
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

<p>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:</p>	
Statement	Layout
Volume 1	
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

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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.

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)		46.70 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 2015-16 at current prices		` 19890 crore (A)		
Financial Data					
Particulars		Figures (in per cent)			
		CAGR (2006-07 to 2014-15)		Growth (2014-15 to 2015-16)	
		SCS states#	Manipur	SCS states#	Manipur
a	Revenue Receipts	13.54	13.70	11.45	3.52
b	Own Tax Revenue	15.47	19.78	19.80	6.50
c	Non Tax Revenue	5.62	0.19	(-) 18.75	(-) 18.64
d	Total Expenditure	15.10	12.55	2.73	0.26
e	Capital Expenditure	12.38	5.52	(-) 6.26	(-) 7.10
f	Revenue Expenditure on Education	17.28	14.14	1.24	(-) 4.16
g	Salary & Wages	16.86	15.89	5.19	4.79
h	Pension	19.48	18.56	16.65	8.13
i	Revenue expenditure on Health	18.14	25.54	20.65	(-) 6.99

^ 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.

(A) – Advance Estimates

CAGR - Compounded Annual Growth Rate

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)

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(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 2015-16

(₹ in crore)

2014-15	Receipts	2015-16	2014-15	Disbursements	2015-16			
					Non-Plan	Plan	Total	
Section-A: Revenue								
7998.27	I – Revenue receipts		8280.10	7267.29	I-Revenue expenditure-	5065.34	2317.23	7382.57
516.83	-Tax revenue	550.44		2751.13	General Services-	2935.89	14.91	2950.80
183.73	-Non-tax revenue	149.48		2028.06	Social Services of which	1130.47	843.13	1973.60
1526.89	-State's share of Union Taxes	3142.42		1111.22	-Education, Sports, Art and Culture	745.97	316.55	1062.52
1899.17	-Non-plan Grants	2218.18		417.66	-Health and Family Welfare	212.74	230.19	442.93
2929.12	-Grants for State Plan Schemes	1758.38		115.93	-Water Supply, Sanitation, Housing and Urban Development	89.97	21.31	111.28
850.19	-Grants for Central and Centrally sponsored Plan Schemes	261.50		5.16	-Information and Broadcasting	3.91	1.19	5.10
92.34	-Grants for Special Schemes for NEC and for other purposes	199.70		157.60	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	11.19	97.16	108.35
				13.37	-Labour and Labour Welfare	10.49	5.01	15.50
				203.82	-Social Welfare and Nutrition	56.17	171.72	227.89
				3.30	-Others	0.03	0	0.03
				2012.37	Economic Services of which	787.35	1322.77	2110.12
				469.70	-Agriculture and Allied Activities	200.84	173.34	374.18
				539.92	-Rural Development	53.03	644.11	697.14
				45.67	-Special Areas Programmes	0	36.81	36.81
				95.16	-Irrigation and Flood Control	52.32	22.92	75.24
				452.93	-Energy	304.49	320.31	624.80
				78.16	-Industry and Minerals	47.42	37.54	84.96
				131.78	-Transport	99.03	-	99.03
				76.85	-Science, Technology and Environment	3.49	35.10	38.59
				122.20	-General Economic Services	26.73	52.64	79.37

				475.73	Grants-in-aid and Contributions	211.63	136.42	348.05
	II- Revenue deficit carried over to Section B			730.98	II- Revenue Surplus carried over to Section B			897.53
7998.27	Total: Section A		8280.10	7998.27	Total: Section A			8280.10
Section-B: Others								
463.84	III – Opening Cash balance including Permanent Advances and Cash Balance Investment		121.77		III – Opening Overdraft from Reserve Bank of India			-
-	IV – Miscellaneous Capital receipts		-	1332.44	IV – Capital Expenditure-	0.01	1237.86	1237.87
				208.81	General Services-	0	165.03	165.03
				547.63	Social Services of which	0.01	385.87	385.88
				129.19	-Education, Sports, Art and Culture	0	73.30	73.30
				158.64	-Health and Family Welfare	0	42.73	42.73
				228.03	-Water Supply, Sanitation, Housing and Urban Development	0.01	201.32	201.33
				2.15	-Information and Broadcasting	0	0.01	0.01
				29.54	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0	45.45	45.45
				0.08	-Social Welfare and Nutrition	0	22.49	22.49
					-Others	0	0.57	0.57
				576.00	Economic Services of which	0	686.96	686.96
				6.75	-Agriculture and Allied Activities	0	8.76	8.76
				-	-Rural Development	0	0	0
				68.43	-Special Areas Programmes	0	127.44	127.44
				181.09	-Irrigation and Flood Control	0	171.07	171.07
				38.89	-Energy	0	43.98	43.98
				17.13	-Industry and Minerals	0	4.43	4.43
				2.50	-Science Technology and Environment	0	9.26	9.26
				217.43	-Transport	0	258.55	258.55
				43.78	-General Economic Services	0	63.47	63.47

0.97	V – Recoveries of Loans and Advances-		1.02	0.34	V – Loans and Advances disbursed-	1.60		1.60
-	-From Power Projects			-	-For Power Projects		0	
0.76	-From Government Servants			0.34	To Government Servants		1.60	
0.21	-From Others			-	-To Others		0	
730.98	VI – Revenue Surplus brought down		897.53	-	VI – Revenue Deficit brought down	-	-	-
489.40	VII – Public debt receipts-		925.79	273.24	VII – Repayment of Public debt			446.08
-	-External debt		-	-	External debt	-	-	
489.40	-Internal debt other than Ways and Means Advances and overdrafts	741.04		229.07	-Internal debt other than Ways and Means Advances and Overdrafts	401.95		
-	-Net transactions under Ways and Means Advances	184.75	-		-Net transactions under Ways and Means Advances			
-	-Loans and Advances from Central Government	-	-	44.17	-Repayment of Loans and Advances to Central Government	44.13		
	-Net transactions under over- draft	-	-					-
	VIII – Appropriation to Contingency Fund		-	-	VIII – Appropriation to Contingency Fund			-
	IX – Amount transferred to Contingency Fund		-	-	IX – Expenditure from Contingency Fund			
2901.43	X – Public Account receipts-		2871.65	2858.83	X – Public Account disbursement-			2747.02
290.93	Small Savings and Provident Funds	306.43		204.64	-Small Savings and Provident Funds		245.69	
64.55	-Reserve Funds	138.50		-	-Reserve Funds		27.79	
131.43	Suspense and Miscellaneous	134.32		146.99	-Suspense and Miscellaneous		153.45	
1620.72	Remittances	1529.94		1642.52	-Remittances		1674.48	
793.80	Deposits and Advances	762.46		864.68	-Deposits and Advances		645.61	
	XI – Closing Overdraft from Reserve Bank of India			121.77	XI – Cash Balance at end-			385.19
				4.64	-Cash in Treasuries and Local Remittances		4.64	

				(-)297.96	<i>-Deposits with Reserve Bank</i>		(-) 5.14	
				53.47	<i>-Departmental Cash Balance including permanent Advances</i>		34.71	
				361.62	<i>-Cash Balance Investment and Investment of earmarked fund</i>		350.98	
12584.89	Total:		13097.86	12584.89	Total:		13097.86	

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 2015-16

(₹ in lakh)

Implementing Agency	Scheme	Amount
2 Non-Government Organizations (NGO)	Advocacy and Publicity	2.76
INGO (Individuals)	Archives and Archival Libraries	0.40
25 NGOs	Assistance to Voluntary Organisation for providing Social Defence	3,13.34
1 NGOs	Assistance to Voluntary Organisation for OBCs	1.70
62 NGOs	Assistance to Voluntary Organisation under the Scheme of integrated	2,52.02
1 NGO	Assistance to Voluntary Organisations for Welfare of SC CS	4.05
8 NGOs	Baba Saheb Ambedkar Hastashilpa Yojana	7.40
S. Kula Women's College	Bioinformatics	9.32
4 NGOs	Biotechnology for Social Development	27.94
16 NGOs	Comprehensive Scheme for Combating Trafficking	1,52.23
DM. college of Science State Government institution	Bioinformatic.	16.32
Naga Hindi Vidhyapeeth Manipur	Central Hindi Directorate	12.26
Directorate of Education Sschools	Alliance and R & D Mission -	7.10
Manipur State Medicinal Plants Board, Manipur	National Medicinal Plants Board	22.61
Department of Commerce & Industries, Manipur	Infrastructure Development & Capacity Building	6,00.00
Directorate of Sericulture, Government of Manipur	NER- Textile Promotion Scheme	2,19.41
	-do-	32,74.66
Directorate of Sericulture, Government of Manipur	NER-Textile Promotion Scheme	2,19.41
Directorate of Sericulture, Government of Manipur	NER-Textile Promotion Scheme	32,74.66
State Nodel Officer	NHM CS Component	4.90
47 NGOs	Deen Dayal Disabled Rehabilitation Scheme	2,84.38
20 NGOs	Design and Technical Upgradation Scheme	34.24
1 NGO	Disha Programme for Women in Science	14.00
1 NGOs	Environment Information Education and Awareness	0.70
Manipur ENVIS Centre on Status of Environment and related issues	-do-	46.17
2 NGOs	Free Coaching and Allied Scheme for Minorities	17.15
1 NGO	Free Coaching for SCs & OBCs	7.35
Manipur Commission for Protection of Child Rights	GIA for Research Publication and Monitoring	3.97
6 NGOs	GIA Voluntary Organization Working for the Welfare of Scheduled Tribe	63.46

4 NGOs	Grants for Construction of Boys & Girls Hostel for SC & OBC	1,44.31
2 NGOs	Hostels for Working Women	92.08
20 NGOs	Human Resource Development (HRD) , Handicraft	33.42
3 NGOs	Handicrafts – Infrastructure and Technical Development Scheme	68.81
Manipur Renewable Energy Development Agency (MANIREDA)	Off Grid DRPS	11,95.01
Manipur Renewable Energy Development Agency	Grid Interactive Renewable Power MNRE	91.00
Department of Commerce and Industries	India Innovation Entrepreneurship and Agro Industry Fund	6,33.98
Manipur Livestock Development	Indigeneous Breeds	1,03.55
Manipur Renewable Energy Development Agency (MANIREDA)	Information Publicity and Extension	3.00
State Institute of Rural Development (SIRD)	Management support to RD Programme and strengthening of District	1,25.37
Manipur Apex Handloom weavers and Handicrafts. Artisans Co-operative society	National Handloom Development Programme CS	1,21.91
5 NGOs	MDA Programme	1.63
Manipur Handloom & Handicrafts Development Corporation, Ltd.	National Handloom Development Programme CS	1,19.91
The Public Museum	Museums	21.80
15 NGOs	Marketing Support and Services & Export Promotion Scheme	1,07.02
Deputy Commissioner, Imphal West	MPs Local Area Development Scheme (MPLADS)	5,00.00
Deputy Commissioner, Churachanpur	-do-	5,00.00
State Forest Development Agency, Manipur	National Medicinal Plants Board	4,15.30
2 NGOs	National Mission on Food Processing	1.00
26 NGOs	National Programme for Youth and Adolescent Development General Component	57.59
Manipur Livestock Development Board, Ltd.	National Plan for Diary Development	2,54.00
Manipur State Rural Development	National Rural Employment Guarantee Scheme (MGNREGA) CS	13.00
State Livelihood Mission Manipur	National Rural Livelihood Mission CS	10.00
Dy. Commissioner Churachandpur	North Eastern Council	89.20
Manipur Industrial Development Corporation	-do-	13.58
Manipur Tribal Development Corporation	-do-	2,26.80
Manipur Pollution Control Board	Pollution Abatement	47.52
4 NGOs	Promotion of Sports among Disabled	12.17
Manipur Information Commission	Propagation on RTI- Improving transparency & Accountability	3.00

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Manipur Renewable Energy Development	Renewable Energy for Rural Application for all Villages	1,68.58
Sangai Foundation	Scheme for Leadership Development of Minority Women	7.23
15 NGOs	-do-	25.90
Imphal East District Boys Scouts and Girls Guides Association	-do-	1.43
Manipur State Rural Development	SECC	17.79
6 NGOs	Seekho Aur Kamao Skill Development Initiatives	2,23.65
Rural Development Panchayati Raj Department	Shyama Prasad Mukherjee Rurban Mission	35.00
10 NGOs	Scheme for the Welfare of Working Children in Need of Care and Protect	56.66
213 NGOs	Scheme of Art and Culture and Centenary Celebration (Other Mission)	5,95.37
30 Individual Unique Trust	-do-	49.22
	-do-	0.04
9 NGOs	Science and Technology Programme for Socio Economic Development	3,05.29
Manipur Science and Technology Council	-do-	1,19.43
Manipur Science and Technology Council	State Science and Technology Programme	72.40
11 NGOs	Step Support to Training and Employment Programme for Women.	1,01.24
Manipur Renewable Energy Development	Supports to States	3.00
4 NGOs	Swadhar Grah	40.88
Jana Shikshan Sansthans, Senapati	Support to NGOs, SRCs for Adult Education and Skill Development Merged Schemes of NGOs, JSS and SRCs.	44.74
Jana Shikshan Sansthan, Imphal West	-do-	29.95
Jana Shikshan Sansthan, Thoubal	-do-	29.97
Manipur Science and Technology Council	Technology Development Programme	19.02
Manipur Institute of Technology	-do-	7.70
Imphal College	Technology Development Programme	5.29
Public Works Department (PWD)	Technical Textiles- Scheme for usage of GEO Textiles in North Eastern Region	91.83
State Academy of Training (ATI)	Training for all Support for Training activities and Capacity Building	16.38
Th. Rajen Singh (Individual Agency)	Youth Hostel	1.69
Total:		1,24,75.47

Foot note : The total releases shown in this appendix exclude an amount of ₹ 5,37,85.76 lakh (2015-16) and ₹ 5,27,19.88 lakh (2014-15) released to Central bodies located in the State as well as various other organizations outside the purview of the Government of Manipur. As per information received from CGA M/O Finance, total released amount under SPV Route for 2015-16 was ₹ 6,72,63.23 lakh. However, a sum of ₹ 6,62,61.23 lakh only, was uploaded in the website of CGA. Accordingly, the details of the difference of ₹ 10,02.00 lakh is not reflected in this Annexure.

Appendix 1.4
(Reference: Paragraph 1.3)

Time series data on the State Government finances

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Part A Receipts					
1. Revenue Receipts (i +ii+iii+iv)	5653.55	6819.76	7282.79	7998.27	8280.10
(i) Tax Revenue of which	368.07	332.83	472.73	516.83	550.44
<i>Taxes on Agricultural Income</i>	-	-	-	-	-
<i>Taxes on Sales, Trade, etc.</i>	296.92	258.52	395.74	433.33	466.51
<i>State Excise</i>	9.80	9.94	9.20	9.32	8.78
<i>Taxes on Vehicles</i>	13.21	15.83	18.73	20.77	23.29
<i>Stamps and Registration fees</i>	4.82	5.98	7.90	7.76	10.45
<i>Land Revenue</i>	0.84	1.24	1.12	1.42	2.59
<i>Taxes on Goods and Passengers</i>	1.40	1.43	1.24	1.20	1.02
<i>Other taxes</i>	40.74	39.85	38.76	43.03	37.80
<i>Taxes and duties on electricity</i>	0.34	0.04	0.04	-	#
(ii) Non-Tax Revenue	311.53	231.78	260.67	183.73	149.48
(iii) State's share of Union taxes and duties	1154.03	1317.83	1438.79	1526.89	3142.42
(iv) Grants-in-aid from Government of India	3819.92	4937.32	5110.60	5770.82	4437.76
2. Miscellaneous Capital Receipts	-	-	-	-	-
3. Recoveries of Loans and Advances	1.89	0.59	1.23	0.97	1.02
4. Total Revenue and Non-debt capital receipts (1+2+3)	5655.44	6820.35	7284.02	7999.24	8281.12
5. Public Debt Receipts of which	293.33	340.25	382.68	489.40	925.79
<i>Internal Debt (excluding Ways and Means Advances and Overdrafts)</i>	203.38	332.28	382.68	489.40	741.04
<i>Net transactions under Ways and Means Advances and Overdrafts</i>	89.95	7.97	-	-	184.75
<i>Loans and Advances from the Government of India</i>	-	-	-	-	-
6. Total Receipts in the Consolidated Fund (4+5)	5948.77	7160.60	7666.70	8488.64	9206.91
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	5582.21	3921.37	3883.75	2901.43	2871.65
9. Total Receipts of the State (6+7+8)	11530.98	11081.97	11550.45	11390.07	12078.56
Part B Expenditure/Disbursement					
10. Revenue Expenditure	5006.92	5316.53	5718.83	7267.29	7382.57
<i>Plan</i>	1081.09	1066.20	1212.94	2299.18	2317.23
<i>Non-Plan</i>	3925.83	4250.33	4505.89	4968.11	5065.34
<i>General Services (including interest payments)</i>	2133.60	2281.83	2441.07	2751.13	2950.80
<i>Social Services</i>	1439.29	1528.22	1603.66	2028.06	1973.60
<i>Economic Services</i>	1257.37	1313.26	1338.61	2012.37	2110.12
<i>Grants-in-aid and contributions</i>	176.66	193.22	335.49	475.73	348.05
11. Capital Expenditure	1695.41	1501.56	1291.89	1332.44	1237.87
<i>Plan</i>	1698.63	1493.69	1291.90	1332.96	1237.86

	2011-12	2012-13	2013-14	2014-15	2015-16
<i>Non-Plan</i>	(-)3.22	7.87	(-)0.01	(-) 0.52	0.01
<i>General Services</i>	293.41	225.87	220.32	208.81	165.03
<i>Social Services</i>	477.32	354.04	328.05	547.63	385.88
<i>Economic Services</i>	924.68	921.65	743.52	576	686.96
12. Disbursement of Loans and Advances	0.08	3.30	0.04	0.34	1.60
13. Total/Aggregate Expenditure (10+11+12)	6702.41	6821.39	7010.76	8600.07	8622.04
14. Repayments of Public Debt of which	160.24	171.81	260.07	273.24	446.08
<i>Internal Debt (excluding Ways and Means Advances and Overdrafts)</i>	95.31	127.81	115.07	229.07	401.95
<i>Net transactions under Ways and Means Advances and Overdrafts</i>	-	-	97.92	-	-
<i>Loans and Advances from Government of India</i>	64.93	44.00	47.08	44.17	44.13
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	6862.65	6993.20	7270.83	8873.31	9068.12
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	5396.61	3772.34	3760.41	2858.83	2747.02
19. Total disbursement by the State (16+17+18)	12259.26	10765.54	11031.24	11732.14	11815.14
Part C Deficits					
20. Revenue Deficit (-)/Surplus (+) (1-10)	(+) 646.63	(+) 1503.23	(+) 1563.96	(+) 730.98	(+) 897.53
21. Fiscal Deficit (-)/Surplus (+) (4-13)	(-) 1046.97	(-) 1.04	(+) 273.26	(-) 600.83	(-) 340.92
22. Primary Deficit(-)/ Surplus(+)(21+23)	(-) 649.53	(+) 431.97	(+) 718.18	(-) 127.64	(+) 175.31
Part D Other data					
23. Interest Payments (included in revenue expenditure)	397.44	433.01	444.92	473.19	516.23
24. Financial Assistance to local bodies etc.	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)[®]	12914.61	13747.79	16198.43	18042.76 (Q)	19889.88 (A)
28. Outstanding Fiscal liabilities	6483.16	6800.94	7060.68	7357.38	8125.39
29. Outstanding guarantees (year end) (including interest)	175.35	199.73**	215.30	192.95	339.53
30. Maximum amount guaranteed (year end)	195.55	193.38	197.45	197.45	588.00
31. Number of incomplete projects[§]	96	11	37	9	100
32 Capital blocked in incomplete projects	391.69	316.16	144.53	36.70	-
Part E Fiscal Health Indicators					
I Resource Mobilization (in per cent)					
Own Tax revenue/GSDP	2.85	2.42	2.92	2.86	2.77
Own Non-Tax Revenue/GSDP	2.41	1.69	1.61	1.02	0.75

	2011-12	2012-13	2013-14	2014-15	2015-16
Central Transfers/GSDP	8.94	9.59	8.88	8.46	15.80
II Expenditure Management (in per cent)					
Total Expenditure/GSDP	51.90	49.62	43.28	47.66	43.35
Total Expenditure/Revenue Receipts	118.55	100.02	96.26	107.52	104.13
Revenue Expenditure/Total Expenditure	74.70	77.94	81.57	84.50	85.62
Expenditure on Social Services/Total Expenditure	28.60	27.59	27.55	29.95	27.37
Expenditure on Economic Services/Total Expenditure	32.56	32.76	29.70	30.10	32.44
Capital Expenditure/Total Expenditure	25.30	22.01	18.43	15.49	14.36
Capital Expenditure on Social and Economic Services/Total Expenditure	20.92	18.70	15.28	13.07	12.44
III Management of Fiscal Imbalances (in per cent)					
Revenue deficit (surplus)/GSDP	5.00	10.93	9.66	4.05	4.51
Fiscal deficit (surplus)/GSDP	(-) 8.11	(-) 0.008	(+) 1.69	(-) 3.33	(-)1.71
Primary Deficit (surplus)/GSDP	(-) 5.03	3.14	4.43	(-)0.71	(+) 0.88
Revenue Deficit/Fiscal Deficit	(-) 61.76	(-)144541.35	572.33	(-) 121.66	(-) 263.27
Primary Revenue Balance/GSDP	8.10	14.09	12.41	6.68	7.11
Fiscal Liabilities/GSDP	50.20	49.46	43.59	40.77	40.85
Fiscal Liabilities/RR	114.67	99.72	96.95	91.99	98.13
Primary deficit <i>vis-à-vis</i> quantum spread	(-) 152.29	820.96	1504.37	414.62	437.97
Debt Redemption (Principal+Interest)/Total Debt Receipts	110.78	107.55	110.19	111.19	155.09
V Other Fiscal Health Indicators					
Return on Investment	Only ₹ 3000	Only ₹ 4000	Only ₹ 3000	Only ₹ 2000	Only ₹ 3000
Balance from Current Revenue (₹ in crore)	(-) 773.38	(-) 1457.11	(-) 533.53	(-) 806.54	1033.34
Financial Assets/Liabilities	(-)14.57	2.24	2.42	2.46	2.43

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

Only ₹ 35,000/-

Appendix 1.5

(Reference: Paragraph 1.9.1)

Assets and Liabilities of the Government of Manipur as on 31 March 2016

(₹ in crore)

As on 31.03.2015		Liabilities	As on 31.03.2016	
3940.67		Internal Debt -		4464.52
	2989.99	<i>Market Loans bearing interest</i>	3301.27	
	0.04	<i>Market Loans not bearing interest</i>	0.04	
	5.93	<i>Loans from Life Insurance Corporation of India</i>	5.93	
	137.09	<i>Loans from NABARD</i>	165.30	
	0.11	<i>Loans from SBI and others</i>	0.11	
	6.12	<i>Loans from National Co-operative Development Corporation</i>	6.12	
	772.67	<i>Special Securities issued to National Small Savings Fund of the Central Government</i>	791.19	
	28.72	<i>Other Loans</i>	9.81	
	-	<i>Ways and Means Advance</i>	184.75	
439.18		Loans and Advances from Government of India -		395.04
	0.06	<i>Pre 1984-85 Loans</i>	0.06	
	375.97	<i>Non-Plan Loans</i>	338.06	
	60.21	<i>Loans for State Plan Schemes</i>	54.26	
	-	<i>Loans for Central Plan Schemes</i>	-	
	-	<i>Loans for Centrally Sponsored Plan Schemes</i>	-	
	2.94	<i>Loans for Special Plan Schemes</i>	2.66	
	-	<i>Other Ways & Means Advances</i>	-	
	-	<i>Contingency Fund</i>	-	
1402.91		Small Savings, Provident Funds, etc.		1463.64
1299.74		Deposits		1416.59
274.88		Reserve Funds		385.60
10726.25		Deficit on Government Account		
	730.98	<i>Add Revenue Surplus of the current year</i>		897.53
		<i>Miscellaneous Deficit</i>		
	9995.27	<i>Accumulated Deficit at the beginning of the year</i>		10726.26
18083.63		Total		19749.18

Assets				
17338.92		Gross Capital Outlay on Fixed Assets -		18576.79
	167.13	<i>Investments in shares of Companies, Corporations, etc.</i>	177.24	
	17171.79	<i>Other Capital Expenditure</i>	18399.55	
204.50		Loans and Advances -		205.09
		<i>Loans for Power Projects</i>	-	
	10.55	<i>Loans to Government servants and Miscellaneous loans</i>	11.48	
	193.95	<i>Other Development Loans</i>	193.61	
2.29		Advances		2.29
(-)297.96		Deposit with Reserve Bank and other banks		(-) 5.14
285.56		Remittance Balance		430.10
130.59		Suspense and Miscellaneous Balance		149.72
419.73		Cash -		390.33
	4.64	<i>Cash in Treasuries and Local Remittances</i>	4.64	
	53.45	<i>Departmental Cash Balance</i>	34.69	
	0.02	<i>Permanent Advances</i>	0.02	
	125.65	<i>Cash Balance Investments</i>	0	
	235.97	<i>Investment of earmarked funds</i>	350.98	
18083.63		Total		19749.18

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

(₹ in lakh)

Year of Maturity (Year of maturity from the beginning of 2016-17)	Internal Debt	Loans and advances from the Central Government	Amount
(1)	(2)	(3)	(4) (2 + 3)
2016-17(1)	12649.01	2.63	12651.64
2017-18(2)	17344.68	7.69	17352.37
2018-19(3)	38540.45	6.96	38547.41
2019-20(4)	30636.28	6.17	30642.45
2020-21(5)	31796.54	16.85	31813.39
2021-22(6)	41210.54	24.43	41234.97
2022-23(7)	27500.00	368.36	27868.36
2023-24(8)	35848.70	158.69	36007.39
2024-25(9)	47441.50	38070.40	85511.90
2025-26(10)	61388.75	99.02	61487.77
2026-27(11)	-	208.58	208.58
2027-28(12)	-	134.11	134.11
2028-29(13)	-	393.66	393.66
(i) Sub-Total	344356.45	39497.55	383854
<i>(ii) Amount for which year of Maturity is not known</i>	<i>10,20,95.00</i>	<i>6.66</i>	<i>102101.66</i>
Total (i + ii)	446451.45	39504.21	485955.66

¹ Maturity profile at the end of 2014-15, 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	Net availability of borrowed funds	Difference between Debt receipt and debt redemption (Principal +Interest payments)
10	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	4869.86	184.56	3.79
2	2- Council Of Ministers	603.43	153.41	25.42
3	3 - Secretariat	6953.49	591.43	8.51
4	4 - Land Revenue, Stamps & Registration and District Administration	8031.90	949.82	11.83
5	7 - Police	110305.07	7306.95	6.62
6	8 - Public Works Department	21401.28	7386.72	34.52
7	10 - Education	125986.39	25369.30	20.14
8	11 - Medical, Health and Family Welfare Services	48192.43	3899.97	8.09
9	13 - Labour and Employment	1828.88	273.43	14.95
10	14 - Department of Tribal Affairs, Hills and Scheduled Caste Development	42794.53	3491.35	8.16
11	15 - Consumers Affairs, Food and Public Distribution	1989.15	213.44	10.73
12	16- Co-operation	1723.70	273.99	15.90
13	17 - Agriculture	12916.90	2489.46	19.27
14	18 - Animal Husbandry and Veterinary including Dairy Farming	9381.10	3269.29	34.85
15	19 - Environment and Forest	18498.16	6264.28	33.86
16	20 - Community and Rural Development	72420.11	5200.21	7.18
17	21 - Commerce and Industries	8527.51	2803.32	32.87
18	22. Public Health Engineering	5339.95	156.16	2.92
19	23. Power	64890.9	1649.41	2.54
20	25. Youth Affairs and Sports Department	4045.11	161.02	3.98
21	26. Administration of Justice	4247.01	627.42	14.77
22	27. Election	1054.88	325.00	30.81
23	30. Planning	36266.01	29355.76	80.95
24	31. Fire Protection and Control	1048.00	106.12	10.13
25	33. Home Guards	1877.31	121.11	6.45
26	36. Minor Irrigation	1190.6	137.92	11.58
27	37. Fisheries	2837.39	272.65	9.61
28	40. Irrigation and Flood Control Department	6642.95	789.18	11.88
29	41. Art and Culture	2588.09	552.12	21.33
30	42. State Academy of Training	565.25	105.72	18.70
31	43. Horticulture and Soil Conservation	8392.44	2988.62	35.61
32	44. Social Welfare Department	31234.17	13318.20	42.64
33	45. Tourism	1356.28	186.23	13.73
34	46. Science and Technology	475.00	204.31	43.01
35	47. Minorities and Other Backward Classes Department	2681.31	1060.39	39.55
36	49. Economics and Statistics	1563.25	512.79	32.80
Revenue Charged				
37	26. Administration of Justice	1404.5	237.16	16.89

Sl. No.	Grant/ Appropriation	Total provision	Saving	Percentage
1	2	3	4	5
Capital Voted				
38	1. State Legislature	240	80	33.33
39	2. Council Of Ministers	80	80	100.00
40	5. Finance Department	40.01	40.01	100.00
41	7. Police	2480	538.89	21.73
42	8. Public Works Department	57418.76	12499.55	21.77
43	9. Information and Publicity	5	3.75	75.00
44	10. Education	5318.76	601.18	11.30
45	11. Medical, Health and Family Welfare Services	5398.31	1124.96	20.84
46	12. Municipal Administration, Housing and Urban Development	5151.8	1624.48	31.53
47	13. Labour and Employment	356.52	300.02	84.15
48	15. Consumers Affairs, Food and Public Distribution	300	300	100.00
49	16. Co-operation	425	200	47.06
50	17. Agriculture	4807.32	4807.32	100.00
51	22. Public Health Engineering	21885.61	4621.48	21.12
52	30. Planning	4300	3906	90.84
53	36. Minor Irrigation	7656.63	1185.36	15.48
54	37. Fisheries	131.15	38.58	29.42
55	40. Irrigation and Flood Control Department	23832.26	12979.29	54.46
56	44. Social Welfare Department	4362.1	2113	48.44
57	47. Minorities and Other Backward Classes Department	4513.6	1276.48	28.28
58	49. Economics and Statistics	45	25	55.56
Total		824872.12	171333.60	

(Source: Appropriation Accounts)

Appendix 2.2
(Reference: Paragraph 2.3.2)

Statement showing expenditure incurred without provision during 2015-16

(₹ in lakh)

Sl. No.	No. and Name of Grant/Appropriation (Heads of Accounts)	Amount of Expenditure without provision	Reasons/Remarks
Grant No. 10 – Education			
1	4522(SP).20.800.28	84.80	Reasons for incurring expenditure without provisions have not been intimated (October 2016)
2	2202(CPS).01.800.19	706.41	-do-
3	4202(CPS).01.800.16	2927.37	-do-
Grant No. 11 – Medical, Health and Family Welfare Services			
4	2210(NP).01.200.12	162.96	-do-
Grant No. 14 – Tribal Affairs, Hills and Scheduled Castes Development			
5	2225(SP).02.800.15	150.00	-do-
6	2225(SP).02.800.15	99.99	-do-
Grant No. 15 – Consumer Affairs, Food and Public Distribution			
7	2408(CPS).01.800.01	36.00	-do-
Grant No. 18 – Animal Husbandry and Veterinary including Dairy Farming			
8	2403(CSS).00.800.09	6.00	-do-
Grant No. 20 – Community and Rural Development			
9	2575(SP).02.800.16	500.00	-do-
Grant No. 23 – Power			
10	2801(NP).80.800.38	304.95	-do-
11	2552(SP).24.800.15	140.00	-do-
12	2552(SP).24.800.16	140.00	-do-
13	2801(SP).05.800.13	125.18	-do-
14	2801(SP).05.800.15	42.64	-do-
15	2801(SP).05.800.21	139.16	-do-
16	2801(SP).05.800.24	136.85	-do-
Grant No. 40 – Irrigation & Flood Control Department			
17	4552(SP).03.800.05	30.97	-do-
18	4700(SP).04.800.12	28.16	-do-
Grant No. 43 – Horticulture and Soil Conservation			
19	4552(SP).24.800.01	342.72	-do-
Grant No. 44 – Social Welfare			
20	2235(SP).02.102.59	77.55	-do-
Total		6181.71	

*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 2011-16

(₹ in lakh)

Sl. No.	Heads of Accounts	Amount of savings				
		2011-12	2012-13	2013-14	2014-15	2015-16
Revenue-Voted						
1	2011 – Parliament/State/Union Territory Legislature (NP) 02 – State/Union Territory Legislature 101 – Legislative Assembly 08 – Members	1,79.23	2,14.45	1,97.57	1,57.11	1,37.00
2	2013 – Council of Ministers (NP) 101 – Salaries of Ministers & Dy. Ministers 03 – Salaries of Ministers & Dy. Ministers	24.11	18.69	22.15	37.41	19.26
3	2013 – Council of Ministers (NP) 108 – Tour Expenses 04 – Tour Expenses	18.58	24.45	29.47	39.89	85.02
4	2235 – Social Security & Welfare (NP) 01 – Rehabilitation 200 – Other Relief Measures 35 – Victims of Extremist Action	20.50	45.00	46.00	35.00	17.00
5	2059 – Public Works (NP) 60 – Other Buildings 053 – Maintenance & Repairs 09 – Functional Building	6,48.85	6,74.58	6,16.97	2,95.05	3,52.80
6	2216 – Housing (NP) 80 - General 800 – Other Expenditure 10 – Furnishing of Residential Quarters	20.42	20.42	22.00	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	6.00	6.00	6.00
8	3054 – Roads & Bridges (NP) 04 – District & Other Roads 337 – Road Works 19 – Other District Roads	13.86	1,38.90	1,52.93	50.72	1,51.97
9	2216 – Housing (NP) 80 – General 001 – Direction and Administration 22 – Raj Bhavan	53.99	14.97	16.19	75.00	0.18
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	0.14	32.12	40.48	11.92	47.49

Sl. No.	Heads of Accounts	Amount of savings				
		2011-12	2012-13	2013-14	2014-15	2015-16
Capital Voted						
12	7610 – Loans to Government Servants 202 - Advances for Purchase of Motor Conveyances 13 – Loans to Members	30.00	20.00	58.90	89.10	35.00
13	7610 – Loans to Government Servants 201- House Building Advances 05 – Loans to Ministers	40.00	40.00	40.00	40.00	40.00
14	7610 – Loans to Government Servants 202 - Advances for Purchase of Motor Conveyances 05 – Loans to Ministers	40.00	30.00	40.00	25.00	40.00
15	7610 – Loans to Government Servant etc. (NP) 201 – House Building Advances 21 – Loans to All India Service Officers	17.50	25.00	23.20	17.50	25.00
16	4216 – Capital Outlay on Housing (P) 01 – Government Residential Buildings 106 – General Pool Accommodation 08 (V) – Building at District and Sib-Divisions	1,44.64	1,22.29	81.49	48.00	28.49
17	4702 – Capital Outlay on Minor Irrigation (P) 101 – Surface Water 05 – Pick up weir, Low Head Barrage, percolation tank (H)	60.00	35.00	30.00	3,40.00	2,08.20

* 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 2016**

(₹ in lakh)

Sl. No.	Name of Department	Debit Head	Credit Head	Amount Credited
1	Chief Executive Officer Autonomous District Council	Not furnished by A&E Office	8449	940.00
2	District Supply Officer (CAF&PD) Ukhrul District UKHRUL	Not furnished by A&E Office	8449	0.002
3	Joint Directorate (Planning) Director of Vety. (A.H), Govt. of Manipur	Not furnished by A&E Office	8449	353.91
4	Superint. of State Archaeology, Govt. of Manipur	Not furnished by A&E Office	8449	85.84
5	Dy. Director H.Q Directorate of Horticulture & Soil conservation Manipur	Not furnished by A&E Office	8449	106.49
6	Directorate of (MOBC), Govt. of Manipur (Agri Office)	Not furnished by A&E Office	8449	1457.00
7	Joint Director, YAS, Govt. of Manipur	Not furnished by A&E Office	8449	11.29
8	Addl. Chief Secy. Finance, Govt. of Manipur	Not furnished by A&E Office	8449	44.47
9	Asst Director (Admn) Sectt. Planning Deptt., Govt. of Manipur	Not furnished by A&E Office	8449	840.69
10	Deptt. Of Information Technology, Govt. of Manipur	Not furnished by A&E Office	8449	130.00
11	DGP Office, Manipur Imphal	Not furnished by A&E Office	8449	1934.00
12	Dy. Director Tribal Affairs & Hills, Govt. of Manipur	Not furnished by A&E Office	8449	746.31
13	Dy. Director (Soil Chemist), Govt. of Manipur	Not furnished by A&E Office	8449	197.09
14	Joint Director Art & Culture, Govt. of Manipur	Not furnished by A&E Office	8449	663.97
15	Director Social Welfare, Govt. of Manipur	Not furnished by A&E Office	8449	266.22
16	Joint Director, MAHUD, Govt. of Manipur	Not furnished by A&E Office	8449	122.72
17	Dy. Director (RD&PR), Govt. of Manipur	Not furnished by A&E Office	8449	53.69
18	Cotton Development Officer, Govt. of Manipur	Not furnished by A&E Office	8449	129.24
19	EE (Agri/CSC Deptt. Of Agriculture, Govt. of Manipur	Not furnished by A&E Office	8449	190.00
20	Director of Education (S), Govt. of Manipur	Not furnished by A&E Office	8449	780.50
21	Director of AYUSH, Manipur	Not furnished by A&E Office	8449	8.62
22	The Directorate of Commerce & Industries Govt. of Manipur	Not furnished by A&E Office	8449	809.90
23	AO Medical, the Director of Health Service Govt. of Manipur	Not furnished by A&E Office	8449	59.34
24	Director Settlement & Land Records	Not furnished by A&E Office	8449	80.07
25	Addl. Director of Fisheries	Not furnished by A&E Office	8449	150.00
26	Register Co-operative Society	Not furnished by A&E Office	8449	200.00
Total				1,03,61.37

(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 (October 2016)
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-
2014-15	2	Appropriation No. 2 (Revenue Charged) Public Health Engineering -22 (Capital Voted)	1996.48	-do-
Total	29		3059.60	

(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)	-14.47	-137.00
2.	Appropriation 2 – Interest Payment & Debt Services	6003.00.800.35(NP)	396.42	-257.18
3.	Grant 7 – Police	2055.00.001.01(NP)	487.98	-838.72
4.	Grant 7 – Police	2055.00.104.03(NP)	4.49	-181.86
5.	Grant 7 – Police	2055.00.104.04(NP)	64.29	-300.44
6.	Grant 7 – Police	2055.00.104.05(NP)	80.58	-142.18
7.	Grant 7 – Police	2055.00.104.07(NP)	-74.21	-167.56
8.	Grant 7 – Police	2055.00.104.08(NP)	-241.83	-183.15
9.	Grant 7 – Police	2055.00.104.29(NP)	131.76	-387.65
10.	Grant 7 – Police	2055.00.104.30(NP)	197.54	-251.78
11.	Grant 7 – Police	2055.00.104.31(NP)	15.54	-214.92
12.	Grant 7 – Police	2055.00.104.32(NP)	62.70	-172.73
13.	Grant 7 – Police	2055.00.109.17(NP)	281.63	-401.07
14.	Grant 7 – Police	2055.00.109.22(NP)	-1300.31	-555.55
15.	Grant 7 – Police	2055.00.109.23(NP)	344.13	-379.60
16.	Grant 7 – Police	2055.00.109.31(NP)	97.35	-205.42
17.	Grant 7 – Police	2055.00.109.32(NP)	15.59	-147.63
18.	Grant 7 – Police	2055.00.109.34(NP)	42.48	-111.13
19.	Grant 7 – Police	2055.00.114.36(NP)	-37.8	-145.28
20.	Grant 7 – Police	4055.00.115.25(V)	300.00	-538.89
21.	Grant 8 – Public Works Department	2059.60.053.09(NP)	15.00	-352.81
22.	Grant 8 – Public Works Department	2059.80.001.08(NP)	-187.90	-1287.07
23.	Grant 8 – Public Works Department	2216.07.053.01(NP)	495.00	-646.59
24.	Grant 8 – Public Works Department	3054.01.337.23(NP)	29.25	-1313.50
25.	Grant 8 – Public Works Department	3054.03.337.23(NP)	40.00	-127.62
26.	Grant 8 – Public Works Department	3054.04.337.12(NP)	40.00	-140.29
27.	Grant 8 – Public Works Department	3054.04.337.14(NP)	20.00	-206.10
28.	Grant 8 – Public Works Department	3054.80.001.08(NP)	-229.77	-157.21
29.	Grant 10 – Education	2202.01.101.19(NP)	10.00	-2179.41
30.	Grant 10 – Education	2202.01.102.04(NP)	15.00	-534.04
31.	Grant 10 – Education	2202.02.109.24(NP)	5.00	-5873.32
32.	Grant 10 – Education	2202.03.103.11(NP)	474.84	-1099.64
33.	Grant 10 – Education	2202.04.001.07(NP)	-15.16	-177.71
34.	Grant 10 – Education	2202.80.001.01(NP)	-10.19	-104.27
35.	Grant 10 – Education	2203.00.105.12(NP)	14.42	-124.06
36.	Grant 10 – Education	2202.01.111.82(V)	-1268.54	-6338.96
37.	Grant 10 – Education	2202.01.111.83(V)	-284.00	-716.25
38.	Grant 10 – Education	2202.02.800.62(H)	150.16	-141.25
39.	Grant 10 – Education	2202.02.800.94(V)	1930.22	-4089.67
40.	Grant 10 – Education	2202.02.800.96(V)	86.00	-380.00
41.	Grant 10 – Education	2202.03.103.31(H)	-11.00	-347.94
42.	Grant 10 – Education	2202.04.001.01(H)	7.58	-197.27
43.	Grant 10 – Education	2202.80.800.72(V)	-114.07	-510.29
44.	Grant 10 – Education	4202.01.203.97(V)	44.00	-215.00
45.	Grant 10 – Education	4202.01.800.05(V)	-685.93	-164.61
46.	Grant 10 – Education	4202.02.104.94[CPS(V)]	200.00	-200.00

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47.	Grant 11 – Medical, Health and Family Welfare Services	2210.04.200.12(NP)	722.93	-421.46
48.	Grant 11 – Medical, Health and Family Welfare Services	2210.03.103.26(V)	-1220.27	-3064.58
49.	Grant 13 – Labour and Employment	2230.03.101.11(V)	32.91	-110.86
50.	Grant 14 – Department of Tribal Affairs, Hills and Scheduled Castes Development	3604.00.200.02(NP)	1870.92	-419.07
51.	Grant 14 – Department of Tribal Affairs, Hills and Scheduled Castes Development	2225.02.794.19(H)	-110.00	-400.02
52.	Grant 14 – Department of Tribal Affairs, Hills and Scheduled Castes Development	2225.02.800.13(V)	-605.34	-716.09
53.	Grant 14 – Department of Tribal Affairs, Hills and Scheduled Castes Development	2225.02.800.15(H)	170.00	-170.00
54.	Grant 14 – Department of Tribal Affairs, Hills and Scheduled Castes Development	2225.02.800.16(H)	100.32	-100.32
55.	Grant 14 – Department of Tribal Affairs, Hills and Scheduled Castes Development	4225.02.800.32(H)	-383.00	-377.00
56.	Grant 15 – Consumer Affairs, Food and Public Distribution	2408.01.800.15(V)	100.00	-100.00
57.	Grant 16 – Co-operation	4425.00.107.01(H)	-7.60	-142.40
58.	Grant 17 – Agriculture	2401.00.800.25(H)	97.00	-183.95
59.	Grant 17 – Agriculture	4705.00.103.01(H)	-398.00	-422.00
60.	Grant 17 – Agriculture	4705.00.103.01(V)	398.00	-2578.00
61.	Grant 18 – Animal Husbandry and Veterinary including Dairy Farming	2403.00.001.01(NP)	-101.06	-301.11
62.	Grant 18 – Animal Husbandry and Veterinary including Dairy Farming	2403.00.001.05(NP)	-111.26	-388.59
63.	Grant 18 – Animal Husbandry and Veterinary including Dairy Farming	2403.00.101.04(NP)	-915.99	-101.82
64.	Grant 18 – Animal Husbandry and Veterinary including Dairy Farming	2403.00.102.09(NP)	-405.00	-410.05
65.	Grant 19 – Environment and Forest	2406.01.800.55(NP)	600.00	-532.72
66.	Grant 19 – Environment and Forest	2402.00.800.02(NP)	2000.00	-2000.00
67.	Grant 19 – Environment and Forest	2406.01.105.05(H)	-80.00	-150.56
68.	Grant 19 – Environment and Forest	2406.01.800.59(H)	-973.00	-1307.00
69.	Grant 19 – Environment and Forest	2406.01.800.60(H)	230.00	-228.50
70.	Grant 19 – Environment and Forest	2406.02.110.38(V)	13.68	-108.18
71.	Grant 19 – Environment and Forest	2406.04.101.01(H)	-250.00	-270.00
72.	Grant 21 – Commerce & Industries	2851.00.103.86(H)	10.00	-140.00
73.	Grant 22 – Public Health Engineering	2215.01.101.10(NP)	-28.50	-158.26
74.	Grant 22 – Public Health Engineering	4215.01.102.03(H)	135.48	-135.48
75.	Grant 22 – Public Health Engineering	4215.01.102.14(V)	20.00	-228.20
76.	Grant 22 – Public Health Engineering	4215.01.102.19(V)	-22.00	-134.44
77.	Grant 22 – Public Health Engineering	4215.01.102.20(H)	-1024.49	-325.43
78.	Grant 22 – Public Health Engineering	4215.01.102.20(V)	-1475.51	-1378.05
79.	Grant 22 – Public Health Engineering	4215.02.102.13(H)	301.46	-400.30
80.	Grant 23 – Power	2552.24.800.15(H)	140.00	-140.00
81.	Grant 23 – Power	2552.24.800.16(H)	140.00	-140.00
82.	Grant 23 – Power	2801.05.800.13(H)	288.92	-288.92
83.	Grant 23 – Power	2801.05.800.15(H)	120.97	-120.97
84.	Grant 23 – Power	2801.05.800.21(H)	193.99	-193.99
85.	Grant 23 – Power	2801.05.800.24(H)	136.85	-136.85
86.	Grant 30 – Planning	3451.00.092.03(NP)	2.57	-119.61
87.	Grant 30 – Planning	3451.00.092.23(V)	162.54	-151.99
88.	Grant 30 – Planning	3451.00.092.26(V)	8200.00	-8200.00
89.	Grant 36 – Minor Irrigation	4702.00.800.02(H)	-2.00	-1866.59
90.	Grant 40 – Irrigation and Flood Control Department	2711.01.001.03(NP)	1.50	-252.10
91.	Grant 40 – Irrigation and Flood Control Department	4700.03.800.11(V)	200.00	-9588.74

92.	Grant 40 – Irrigation and Flood Control Department	4700.04.800.12(H)	240.00	-1910.86
93.	Grant 40 – Irrigation and Flood Control Department	4711.01.103.03(V)	-605.66	-1516.05
94.	Grant 41 – Art and Culture	2205.00.001.01(V)	-133.97	-161.96
95.	Grant 43 – Horticulture and Soil Conservation	2401.00.800.01(V)	-750.00	-1875.00
96.	Grant 44 – Social Welfare	2235.02.102.52(V)	-0.56	-148.44
97.	Grant 44 – Social Welfare	2235.02.102.53(V)	-82.71	-150.55
98.	Grant 44 – Social Welfare	2235.02.102.54(V)	-12.54	-1922.47
99.	Grant 44 – Social Welfare	2235.02.102.76(V)	-108.02	-128.06
100.	Grant 44 – Social Welfare	2235.02.106.19(H)	7.50	-657.56
101.	Grant 44 – Social Welfare	2235.02.106.19(V)	17.50	-370.09
102.	Grant 44 – Social Welfare	2236.02.101.48(V)	18.52	-2211.32
103.	Grant 44 – Social Welfare	4235.02.800.38(V)	15.00	-450.00
104.	Grant 44 – Social Welfare	2236.02.101.48[CSS(V)]	1948.17	-2668.36
105.	Grant 49 – Economics and Statistics	345401.001.01(NP)	4.65	-121.69
Sub Total			10458.67	-86741.23
Excess cases				
106.	Appropriation 2 – Interest Payment & Debt	6003.00.101.25(NP)	-7700.41	9271.35
107.	Appropriation 2 – Interest Payment & Debt	6003.00.111.43(NP)	-1000.00	1303.30
108.	Grant 4 – Land Revenue, Stamps and	2029.00.101.10(NP)	-140.72	110.70
109.	Grant 5 – Finance Department	2071.01.101.36(NP)	31.65	3588.94
110.	Grant 8 – Public Works Department	2059.01.053.21(NP)	35.00	157.02
111.	Grant 8 – Public Works Department	2059.80.001.03(NP)	-12.78	319.28
112.	Grant 10 – Education	2202.01.001.01(NP)	-94.83	237.99
113.	Grant 10 – Education	2202.01.102.06(V)	-29.50	168.94
114.	Grant 10 – Education	2202.04.001.01(V)	-7.58	103.29
115.	Grant 12 – Municipal Administration, Housing	2217.01.191.01(NP)	-625.97	625.97
116.	Grant 14 – Department of Tribal Affairs, Hills	3604.00.200.06(NP)	70.67	439.39
117.	Grant 14 – Department of Tribal Affairs, Hills	4225.01.800.32(V)	-20.00	193.81
118.	Grant 14 – Department of Tribal Affairs, Hills	4225.02.800.32(V)	55.00	462.60
119.	Grant 15 – Consumer Affairs, Food and Public	4408.01.101.12(NP)	-251.27	551.27
120.	Grant 19 – Environment and Forest	2402.00.102.28(NP)	-2000.00	1989.17
121.	Grant 19 – Environment and Forest	2406.01.105.05(V)	-82.00	162.56
122.	Grant 19 – Environment and Forest	2406.04.101.01(V)	-142.00	229.13
123.	Grant 22 – Public Health Engineering	2215.01.001.01(NP)	-53.40	206.54
124.	Grant 22 – Public Health Engineering	4215.01.102.14(H)	16.55	358.50
125.	Grant 22 – Public Health Engineering	4215.02.102.13(V)	418.54	307.59
126.	Grant 23 – Power	2801.80.800.39(NP)	-1765.91	444.30
127.	Grant 36 – Minor Irrigation	4702.00.800.02(V)	2.00	524.99
128.	Grant 38 – Panchayat	3604.00.200.04(NP)	-597.30	597.30
Sub Total			-13894.26	22353.93
Total			-3435.59	-64387.30

(Source: Detailed Appropriation Accounts)

Appendix 2.7
(Reference: Paragraph 2.3.9)

Statement showing cases of substantial surrenders (exceeding ₹10 crore) and more than 25 per cent of Total provision made during the year 2015-16

(₹ in crore)

SI No.	Name of Grant	Head of Account	Total provision (O+S)	Amount surrendered	Percentage of surrender
1	2	3	4	5	6
1	Appropriation-2 Interest Payment & Debts Services	6003- Internal Debt of the State Govt.			
		00 -			
		101 – Market Loans			
		25 - Market Loans	273.00	62.56	22.92
2	19 - Environment and Forest	2402 – Soil & Water Conservation			
		00 -			
		102 – Soil Conservation			
		28 – Loktak Development	28.50	12.16	42.67
3	19 - Environment and Forest	2406 - Forestry and Wild Life			
		01 - Forestry			
		800 - Other Expenditure			
		58 - Scheme under EAP	20.00	20.00	100.00
4	22 - Public Health Engineering	4215 – Capital Outlay on Water Supply And Sanitation			
		01 - Water Supply			
		102- Rural Water Supply			
		20 - National Rural Drinking Water Programme (Central Share of NRDWP)	85.00	26.89	31.64
5	30 - Planning	2522 - North Eastern Areas			
		00 -			
		800 - Other Expenditure			
		01 – Schemes under NEC	76.36	31.17	40.82
6	30 - Planning	3451 - Secretariat Economic Services			
		00 -			
		092 - Other Offices			
		13 - Special Development Fund	84.38	84.38	100.00
7	30 - Planning	3451 - Secretariat Economic Services			
		00 -			
		800 -Other Expenditure			
		17 - Schemes under NLCPR	110.20	110.20	100.00
		Total	677.44	347.36	

(Source: Detailed Appropriation Accounts)

Appendix 2.8

(Reference: Paragraph 2.3.10)

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	2. Council Of Ministers	603.43	450.02	153.41
2	6. Transport	727.63	673.58	54.05
3	7. Police	110305.07	102998.12	7306.95
4	8. Public Works Department	21401.28	14014.56	7386.72
5	10. Education	125986.39	100617.06	25369.33
6	11. Medical, Health and Family Welfare Services	48192.43	44292.46	3899.97
7	13. Labour and Employment	1828.88	1555.45	273.43
8	14. Department of Tribal Affairs, Hills and Scheduled Caste Development	42794.53	39303.18	3491.35
9	15. Consumers Affairs, Food and Public Distribution	1989.15	1775.71	213.44
10	17. Agriculture	12916.9	10427.44	2489.46
11	20. Community and Rural Development	72420.11	67219.90	5200.21
12	22. Public Health Engineering	5339.95	5183.79	156.16
13	23. Power	64890.90	63241.49	1649.41
14	24. Vigilance Department	308.34	293.80	14.54
15	25. Youth Affairs and Sports Department	4045.11	3884.09	161.02
16	27. Election	1054.88	729.88	325.00
17	28. State Excise	1844.59	1750.28	94.31
18	29. Sales Tax, Other Taxes/Duties on Commodities and Services	463.13	454.73	8.40
19	32. Jails	1690.50	1671.19	19.31
20	33. Home Guards	1877.31	1756.20	121.11
21	34. Rehabilitation	767.82	686.26	81.56
22	37. Fisheries	2837.39	2564.74	272.65
23	39. Sericulture	2824.15	2772.00	52.15
24	40. Irrigation and Flood Control Department	6642.95	5853.77	789.18
25	41. Art and Culture	2588.09	2035.97	552.12
26	42. State Academy of Training	565.25	459.53	105.72
27	44. Social Welfare Department	31234.17	17915.97	13318.20
28	45. Tourism	1356.28	1170.05	186.23
29	46. Science and Technology	475.00	270.69	204.31
30	47. Minorities and Other Backward Classes Department	2681.31	1620.92	1060.39
31	50. Information Technology	2150.17	2147.08	3.09
Revenue Charged				
32	1. State Legislature	50.68	40.69	9.99
33	Appro 1 - Governor	493.82	453.08	40.74
34	Appro 3 - Manipur Public Service Commission	436.58	376.20	60.38
35	8. Public Works Department	120.00	116.99	3.01
36	26. Administration of Justice	1404.50	1167.34	237.16
Capital Voted				
37	1. State Legislature	240.00	160.00	80.00
38	2. Council Of Ministers	80.00	0.00	80.00

Sl. No.	Grants/Appropriation No.	Total Provision	Expenditure	Saving
39	5. Finance Department	40.01	0	40.01
40	6. Transport	621.00	600.00	21.00
41	7. Police	2480.00	1941.11	538.89
42	8. Public Works Department	57418.76	44919.21	12499.55
43	9. Information and Publicity	5.00	1.25	3.75
44	10. Education	5318.76	4717.59	601.17
45	11. Medical, Health and Family Welfare Services	5398.31	4273.35	1124.96
46	13. Labour and Employment	356.52	56.50	300.02
47	16. Co-operation	425.00	225.00	200.00
48	17. Agriculture	4807.32	0.00	4807.32
49	23. Power	6007.17	5998.20	8.97
50	25. Youth Affairs and Sports Department	1790.00	1749.58	40.42
51	26. Administration of Justice	2165.00	2163.12	1.88
52	30. Planning	4300.00	394.00	3906.00
53	36. Minor Irrigation	7656.63	6471.27	1185.36
54	37. Fisheries	131.15	92.57	38.58
55	40. Irrigation and Flood Control Department	23832.26	10852.97	12979.29
56	41. Art and Culture	1144.62	1064.58	80.04
57	42. State Academy of Training	6.00	5.71	0.29
58	44. Social Welfare Department	4362.10	2249.10	2113.00
59	45. Tourism	6596.49	6588.12	8.37
60	47. Minorities and Other Backward Classes Department	4513.60	3237.12	1276.48
61	49. Economics and Statistics	45.00	20.00	25.00
Grand Total		717049.37	599724.56	117324.81

(Source: Appropriation Accounts)

Appendix 2.9
(Reference: Paragraph 2.3.10)

Statement showing details of savings 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	4869.86	4685.3	184.56	49.45	135.11
2	2. Council Of Ministers	603.43	450.02	153.41	0	153.41
3	3. Secretariat	6953.49	6362.06	591.43	121.09	470.34
4	4. Land Revenue, Stamps & Registration and District Administration	8031.9	7082.08	949.82	184.24	765.58
5	7. Police	110305.07	102998.12	7306.95	0	7306.95
6	8. Public Works Department	21401.28	14014.56	7386.72	0	7386.72
7	10. Education	125986.39	100617.06	25369.33	0	25369.33
8	11. Medical, Health and Family Welfare Services	48192.43	44292.46	3899.97	0	3899.97
9	13. Labour and Employment	1828.88	1555.45	273.43	0	273.43
10	14. Department of Tribal Affairs, Hills and Scheduled Caste Development	42794.53	39303.18	3491.35	0	3491.35
11	15. Consumers Affairs, Food and Public Distribution	1989.15	1775.71	213.44	0	213.44
12	16. Co-operation	1723.7	1449.71	273.99	213.90	60.09
13	17. Agriculture	12916.90	10427.44	2489.46	0	2489.46
14	18. Animal Husbandry and Veterinary including Dairy Farming	9381.10	6111.81	3269.29	1497.41	1771.88
15	19. Environment and Forest	18498.16	12233.88	6264.28	3216.24	3048.04
16	20. Community and Rural Development	72420.11	67219.90	5200.21	0	5200.21
17	21. Commerce and Industries	8527.51	5724.19	2803.32	794.01	2009.31
18	22. Public Health Engineering	5339.95	5183.79	156.16	0	156.16
19	23. Power	64890.90	63241.49	1649.41	0	1649.41
20	25. Youth Affairs and Sports Department	4045.11	3884.09	161.02	0	161.02
21	26. Administration of Justice	4247.01	3619.59	627.42	75.65	551.77
22	27. Election	1054.88	729.88	325.00	0	325
23	30. Planning	36266.01	6910.25	29355.76	22574.83	6780.93
24	31. Fire Protection and Control	1048.00	941.88	106.12	37.26	68.86
25	33. Home Guards	1877.31	1756.20	121.11	0	121.11
26	36. Minor Irrigation	1190.60	1052.68	137.92	107.29	30.63
27	37. Fisheries	2837.39	2564.74	272.65	0	272.65
28	40. Irrigation and Flood Control Department	6642.95	5853.77	789.18	0	789.18
29	41. Art and Culture	2588.09	2035.97	552.12	0	552.12
30	42. State Academy of Training	565.25	459.53	105.72	0	105.72

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(1)	(2)	(3)	(4)	(5)	(6)	(7) (5-6)
31	43. Horticulture and Soil Conservation	8392.44	5403.82	2988.62	567.49	2421.13
32	44. Social Welfare Department	31234.17	17915.97	13318.20	0	13318.2
33	45. Tourism	1356.28	1170.05	186.23	0	186.23
34	46. Science and Technology	475.00	270.69	204.31	0	204.31
35	47. Minorities and Other Backward Classes Department	2681.31	1620.92	1060.39	0	1060.39
36	49. Economics and Statistics	1563.25	1050.46	512.79	298.76	214.03
Revenue Charged						
37	26. Administration of Justice	1404.50	1167.34	237.16	0	237.16
Capital Voted						
38	7. Police	2480.00	1941.11	538.89	0	538.89
39	8. Public Works Department	57418.76	44919.21	12499.55	0	12499.55
40	10. Education	5318.76	4717.58	601.17	0	601.17
41	11. Medical, Health and Family Welfare Services	5398.31	4273.35	1124.96	0	1124.96
42	12. Municipal Administration, Housing and Urban Development	5151.80	3527.32	1624.48	238.94	1385.54
43	13. Labour and Employment	356.52	56.50	300.02	0	300.02
44	15. Consumers Affairs, Food and Public Distribution	300	0.00	300	48.73	251.27
45	16. Co-operation	425.00	225.00	200.00	0	200
46	17. Agriculture	4807.32	0.00	4807.32	0	4807.32
47	22. Public Health Engineering	21885.61	17264.13	4621.48	2689.31	1932.17
48	30. Planning	4300.00	394.00	3906.00	0	3906
49	36. Minor Irrigation	7656.63	6471.27	1185.36	0	1185.36
50	40. Irrigation and Flood Control Department	23832.26	10852.97	12979.29	0	12979.29
51	44. Social Welfare Department	4362.10	2249.10	2113.00	0	2113
52	47. Minorities and Other Backward Classes Department	4513.60	3237.12	1276.48	0	1276.48
Grand Total		824330.96	653264.70	171066.25	32714.60	138351.65

(Source: Appropriation Accounts)

Appendix 2.10
(Reference: Paragraph 2.3.10)

Statement showing cases of surrender of funds made as on 31 March 2016

(₹ in lakh)

Sl. No.	Grant No.	Total Provision	Expenditure	Excess (+) /Saving (-)	Surrender	% age of surrender vis-à-vis Total Provision
Revenue Voted						
1	1. State Legislature	4869.86	4685.30	-184.56	49.45	1.02
2	3. Secretariat	6953.49	6362.06	-591.43	121.09	1.74
3	4. Land Revenue, Stamps & Registration and District Administration	8031.9	7082.08	-949.82	184.24	2.29
4	9. Information and Publicity	520.76	472.12	-48.64	15.16	2.91
5	16. Co-operation	1723.70	1449.71	-273.99	213.90	12.41
6	18. Animal Husbandry and Veterinary including Dairy Farming	9381.10	6111.81	-3269.29	1497.41	15.96
7	19. Environment and Forest	18498.16	12233.88	-6264.28	3216.24	17.39
8	21. Commerce and Industries	8527.51	5724.19	-2803.32	794.01	9.31
9	26. Administration of Justice	4247.01	3619.59	-627.42	75.65	1.78
10	30. Planning	36266.01	6910.25	-29355.76	22574.83	62.25
11	31. Fire Protection and Control	1048.00	941.88	-106.12	37.26	3.56
12	35. Stationery and Printing	536.78	502.01	-34.77	17.30	3.22
13	36. Minor Irrigation	1190.60	1052.68	-137.92	107.29	9.01
14	38. Panchayat	6145.65	6225.20	79.55	272.83	4.44
15	43. Horticulture and Soil Conservation	8392.44	5403.82	-2988.62	567.49	6.76
16	49. Economics and Statistics	1563.25	1050.46	-512.79	298.76	19.11
Capital voted						
17	12. Municipal Administration, Housing and Urban Development	5151.80	3527.32	-1624.48	238.94	4.64
18	15. Consumers Affairs, Food and Public Distribution	300	0	-300	48.73	16.24
19	22. Public Health Engineering	21885.61	17264.13	-4621.48	2689.31	12.29
Capital Charged						
20	Appropriation No. 2 - Interest Payment and Debt services	40594.88	44608.27	4013.39	6256.23	15.41
Total		185828.51	135226.76	-50601.75	39276.12	21.14

(Source: Appropriation Accounts)

Appendix 2.11
(Reference: Paragraph 2.3.11)

Rush of expenditure during March 2016 where expenditure was more than ₹ 10 crore and 25 per cent of the Total expenditure for the year 2015-16

(₹ 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	20.18	14.86	47.26	43	31.43
2	5	Pension and other Retirement Benefits/2071	270.05	106.54	1010.00	27	10.55
3	7	Police/ 2055	309.55	107.11	1029.10	30	10.41
4	7	Capital Outlay on Police/4055	19.41	19.41	19.41	100	100.00
5	10	General Education /2202	299.43	142.48	995.17	30	14.32
6	11	Medical and Public Health/2210	110.15	91.40	426.50	26	21.43
7	11	Capital Outlay on Medical and Public Health/4210	12.48	10.72	42.73	29	25.09
8	12	Urban Development/2217	24.98	23.88	50.61	49	47.16
9	12	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions/3604	15.10	15.10	15.10	100	100.00
10	14	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities/2225	76.61	71.48	92.14	83	77.57
11	14	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions/3604	96.41	71.76	300.64	32	23.87
12	17	Crop Husbandry/2401	42.98	326.30	94.95	45	34.37
13	18	Animal Husbandry/2403	19.02	10.49	59.52	32	17.63
14	20	Special Programmes for Rural Development/2501	140.79	30.46	305.60	46	9.97
15	20	Rural Employment/2505	107.45	95.86	336.24	32	28.51

1	2	3	4	5	6	7	8
16	21	Village and Small Industries/ 2851	14.86	10.26	50.56	29	20.30
17	23	Power/2801	314.82	242.33	623.46	50	38.87
18	23	Capital Outlay On Power Projects/4801	11.81	11.81	43.98	27	26.85
19	26	Administration of Justice/ 2014	18.36	14.33	37.23	49	38.48
20	26	Capital Outlay on Public Works/4059	20.36	20.36	21.63	94	94.13
21	30	Other Special Area Programmes/2575	11.01	11.01	20.00	55	55.07
22	30	Secretariat Economic Services/ 3451	36.97	32.43	49.00	75	66.18
23	38	Other Rural Development Programmes/2515	14.14	11.65	29.94	47	38.90
24	38	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions/3604	25.85	24.40	32.31	80	75.52
25	39	Village and Small Industries/2851	12.81	10.41	27.72	46	37.55
26	41	Capital Outlay on Education, Sports, Art and Culture/4202	10.55	10.55	10.65	99	99.06
27	44	Social Security and Welfare/ 2235	40.43	35.31	123.74	33	28.54
28	47	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities/2225	14.95	14.79	16.21	92	91.22
29	47	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities/4225	29.80	19.85	32.37	92	61.32
30	50	Relief on Account Of Natural Calamities/ 2245	30.44	17.90	23.19	131	77.20

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

Appendix 2.12

(Reference: Paragraph 2.4.1)

Pending DCC bills up to 2015-16 as on June 2016

(₹ in crore)

Sl. No.	Department/Institutes	Number of AC bills	Amount of Pending DCC bills
1	Agriculture Department	14	40.74
2	Art & Culture Department	10	11.75
3	Co-operation Department	3	0.64
4	Department of Information & Public Relations	14	0.41
5	Development of Tribals and Backward Classes	158	125.12
6	Directorate of Civil Defence, Manipur	1	1.80
7	District Administration	6	1.15
8	Education (School) Department	142	176.61
9	Education (University) Department	91	60.15
10	Election Department	2	1.12
11	Family and Children Welfare Bureau	13	3.52
12	Finance Department	20	13.35
13	Fisheries Department	1	0.15
14	Food and Civil Supply Department	12	11.14
15	Forest Department	3	7.00
16	General Administration Department	6	8.34
17	Governor Secretariat	1	1.25
18	Horticulture Department	34	74.69
19	Industries Department	22	20.76
20	Information Technology	5	18.63
21	Jail (Prison) Department	4	2.93
22	Labour Department	4	0.77
23	Manipur Public Service Commission	3	0.94
24	Medical and Health Services Department	325	464.12
25	Municipal Administration, Housing and Urban	5	4.78
26	Planning Department	36	84.16
27	Police Department	41	90.52
28	Power Department	19	123.21
29	Rural Development and Panchayati Raj	13	21.19
30	Science and Technology Department	5	3.35
31	Secretariat Development Department	1	7.50
32	Sericulture Department	3	10.63
33	Sports and Youth Services Department	40	52.77
34	State Council of Educational Research & Training	13	1.08
35	Taxation Department	5	1.50
36	Tourism Department	43	54.44
37	Transport Department	8	11.23
38	Veterinary and Animal Husbandry Department	30	6.63
39	Welfare of Minorities and other Backward Classes	36	38.75
40	District and Sessions Judge	1	2.17
41	Revenue Department	0	0.02
	Total	1193	1,561.01

(Source Voucher Level Compilation data)

Appendix 2.13
(Reference: Paragraph 2.4.2)

**Controlling Officers of the Government of Manipur who had not reconciled
the expenditure for the year 2015-16 with the figures booked by
the Accountant General (A&E), Manipur**

(₹in crore)

Sl. No.	Name of Controlling Officers	Amount
1	Commissioner GAD	84.89
2	D.C. Imphal East	6.34
3	D.C. Churchandpur	2.86
4	D.C. Chandel	3.72
5	D.C. Thoubal	2.61
6	D.C. Ukhrul	4.19
7	D.C. Senapati	4.39
8	Secretary, MPSC	3.76
9	Commissioner/Secretary (Finance)	535.16
10	Director Transport	6.74
11	Inspector General Registration	3.06
12	Commissioner Excise	15.40
13	Chief Engineer PWD	21.18
14	Chief Engineer IFCD	56.46
15	Chief Engineer PHED	51.11
16	Chief Engineer Power	772.45
17	Chief Engineer M.I	10.09
18	Director Food & Civil Supply	15.02
19	Director of Agriculture	223.43
20	Director Fishery	25.65
21	Director Information & Public Relation	5.49
22	Register Co-operation	16.75
23	Director Social Welfare & Child Development	821.76
24	Director Rehabilitation	6.86
25	Director Education (U)	253.16
26	Director Education (S)	1,160.39
27	Director YAS	113.53
28	Controller Technical Education	8.26
29	Deputy Director Information Technology (IT)	33.47
30	Deputy Labour Commissioner	4.69
31	Director Sericulture	78.28
32	Secretary, Manipur Legislative Assembly	47.26
33	District & Session Judge, Manipur West	2.25
34	Registrar Manipur High Court	1.32
35	Secretary Law Department	29.11
36	Director Tourism	114.65
Total		4,545.74

(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	Observation
Major Head not conforming to the list of Major & Minor Head of Accounts			
1	Demand No. 14 - Department of Tribal Affairs, Hills and Scheduled Castes Development	2225 - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	It should be 2225 - Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities.
2	Demand No. 23 - Power	2810 - Non-Conventional Sources of Energy (Plan) 60 - Others 800 - Other Expenditure	It should be 2810 - New and Renewable Energy.
3	Demand No. 47 - Minorities and Other Backward Classes Department	2225 - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes <u>(Non Plan & Plan)</u>	It should be 2225 - Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, and a new Sub Major Head and Minor Heads for 'Welfare of Minorities' should be inserted as below - SMH: 04 Welfare of Minorities.
4	Demand No. 47 - Minorities and Other Backward Classes Department	4225 - Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	It should be 4225 -Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, and a new Sub Major Head and Minor Heads for 'Welfare of Minorities' should be inserted as below - SMH: 04 Welfare of Minorities.
Sub-Major Head not conforming to the list of Major & Minor Head of Accounts			
5	Demand No. 19- Environment and Forest	2407 - Plantation (Plan) 03 - Rubber Plantation 800 - Other Expenditure	It should be 03 - Rubber.
Minor Heads not conforming to the list of Major & Minor Head of Accounts			
6	Appropriation No. 2 - Interest Payment and Debt Services	2049 - Interest Payment 03 - Interest on Small Savings, Provident Funds etc. 108 - Interest on Pension and Insurance Scheme	It should be 108 - Interest on Insurance and Pension Fund.
7	Appropriation No. 2 - Interest Payment and Debt Services	6003 - Internal Debt of the State Government 111- Special Security issued to NSSF of the Central Government by the State Govt.	It should be 111- Special Securities issued to National Small Savings Fund of the Central Government.
8	Demand No. 4 - Land Revenue Stamp Registration and District Administration	2053-District Administration(NP) 094- Other Establishment Sub-Divisional Establishment	It should be 094 - Other Establishments.
9	Demand No. 5 - Finance Department	7610 - Loans to Government Servants etc. (NP) 203-Advances for Purchase of Other Conveyances 21 - Loan to All India Service Officers (Purchase of Computer)	The Minor Head 203 is not in conformity with that of sub-head. It should be under a separate Minor Head 204 - Advances for Purchase of Computers.

10	Demand No. 10 - Education	2202 - General Education (Plan) <i>01 - Elementary Education</i> 800 - Other Expenditure 07 - Block Grant for New Schools (PMGY) 01 - State Share for Sarva Siksha Aviyan/EGS (Detail Head)	It should be under a separate Minor Head 111- Sarva Shiksha Abhiyan.
11	Demand No. 10 - Education	2202 - General Education (Plan) <i>01 - Elementary Education</i> 800 - Other Expenditure 42 - Mid-Day Meals (State Share)	It should be Minor Head 112- National Programme of Mid Day Meals in Schools.
12	Demand No. 10 - Education	2204 - Sports & Youth Services (NP) 102 - Youth Welfare Programme	It should be 102 - Youth Welfare Programmes for Students.
13	Demand No. 12 - Municipal Administration, Housing and Urban Development	2217 - Urban Development (NP) <i>01 - State Capital Development</i> 191 - Assistance to Local Bodies Co-operations , Urban Development Authorities, Town	It should be 191-Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards, etc.
14	Demand No. 16 - Co-operation	4425 - Capital Outlay on Co-operation (Plan) 107 - Dairy Development Project 01-National Programme for Dairy Development (NPDD) 01-Manipur Milk Producers Cooperative Union	There is no Minor Head of 107-Dairy Development Project under Major Head 4425. It should be 102 - Dairy Development Projects.
15	Demand No. 20 - Community and Rural Development	2505 - Rural Employment (Plan) <i>02 - Rural Employment Guarantee Scheme</i> 102 - National Rural Employment Guarantee Scheme	The name of the Scheme of National Rural Employment Guarantee Scheme is already under Minor Head '101'. Hence, use of the same Scheme under different Minor Head '102' amounts to unauthorized opening of Minor Heads.
16	Demand No. 21 - Commerce & Industries	4860 - Capital Outlay on Consumer Industries (Plan) <i>01 - Textiles</i> 101 - Industrial Estate	There is no Minor Head 101- Industrial Estate under Major Head 4860. Hence, use of this Minor Head amounts to unauthorized opening of Minor Heads.
17	Demand No. 22 - Public Health Engineering	2215 - Water Supply and Sanitation (Plan) 02 - Sewerage and Sanitation 001 - Direction	It should be 001 - Direction and Administration.
18	Demand No. 23 - Power	4801 - Capital Outlay on Power Projects (Plan) <i>05 - Transmission & Distribution</i> 799- Transmission & Distribution System	It should be 799 Suspense.
19	Demand No. 29 - Sales Tax, Other Taxes/ Duties on Commodities and Services	2045 - Other Taxes and Duties on Commodities & Services (NP) 101 - Collection Charges	It should be 101- Collection Charges - Entertainment Tax.
20	Demand No.49- and Economics Statistics	3454 - Census Survey and Statistics (Non Plan & Plan) <i>02 - Survey and Statistics</i> 205 - Statistical Agency	It should be 205 - State Statistical Agency.

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

Appendix 2.15
(Reference: Paragraph 2.8)

Lapsed Deposit under Major Head 8449 during 2015-16

(₹ in lakh)

Sl. No.	Name of Department	Name of DDO	Treasury	Amount
1	Directorate of Education (S)	Directorate of Education (S)	Moirang	4,27.43
2	Medical Directorate	A.O. Medical	Lamphel	16.26
3	Directorate of Fisheries	Addl. Director, Fisheries	Lamphel	33.00
4	Directorate of Education (U)	Directorate of Education (U)	Lamphel	5.28
5	Directorate of Commerce & Industries	Deputy Directorate of Commerce & Industries	Lamphel	2,54.18
6	Labour	Labour Commissioner	Lamphel	1.00
7	Agriculture	Regional Potato Farm, Mao	Senapati	1,65.38
8	DRDA	DRDA	Senapati	22.65
Total				9,25.18

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

Appendix 3.1
(Reference: Paragraph 3.1)
Statement showing outstanding Utilisation Certificates as on 31 March 2016

(₹ in crore)

Year of payment	Total Grants paid		Utilization certificate			
			Received		Outstanding	
	No. of vouchers	Amount	No. of vouchers	Amount	No. of vouchers	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1 General Administrative Department						
Up to 2008-09	22	23.89	10	0.06	12	23.83
2009-10	14	7.41	11	0.20	3	7.21
2010-11	11	0.75	6	0.13	5	0.62
2011-12	21	0.49	5	0.08	16	0.41
2012-13	9	0.21	4	0.06	5	0.15
Sub-Total	77	32.75	36	0.53	41	32.22
2013-14	5	0.78	0	0	5	0.78
2014-15	10	0.93	0	0	10	0.93
Total	92	34.46	36	0.53	56	33.93
2 Town Planning						
2009-10	2	0.13	0	0	2	0.13
2010-11	4	1.89	0	0	4	1.89
2011-12	0	0	0	0	0	0
2012-13	3	0.63	0	0	3	0.63
Total	9	2.65	0	0	9	2.65
3 Excise Department						
Up to 2008-09	1	0.02	0	0	1	0.02
Total	1	0.02	0	0	1	0.02
4 Police Department						
Up to 2008-09	9	0.49	0	0	9	0.49
2009-10	4	0.21	0	0	4	0.21
2010-11	3	0.10	0	0	3	0.10
2011-12	6	0.28	0	0	6	0.28
2012-13	1	0.05	0	0	1	0.05
Sub-Total	23	1.13	0	0	23	1.13
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 2008-09	14	1.94	0	0	14	1.94
2009-10	6	0.65	0	0	6	0.65
2010-11	4	1.46	0	0	4	1.46
2011-12	4	1.37	0	0	4	1.37
2012-13	2	1.01	0	0	2	1.01
Sub-Total	30	6.43	0	0	30	6.43
2013-14	4	2.04	0	0	4	2.04
2014-15	3	3.00	0	0	3	3.00
Total	37	11.47	0	0	37	11.47
6 Development of Tribals & Other Backward Classes						
Up to 2008-09	245	53.64	0	0	245	53.64
2010-11	241	101.60	55	2.57	186	99.03

2011-12	256	276.95	73	32.62	183	244.33
2012-13	596	257.30	107	52.42	489	204.88
Sub-Total	1338	689.49	235	87.61	1103	601.88
2013-14	608	304.61	111	55.52	497	249.09
2014-15	714	401.66	0	0	714	401.66
Total	2660	1395.76	346	143.13	2314	1252.63
7 Industries Department						
Up to 2008-09	14	8.42	0	0	14	8.42
2009-10	9	11.15	0	0	9	11.15
2010-11	14	10.00	0	0	14	10.00
2011-12	21	19.48	0	0	21	19.48
2012-13	14	14.37	0	0	14	14.37
Sub-Total	72	63.42	0	0	72	63.42
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						
2013-14	1	0.01	0	0	1	0.01
Total	1	0.01	0	0	1	0.01
9 Arts & Culture Department						
Up to 2008-09	41	0.66	0	0	41	0.66
2009-10	27	1.93	2	0.23	25	1.70
2010-11	8	2.11	1	0.21	7	1.90
2011-12	54	2.30	4	0.56	50	1.74
2012-13	43	5.51	25	4.23	18	1.28
Sub-Total	173	12.51	32	5.23	141	7.28
2013-14	47	7.02	19	3.77	28	3.25
2014-15	71	7.22	20	3.92	51	3.30
Total	291	26.75	71	12.92	220	13.83
10 Agriculture Department						
Up to 2008-09	1	0.05	0	0	1	0.05
2010-11	1	0.05	0	0	1	0.05
2011-12	2	0.05	0	0	2	0.05
2012-13	1	0.05	0	0	1	0.05
Sub-Total	5	0.20	0	0	5	0.20
2013-14	1	0.02	0	0	1	0.02
2014-15	3	1.77	0	0	3	1.77
Total	9	1.99	0	0	9	1.99
11 Horticulture & Soil Conservation						
2014-15	1	0.73	0	0	1	0.73
Total	1	0.73	0	0	1	0.73
12 Veterinary & Animal Husbandry Services						
Up to 2008-09	41	2.85	0	0	41	2.85
2009-10	2	0.60	0	0	2	0.60
2010-11	3	1.84	0	0	3	1.84
2011-12	3	1.26	0	0	3	1.26

2012-13	6	0.25	0	0	6	0.25
Sub-Total	55	6.80	0	0	55	6.80
2013-14	10	2.13	0	0	10	2.13
2014-15	6	6.90	0	0	6	6.90
Total	71	15.83	0	0	71	15.83
13 Medical & Health Services						
Up to 2008-09	4	1.03	0	0	4	1.03
2009-10	6	16.40	3	5.26	3	11.14
2010-11	7	33.08	0	0	7	33.08
2011-12	7	62.57	3	28.42	4	34.15
2012-13	5	60.75	3	24.35	2	36.40
Sub-Total	29	173.83	9	58.03	20	115.80
2013-14	6	81.43	4	46.22	2	35.21
2014-15	24	192.14	6	55.88	18	136.26
Total	59	447.40	19	160.13	40	287.27
14 Fisheries Department						
Up to 2008-09	10	1.19	0	0	10	1.19
2009-10	6	0.99	5	0.95	1	0.04
2010-11	7	2.44	5	2.23	2	0.21
2011-12	5	1.62	0	0	5	1.62
2012-13	10	1.87	0	0	10	1.87
Sub-Total	38	8.11	10	3.18	28	4.93
2013-14	9	2.17	0	0	9	2.17
2014-15	7	1.99	0	0	7	1.99
Total	54	12.27	10	3.18	44	9.09
15 Social Welfare Department						
Up to 2008-09	23	1.80	0	0	23	1.80
2009-10	17	3.94	0	0	17	3.94
2010-11	12	0.82	0	0	12	0.82
2011-12	6	0.95	0	0	6	0.95
2012-13	12	1.88	0	0	12	1.88
Sub-Total	70	9.39	0	0	70	9.39
2013-14	9	1.41	0	0	9	1.41
2014-15	7	1.07	0	0	7	1.07
Total	86	11.87	0	0	86	11.87
16 Sericulture Department						
Up to 2008-09	1	4.94	0	0	1	4.94
2009-10	2	0.86	0	0	2	0.86
2010-11	2	6.22	0	0	2	6.22
2011-12	3	5.08	0	0	3	5.08
2012-13	4	8.75	0	0	4	8.75
Sub-Total	12	25.85	0	0	12	25.85
2013-14	3	11.92	0	0	3	11.92
2014-15	4	0.49	0	0	4	0.49
Total	19	38.26	0	0	19	38.26

17 Planning Department						
Up to 2008-09	7	15.40	0	0	7	15.40
2009-10	3	16.14	0	0	3	16.14
2010-11	18	44.52	0	0	18	44.52
2011-12	22	81.63	0	0	22	81.63
2012-13	25	67.47	0	0	25	67.47
Sub-Total	75	225.16	0	0	75	225.16
2013-14	13	54.00	0	0	13	54.00
2014-15	16	74.45	0	0	16	74.45
Total	104	353.61	0	0	104	353.61
18 Science & Technology Department						
Up to 2008-09	11	7.71	7	5.63	4	2.08
2009-10	5	3.82	3	3.68	2	0.14
2010-11	6	8.21	4	7.11	2	1.10
2011-12	6	5.59	4	5.05	2	0.54
2012-13	11	2.88	11	2.88	0	0
Sub-Total	39	28.21	29	24.35	10	3.86
2013-14	16	6.73	16	6.73	0	0
2014-15	12	1.30	12	1.30	0	0
Total	67	36.24	57	32.38	10	3.86
19 Education (U)						
Up to 2008-09	25	5.80	0	0	25	5.80
2009-10	12	5.36	0	0	12	5.36
2010-11	10	5.72	0	0	10	5.72
2011-12	16	5.63	0	0	16	5.63
2012-13	23	7.45	0	0	23	7.45
Sub-Total	89	29.96	0	0	89	29.96
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 2008-09	143	15.96	0	0	143	15.96
2010-11	123	29.45	12	5.53	111	23.92
2011-12	121	39.31	30	8.10	91	31.21
2012-13	191	34.78	59	14.03	132	20.75
Sub-Total	578	119.50	101	27.66	477	91.84
2013-14	169	29.84	24	6.52	145	23.32
2014-15	200	174.66	20	2.78	180	171.88
Total	947	324	145	36.96	802	287.04
21 Rural Development & Panchayati Raj						
Up to 2008-09	58	21.17	58	21.17	0	0
2010-11	97	54.62	7	23.52	90	31.10
2011-12	81	117.70	7	21.73	74	95.97
2012-13	106	154.41	8	31.81	98	122.60

Sub-Total	342	347.90	80	98.23	262	249.67
2013-14	70	192.01	4	31.64	66	160.37
2014-15	141	602.50	5	23.87	136	578.63
Total	553	1142.41	89	153.74	464	988.67
22 Municipal Administration Housing & Urban Development						
Up to 2008-09	31	13.36	0	0	31	13.36
2010-11	35	24.10	14	3.73	21	20.37
2011-12	59	45.40	16	3.68	43	41.72
2012-13	51	67.54	17	23.13	34	44.41
Sub-Total	176	150.40	47	30.54	129	119.86
2013-14	41	41.52	19	12.46	22	29.06
2014-15	45	47.71	16	14.15	29	33.56
Total	262	239.63	82	57.15	180	182.48
23 Forest Department						
Up to 2008-09	18	5.57	0	0	18	5.57
2009-10	14	33.42	14	33.42	0	0
2010-11	15	53.96	15	53.96	0	0
2011-12	16	54.05	12	50.13	4	3.92
2012-13	27	46.88	13	23.92	14	22.96
Sub-Total	90	193.88	54	161.43	36	32.45
2013-14	26	25.03	0	0	26	25.03
2014-15	30	13.22	2	0.40	28	12.82
Total	146	232.13	56	161.83	90	70.30
24 Co-operation Department						
2012-13	5	0.92	2	0.48	3	0.44
Sub-Total	5	0.92	2	0.48	3	0.44
2013-14	4	0.79	1	0.72	3	0.07
2014-15	3	2.69	0	0	3	2.69
Total	12	4.40	3	1.20	9	3.20
25 Law Department						
Up to 2008-09	12	0.18	0	0	12	0.18
2009-10	7	0.12	0	0	7	0.12
2010-11	0	0	0	0	0	0
2011-12	1	0.05	0	0	1	0.05
2012-13	0	0	0	0	0	0
Sub-Total	20	0.35	0	0	20	0.35
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 Public Works Department						
Up to 2008-09	1	0.01	0	0	1	0.01
Total	1	0.01	0	0	1	0.01

27 District Administration						
Up to 2008-09	48	3.43	0	0	48	3.43
2010-11	29	1.39	0	0	29	1.39
2011-12	23	0.75	0	0	23	0.75
2012-13	21	0.56	0	0	21	0.56
Sub-Total	121	6.13	0	0	121	6.13
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 2008-09	4	0.08	0	0	4	0.08
2009-10	0	0	0	0	0	0
2010-11	2	0.09	0	0	2	0.09
Sub-Total	6	0.17	0	0	6	0.17
2014-15	1	0.01	0	0	1	0.01
Total	7	0.18	0	0	7	0.18
29 Finance Department						
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
Sub-Total	3	0.09	0	0	3	0.09
2013-14	11	9.46	0	0	11	9.46
Total	14	9.55	0	0	14	9.55
30 Welfare of Minorities & Other Backward Classes						
Up to 2008-09	13	1.41	3	0.63	10	0.78
2009-10	8	0.99	6	0.98	2	0.01
2010-11	7	4.68	6	0.71	1	3.97
2011-12	9	3.90	8	3.87	1	0.03
2012-13	19	32.46	4	2.35	15	30.11
Sub-Total	56	43.44	27	8.54	29	34.90
2013-14	8	3.12	0	0	8	3.12
2014-15	7	3.40	0	0	7	3.40
Total	71	49.96	27	8.54	44	41.42
31 Information Technology						
2010-11	1	0.28	1	0.28	0	0
2011-12	2	1.00	2	1.00	0	0
2012-13	9	4.59	7	2.94	2	1.65
Sub-Total	12	5.87	10	4.22	2	1.65
2013-14	8	2.00	0	0	8	2.00
2014-15	5	2.00	0	0	5	2.00
Total	25	9.87	10	4.22	15	5.65
32 Labour Department						
2011-12	1	0.50	0	0	1	0.50
2012-13	2	0.65	0	0	2	0.65
Sub-Total	3	1.15	0	0	3	1.15

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 Governors Secretariat						
2012-13	12	0.23	0	0	12	0.23
Total	12	0.23	0	0	12	0.23
34 Power						
2013-14	3	1.31	0	0	3	1.31
<i>Sub-Total</i>	<i>3</i>	<i>1.31</i>	<i>0</i>	<i>0</i>	<i>3</i>	<i>1.31</i>
2014-15	59	313.44	23	122.52	36	190.92
Total	62	314.75	23	122.52	39	192.23
Grand Total	6134	4863.21	974	898.43	5160	3964.78

Appendix 3.2

(Reference: Paragraph 3.2)

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

Sl. No	Name of the Body/Authority	Year from which accounts had not been received	No. of account pending	Grant received (₹ in lakh)
Department: Department of Tribal Affairs and Hills				
1	Autonomous District Council, Churachandpur	2015-16	1	NF
2	Autonomous District Council, Chandel	2015-16	1	NF
3	Autonomous District Council, Tamenglong	2015-16	1	NF
4	Autonomous District Council, Ukhul	2015-16	1	NF
5	Autonomous District Council, Senapati	2015-16	1	NF
6	Autonomous District Council, Kangpokpi	2015-16	1	NF
Department: Law Legislative Affairs				
7	Manipur State Legal Service Authority	2013-14 onwards	3	NF
Total			9	

NF :- Not furnished

Appendix 3.3

(Reference: Paragraph 3.3)

Statement showing position of placement of SARs of ADCs & State Autonomous body as on 31 March 2016

Name of the Autonomous Bodies	Section under which audited	Year up to which accounts were rendered	Position of last SAR place 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	Reason 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 14 & 19 (3) of CAG's DPC Act, 1971	2014-15	2009-10	11.06.13	26.6.13	-	-	2010-11-	5.02.14	-
Churachandpur	-do-	2014-15	2010-11	11.06.13	19.12.13	-	-	-	-	-
Sardar Hills	-do-	2014-15	2006-07	19.6.09	19.12.13	Over 4 years	NA	2007-08	18.12.13	-
								2008-09	10.6.14	-
								2009-10	21.10.14	-
								2010-11		-
2011-12	11.3.16	-								
Senapati	do	2014-15	2007-08	21.10.10	19.12.13	Over 3 years	NA	2008-09 to 2011-12	9.10.15	-
Tamenglong	-do-	2014-15	2007-08	21.10.10	19.12.13	Over 3 years	NA	-	-	-
Ukhrul	-do-	2014-15	2006-07	13.1.10	19.12.13	Over 3 years	NA	-	-	-
Manipur State Legal Service Authority	-do-	2012-13	2010-11	6.12.13	19.12.13	-	-	-	-	-

NA- Not Available

Appendix 3.4
(Reference: Paragraph 3.4)

Statement of finalisation of accounts and the Government investment in departmentally managed commercial and quasi-commercial undertakings (as on 31 October 2016)

(₹ in crore)

Sl. No.	Name of the undertaking	Accounts finalized up to	Investment as per last Account finalized*	Remarks/Reasons for Delay in Preparation of accounts
Commerce and Industries				
1	Manipur Electronics Development Corporation	2014-15	2.74	NA
2	Manipur Industrial Development Corporation	2009-10	12.14	NA
3	Manipur Food Industries Corporation	2009-10	5.41	NA
4	Manipur Handloom and Handicrafts Development Corporation	2004-05	11.68	NA
Power				
5	Manipur State Power Company Limited	2013-14	10.05	NA
6	Manipur State Power Distribution Company Ltd	2013-14	10.05	NA
Tribal Areas Backward Classes Development				
7	Manipur Tribal Development Corporation Limited.	1987-88	0.52	NA
Home Department				
8	Manipur Police housing Corporation	1997-98	0.02	NA
Information Technology				
9	Manipur IT SEZ Project Development Company Ltd.	Nil**	-	-
Tourism Department				
10	Tourism Corporation of Manipur Ltd.	Nil***	-	-
Non-Working Companies				
1	Manipur Plantation Crops Corporation ltd.	1983-84	0.51	NA
2	Manipur Agro Industries Corporation ltd.	1988-89	0.32	NA
3	Manipur Pulp & Allied Products Ltd.	1997-98	0.89	NA
Total			54.33	

*Investment includes both Paid-up capital & Share application money

** Established on 30.12.2013 & accounts of 2014-15 & 2015-16 yet to be prepared

***Newly established company on 13.7.2016

NA: Not available

Note:

- Sl. No.4 (MFIC) (Food):- Accounts for the years 2008-09 and 2009-10 have been received and reminders have been sent calling for some vital information for issuing comments/NRC.
- Sl. No. 7(MTDC):- Accounts for the year 1988-89 to 1990-91 were submitted to this office but returned to the company due to want of authentication of the accounts.

Appendix 3.5

(Reference: Paragraph 3.6)

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

Date of placing Recommendation of PAC	Gist of Recommendation	Action taken notes	Remark
SFR 2009-10 (Date of Placing -24.3.2011)			
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 affects efficient fiscal management.</p> <p>The Committee recommends that the excess expenditures for the years 2011 and 2012 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)			
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)			
24.7.2014	Same recommendation as above, for regularization of excess of expenditure.	No Action was taken	-do-
24.7.2014	<p>Chapter I: Finances of the State Government. 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 alone 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 of 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>	No Action was taken	The whole report was also discussed

Miscellaneous General Service:

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.

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.

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 have not been achieved consistently. The first is Fiscal deficit-GSDP ration 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 Employ-ees	Empto-ees Contribu-tion	Govt. contrib-ution	Total Invested to 1st Fund Manager	Invested to 2nd Fund Manager	Invested to 3rd Fund Manager	Total Amount Invested	Balance in “MH” 834	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 subscriber.

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"		(1st) Subsequent Release from MH- "8449 OD"		(2nd /3rd 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)
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

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.

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.

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.

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.

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.

Sustainability of debt:

The Committee is of the view that there is little scope of manoeuvring on this aspect by the State Government. However, the Committee recommends that following broad steps should be considered:

- 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,
- v) Maintain a proper calendar of borrowings, so that future borrowings and re-payment could be planned properly.

Chapter II: Financial Management and Budgetary Control Saving and Excess

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.

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. 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.

Expenditure without provision

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>Unnecessary/Excessive/Inadequate/Supplementary provision</p> <p>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.</p> <p>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 to look into the matter, and take appropriate action, if the information to the Committee is not truthfully furnished.</p> <p>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.</p> <p>Excessive/Un-necessary re-appropriation of funds:</p> <p>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.</p> <p>Substantial surrenders and anticipated savings not surrendered:</p> <p>The Committee strongly recommends that the Finance Department should take up stronger measures with other Departments in future.</p> <p>Pendency in submission of Detailed Countersigned Bills against AC bills</p> <p>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.</p> <p>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.</p> <p>Personal Deposit Account/Personal Ledger Account:</p> <p>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).</p>		
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