15	5	NF
4	Autonomous District Council, Ukhrul	2014-15	1	NF
5	Autonomous District Council, Senapati	2014-15	1	NF
6	Autonomous District Council, Kangpokpi	2014-15	1	NF
Department: Law				
7	Manipur State Legal Service Authority	2011-12 to 2014-15	4	NF
Total			14	

NF :- Not furnished

Appendix 3.3

(Reference: Paragraph 3.3)

Statement showing position of placement of Separate Audit Reports of Autonomous District Councils/ Autonomous body as on 31 October 2015

Name of the ADC/Autonomous Bodies	Period of entrustment	Year up to which accounts were rendered	Position of last SAR placed in the State Legislature					Position of SARs issued but not placed		
			Year of last SAR placed	Date of issue	Date of placement of SAR	Delay in placement of SAR	Reasons for delay	SARs issued	Date of issue	Reasons for non placement of SARs
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Chandel	Under Section 19 (3)	2013-14	2009-10	11.6.13	26.06.13	-	-	-	-	-
Churachandpur	-do-	2013-14	2009-10	2.12.13	19.12.13	-	-	2010-11	15.05.14	-
Sardar Hills	-do-	2013-14	2006-07	19.6.09	19.12.13	Over 4 years	NA	2008-09	15.05.14	-
Senapati	-do-	2013-14	2007-08	20.10.10	19.12.13	Over 3 years	NA	2008-09 to 2011-12	09.10.15	-
Tamenglong	-do-	2009-10	2007-08	20.10.10	19.12.13	Over 3 years	NA	-	-	-
Ukhrul	-do-	2013-14	2006-07	13.1.10	19.12.13	Over 3 years	NA	-	-	-
Manipur State Legal Service Authority	-do-	2010-11	2010-11	6.12.13	19.12.13	-	-	-	-	-

NA – Not Available

Appendix 3.4

(Reference: Paragraph 3.4)

Statement of finalization of accounts and the Government investment in departmentally managed commercial and quasi-commercial undertakings

(₹ In crore)

Sl. No.	Name of the undertaking ²	Accounts finalized up to	Investment per last Account finalized	Remarks/Reasons for Delay in Preparation of accounts
Commerce and Industries				
1	Manipur Industrial Development Corporation Limited	2009-10	12.14	NA
2	Manipur handloom and Handicrafts Development Corporation Limited	2004-05	11.68	NA
3	Manipur Electronics Development Corporation Limited	2012-13	2.15	NA
4	Manipur Food Industries Corporation Limited	2009-10	5.41	NA
Power				
5	Manipur State Power Company Limited	2013-14	10.05	NA
6	Manipur State Power Distribution Company Limited	2013-14	10.05	NA
Tribal Area Backward Classes Development				
7	Manipur Tribal Development Corporation Limited	1990-91	0.01	NA
Home Department				
8	Manipur Police housing Corporation Limited	1997-98	0.02	NA
Agriculture and allied				
9	Manipur Plantation Crops Corporation Limited	1983-84	2.00	NA
10	Manipur Agro Industries Corporation Limited	1988-89	2.00	NA
Miscellaneous				
11	Manipur Pulp & Allied Products Limited	1994-95	0.89	NA
Total			56.40	

NA-Not available

² “Manipur State Film Development Corporation Limited” was converted into “Manipur State Film Development Society” vide Government order No. 3/6/2011-S(AC) dated 24 March 2015 and was registered under Regd. No. 680/M/SR/2015 with the Register of Societies, Manipur under Section 7 (1) of the Manipur Societies Registration Act, 1989

Appendix 3.5
(Reference: Paragraph 3.6)

Recommendation of Public Accounts Committee (PAC) on State Finance Report (SFR)

Date of discussion by PAC (Date of placing Recommendation of PAC)	Gist of Recommendation	Action taken notes	Remarks
SFR 2009-10 (Date of Placing -24.3.2011)			
5.6.2012 (11.7.2012)	<p>The Committee stated that the reasons of excess expenditure over authorization allocation indicates that defective estimation of requirement of fund, lack of proper and timely review and monitoring of funds, failure to anticipate the actual needs etc. have mainly contributed to the excessive expenditure. The variations between budget figures and the actual expenditure are due to the fact that the Government Departments have failed to precisely anticipate, assess and provide for the funds actually required by them.</p> <p>The Committee, therefore, once again urge upon the Government Departments to discontinue the present practice of excess spending in future. The Committee also urge upon the Finance Department which is the nodal Department of the Government to put an appropriate mechanism to control excess expenditure which adversely affect efficient fiscal management.</p> <p>The Committee recommends that the excess expenditures for the years 2011 and 20912 be regularised as required under Article 205 of the Constitution of India.</p>	Regularised by the Finance Department on 6 September, 2013	Only "Excess over provisions during 2009-10 requiring regularization" was mainly discussed
SFR 2010-11 (Date of Placing - 6.7.2012)			
21.3.2014 (24.7.2014)	The Committee recommends the Government Department to discontinue the present practice of excess spending in future and also Finance Department to put an appropriate mechanism to control excess expenditure which adversely affect efficient fiscal management. Further, the Committee recommends that the excess expenditures for the years 2011 and 20912 be regularised as required under Article 205 of the Constitution of India.	No Action was taken	-do-
SFR 2011-12 (Date of Placing - 11.6.2013)			
21.3.2014 (24.7.2014)	Same recommendation as above, for regularization of excess of expenditure.	No Action was taken	-do-
2.7.2014 (24.7.2014)	<p>Chapter I: Finances of the State Government</p> <p>Revenue Receipt</p> <p>The Committee notes with concern that the fiscal health of the State is largely dependent on Central grants-in-aid. This factor along determines the extent to which Revenue surplus, primary deficit, fiscal deficits, management of debt, etc. improves or deteriorates in a year. It is in this context, the Committee makes the following observations on some on the important issues:-</p> <p>VAT/Sales Tax:</p> <p>VAT/Sales Tax is collected in event of sales of goods in the State. This is also collected from construction works. In case of public works, it is Government who ultimately pays this tax. VAT/Sales Tax are deducted at source while releasing funds by the Finance Department. Even when funds are deposited into MH – 8449, VAT/Sales Tax are deducted at source. The Committee is of strong opinion that deduction of VAT/Sales Tax at source is to be avoided, as it would result in artificial increase of VAT/Sales Tax and complication of accounting.</p> <p>Motor Vehicle:</p> <p>The Committee expresses its satisfaction that Motor Vehicles collection has increased. In terms of absolute collection, the amount collected may not have much impact, as the baseline of the tax is low. The Committee recommends the Government that computerization of Motor Vehicles Department needs to be taken up with all seriousness.</p> <p>Miscellaneous General Service:</p> <p>As in VAT/Sales Tax collection, Miscellaneous General Service are also collected as "Agency Charges" for execution of public works. It is debatable whether "Agency Charges" need to be collected by the Department like PWD, IFCD, etc; or restrict it to Autonomous bodies/PSUs like PDA, MFDC etc.</p> <p>The Committee notes it with concern that "Agency Charges" are collected at source while releasing funds for depositing it into MH – 8449 by the Finance Department. Such system needs to be avoided.</p>	No Action was taken	The whole report was also discussed.

Other avenues of revenue:

The Committee agrees that the State has inherently low tax potential. While efforts needs to be made to optimize collection of taxes, the State Government needs more pragmatic approach to open up other avenues of revenue.

FRBM Act:

Two targets of FRBM Act has not been achieved consistently. The first is Fiscal deficit-GSDP ratio targeted at 3 per cent and target of Salary expenditure.

The Committee observes that target of Fiscal deficit-GSDP ratio has not been largely achieved over the years. Despite this, the Committee is of the view that this target may remain unchanged, as it would have great impact on the fiscal health of the State.

As regards target of restricting Salary expenditure at 35 per cent of Revenue Expenditure new Interest Payment and Pension may no longer be realistic in view of the 6th Pay Recommendations. The Committee likes the Government to look into the matter and set a more realistic target.

New Pension Scheme:

Under the scheme, the Government was to make a matching contribution of the contribution made by the subscribers. The amount is to be invested to Fund Manager(s) for the benefit of the subscribers.

The committee is shocked to learn that the contributions made by the subscribers are kept in Government accounts. Matching contribution was not fully made by the Government. If this is not serious enough, the Government has no information regarding the quantum of contribution made by each individual. Therefore, the Committee directs the concerned Department to furnish information in the following format:-

(in ₹)

Sl. No.	Name of Employees	Employees Contribution	Govt. contribution	Total Invested to 1 st Fund Manager	Invested to 2 nd Fund Manager	Invested to 3 rd Fund Manager	Total Amount Invested	Balance in "MH" 8342	PRAN No.
(1)	(2)	(3)	(4)	(5) (6) (3+4)	(7)	(8)	(9) (6+7+8)	(10)	(11) (5-9)
Total									
Note:- (i) In case funds are released to the Fund Managers directly from Major Head – 2071 (Minor head 117), the amount may be included in the above table with appropriate remarks. (ii) soft copy in Excel sheet may also be furnished. Depart. may furnish updated figures, if it is convenient									

In above table, the "Total" under Column (10) should match with the figures booked in latest Finance Accounts. The above table would keep a track record of each subscribers.

The Committee directs the concerned Department to furnish the above information within six months from the date of presentation of this Report to the House.

Local bodies:

A separate recommendation is being made in respect of Local bodies.

Status of guarantees – Contingent liabilities:

The Committee appreciates that no additional guarantee has been extended by the State Government. This is important as none of our Local bodies/PSUs etc are functioning properly in the present condition of the economy of the State.

Special focus on MH – 8449

The contention of the Government is that Central funds are released at times at the fag end of the year. Since this year-end fund cannot be utilized within the financial year, these are parked under MH- 8449 to avoid surrender of funds. Funds are drawn from the Consolidated Fund of the State from their respective "Service heads of accounts" through AC bills to deposit into this head of accounts. The practical reasons and compulsions of the State Government is understandable. However, the head has been utilized to short circuit flow of funds and this is not acceptable.

The Committee is dismayed to learn that this account is not properly maintained in a transparent manner. The Committee during examination of the Audit Reports asked the Finance Department to provide information in the following format:-

(in ₹)

Service Head	Purpose of the fund (Deptt.)	Deposit into MH- "8449 OD"		(1 st) Subsequent Release from MH- "8449 OD"		(2 nd /3 rd etc.) Subsequent Release from MH- "8449 OD" (in separate columns)		Balance amount in MH- "8449 OD"
		Date	Amt	Date	Amt	Date	Amt	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) (4 -6 -8 ect)
Total								

Note:- The Total under column (9) should match with figures of the latest Finance Accounts
*The information in the above format as furnished by the Finance Department, Government of Manipur is appended as Appendix-I

	<p>The Committee expected that information should be readily available with the Finance Department as it was controlling the funds. However, sadly the matter needed to be referred back to other Departments. The Committee also noticed that parked funds under Mh-8449 are not released in the next financial year as it should have been, but allowed to remain there for year altogether.</p> <p>The fall-out of this is obvious. The AC bills do not get cleared out and gets accumulated, the Capital Expenditure are artificially inflated without any activity at field level, the transparency of accounts was compromised.</p> <p>Constitutionally, budgetary control is the purview of the Legislature. However, when funds are routinely parked into such heads of accounts and subsequently withdrawn in some latter years, the funds remain in the exclusive control of the Government and Finance Department; without any involvement of the Legislature. Inherently and potentially, this is very serious and undermines the privilege of the Legislature.</p> <p>As discussed earlier, VAT/Sales tax Agency Charges (under Miscellaneous General Service) are also collected/deducted at source while depositing the funds into MH- 8449.</p> <p>The Committee, therefore, recommends that no deduction be made at source while depositing the funds into MH-8449. The Committee desires that parked funds in this head be released immediately at the beginning of the next financial year so that Capital Expenditure booked in the previous year fructifies and AC bills gets cleared out.</p> <p>Sustainability of debt:</p> <p>The Committee is of the view that there is little scope of maneuvering on this aspect by the State Government. However, the Committee recommends that following broad steps should be considered:-</p> <ol style="list-style-type: none"> i) Decrease Non-Plan Revenue Expenditure, as the Committee feels that here would be many areas where loopholes can be plugged, if expenditure is properly monitored. ii) Increase efficiency of Tax collection and make thrust on computerization of such system. iii) Explore more avenues of Tax collection; iv) Ensure that Grants-in-Aid from Central Government does not decline, as in 2011-12, and v) Maintain a proper calendar of borrowings, so that future borrowings and re-payment could be planned properly. <p>Chapter II: Financial Management and Budgetary Control Saving and Excess:</p> <p>In the Audit Report (Table 2.2 of para 2.3.1), the supplementary provisions are already considered, which be the Revised Estimate (RE). If so, it is not understood to what figure of RE is the Finance Department referring to in their reply. The Committee is, therefore, unsatisfied with the reply of the Department. Further, the Committee is unhappy that out of 20 cases as reported, the Department replied for 4 cases only. In the reply of the Department, there were still substantial savings; the reasons of which was not explained.</p> <p>Similarly, in case of Excess Expenditure, the “Total Provision” as shown in the Audit Report is after consideration of Supplementary Budget. Therefore, the RE figures contented by the Department is not acceptable to the Committee. Further, the Committee is unsatisfied that reply of only 2 cases was furnished out of 6 cases.</p> <p>Hence, the Committee recommends the Department to furnish on the replies for the above mentioned pending cases within three months from presentation of this report.</p> <p>Expenditure without provision</p> <p>The para refer to Appendix 2.2 of the Audit Report, where 12 cases have been mentioned. The Appendix shows the details of the Heads of Accounts. No specific reply has been furnished by the Finance Department, and the Committee feels that the Department has not furnished satisfactory reply. Therefore, the Committee directs the Finance Department to furnish specific reply within three months from the date of presentation of this report to the House.</p> <p>Unnecessary/Excessive/Inadequate/Supplementary provision</p> <p><i>The Finance Department replied that no Unnecessary/Excessive/Inadequate/Supplementary were made as supplementary demands are fully dependent on quantum of funds released by GoI. The Committee notes it with seriousness that the reply of the Department is mis-leading.</i></p> <p><i>In Table 2.7 and Table 2.8 (there are 22 cases) of the Audit Report, there are heads like “Council of Ministers (Revenue Voted)”, “State Legislature (Revenue Charged)”, “Governor (Revenue Charge)” etc. The Committee wonders how these heads would be affected by quantum of fund released by GoI. The Committee directs the Government directs the Government to look into the matter, and take appropriate action, if the information to the Committee is not truthfully furnished.</i></p> <p><i>The Committee also specifically desires that the Finance Department should explain point-wise specific reply, fully justifying the extent to which these 22 cases as reported in the Audit Report is affected by release of funds by GoI.</i></p> <p>Excessive/Un-necessary re-appropriation of funds:</p> <p><i>The Committee is not satisfied with the reply of the Finance Department that excess/un-necessary re-appropriation was done at the proposed of the Department concerned. It is the responsibility of the Finance Department that any savings and excess are avoided. It is the Finance Department who should be satisfied with the proposal. Unless this is ensured, budgetary exercise would be rendered to a meaningless exercise.</i></p>		
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	<p>Substantial surrenders and anticipated savings not surrendered: <i>The Committee strongly recommends that the Finance Department should take up stronger measures with other Departments in future.</i></p> <p>Pendency in submission of Detailed Countersigned Bills against AC bills <i>As discussed, the problem of AC bills is linked with release of funds under MH- 8449 to a large extent. Unless the deposit under this head is maintained properly, better control of AC bills would not be possible.</i></p> <p><i>However, the Committee notes with satisfaction that all concerned i.e Finance Department, Departments concerned, AG (A&E) and AG (Audit) are closely monitoring the issue and has been able to arrest some pendency.</i></p> <p>Personal Deposit Account/Personal Ledger Account: <i>The Committee desires that non-operational PDA/PLA be closed immediately and balance amount, if any, be transferred back to Government Accounts. In case of PD/PLA operated by Planning and Development Authority and Apex Housing Society, the Committee desires the Finance Department and the concerned bodies to work out a viable solution, in consultation with AG (A&E).</i></p>		
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