

# **APPENDICES**



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## Appendix 1.1

### Part A: Structure and Form of Government Accounts

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

#### **Part I: Consolidated Fund**

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

#### **Part II: Contingency Fund**

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

#### **Part III: Public Account**

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

**Appendix 1.1 – contd.**

**PART B: Layout of Finance Accounts**

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

<b>Statement</b>	<b>Layout</b>
<b>Volume 1</b>	
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 the receipt and expenditure figures
	E Statement of Rush of Expenditure towards the end of the year
<b>Volume II Part I</b>	
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
<b>Part II: Appendices</b>	
I	Comparative Expenditure on Salary
II	Comparative Expenditure on Subsidy
III	Grants-in-aid given by the State Government (Scheme wise and Institution wise)
IV	Details of Externally Aided Projects
V	Plan Scheme Expenditure (Central and State Plan Schemes)
VI	Direct Transfer of Central Scheme Funds to Implementing Agencies in the State
VII	Acceptance and Reconciliation of Balances
VIII	(i) Financial Results of Irrigation Scheme (ii) Financial Results of Electricity Schemes
IX	Commitments of the Government-List of Incomplete Capital Works
X	Maintenance Expenditure with segregation of Salary and Non-Salary portion
XI	Major Policy Decisions of the Government during the year or new Schemes proposed in the Budget
XII	Committed Liabilities of the Government

## Appendix – 1.1- contd.

### Part C: Methodology Adopted for the Assessment of Fiscal Position

The norms/ceilings prescribed by the XIII 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 whether 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 Receipts + Miscellaneous Capital receipts + Recoveries of Loans and Advances — Revenue Expenditure — Capital Expenditure — Disbursement of Loans and Advances
Primary Deficit	Fiscal Deficit – Interest payments

**Appendix 1.1- contd.  
Part D: State Profile**

Sl. No	Particulars	Manipur	All India		
1.	Area in sq. Km	22,327	32,87,240		
2	Population in lakh (As per 2011 census)	28.56	12,108.55		
3	Density of Population (2011 census)(persons per sq km)	128	382		
4	Population below poverty line (2011-12)	32.60	21.9		
5	Literacy (2011 census) (percentage)	76.94	73.0		
6	Infant Mortality (per 1000 live births), 2011 census	14.40	34		
7	Gini Coefficient (measure of inequality of income among the population. 'Value rate is from zero to one.' Value close to zero indicates inequality is less and Vice versa).				
	a. Rural	NA	0.29		
	b. Urban	NA	0.38		
8	Gross State Domestic Product (GSDP) in 2017-18 at current prices (₹ in crore)	23,167 (AE)	1,67,73,145		
9	Per capita GSDP CAGR (2008-2018) in percentage	10.84	11.50		
10	Per capita GSDP 2017-18 (in ₹)	69,964	1,29,800		
11	Population Growth (2007-18) in percentage	23.19	11.90		
Financial Data					
Particulars	Figures (in per cent)				
	CAGR (2008-09 to 2016-17)		Growth (2016-17 to 2017-18)		
	SCS states#	Manipur	SCS states#	Manipur	
a	Revenue Receipts	13.70	11.31	10.04	13.46
b	Own Tax Revenue	16.00	16.75	49.30	34.82
c	Non Tax Revenue	8.30	(-5.26)	8.00	5.63
d	Total Expenditure	13.70	11.37	10.60	10.61
e	Capital Expenditure	7.80	0.22	19.60	(-)4.37
f	Revenue Expenditure on Education	16.60	13.58	15.80	12.56
g	Revenue expenditure on Health	18.00	18.80	20.50	31.92
h	Salary & Wages	14.70	13.34	20.60	13.36
i	Pension	18.80	20.33	28.10	12.84

^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.

(AE) – Advanced Estimate

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) Uttarakhand

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

**Appendix – 1.1- conclud.**  
(Reference: Paragraphs 1.1.3 and 1.10.4)

**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 three *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 *per cent* of the Gross State Domestic Product by 2010-2011 and maintain it below 3.5 *per cent* in succeeding financial years upto 2012-13 and thereafter reduce it to a maximum of three *per cent* of the Gross State Domestic Product from 2013-14 and beyond; and
- maintain outstanding debt to a maximum of 65.80 *per cent* of Gross State Domestic Product in 2010-11, 62.9 *per cent* of Gross State Domestic Product in 2011-12, 60.1 *per cent* of Gross State Domestic Product in 2012-13, 57.00 *per cent* of Gross State Domestic Product in 2013-14 and 54.30 *per cent* of Gross State Domestic Product in 2014-15.

**Appendix 1.2**  
(Reference: Paragraph 1.1.2)  
**Abstract of Receipts and disbursements for the year 2017-18**

(₹ in crore)

2016-17	Receipts	2017-18	2016-17	Disbursements	2017-18
<b>Section-A: Revenue</b>					
<b>9129.12</b>	<b>I – Revenue receipts</b>	<b>10357.83</b>	<b>8184.76</b>	<b>I-Revenue expenditure-</b>	<b>9274.00</b>
586.67	-Tax revenue	790.94	3421.18	General Services-	3666.88
164.80	-Non-tax revenue	174.07	2056.76	Social Services of which	2569.42
3757.13	-State's share of Union Taxes	4154.33	1158.77	-Education, Sports, Art and Culture	1304.36
2234.72	-Non-plan Grants	-	425.22	-Health and Family Welfare	560.95
1858.43	-Grants for State Plan Schemes	-	108.72	-Water Supply, Sanitation, Housing and Urban Development	162.86
344.59	-Grants for Central and Centrally sponsored Plan Schemes	-	5.43	-Information and Broadcasting	19.59
182.78	-Grants for Special Schemes for NEC and for other purposes	-	80.24	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	166.87
-	-Grants for Centrally sponsored Schemes	2322.71	15.03	-Labour and Labour Welfare	20.59
-	Finance Commission Grant	2288.82	263.33	-Social Welfare and Nutrition	334.18
-	Other transfer/Grants to States	626.96		-Others	0.02
			2342.97	Economic Services of which	2503.61
			357.25	-Agriculture and Allied Activities	471.28
			810.82	-Rural Development	987.55
			57.37	-Special Areas Programmes	67.26
			90.71	-Irrigation and Flood Control	89.75
			749.97	-Energy	565.64
			71.09	-Industry and Minerals	80.31
			111.24	-Transport	98.79
			28.29	-Science, Technology and Environment	44.01
			66.22	-General Economic Services	99.02
			363.85	Grants-in-aid and Contributions	534.09
	<b>II- Revenue deficit carried over to Section B</b>		<b>944.36</b>	<b>II- Revenue Surplus carried over to Section B</b>	<b>1083.83</b>
<b>9129.12</b>	<b>Total: Section A</b>	<b>10357.83</b>	<b>9129.12</b>	<b>Total: Section A</b>	<b>10357.83</b>
<b>Section-B: Others</b>					
<b>385.19</b>	<b>III – Opening Cash balance including Permanent Advances and Cash Balance Investment</b>	<b>395.58</b>		<b>III – Opening Overdraft from Reserve Bank of India</b>	<b>-</b>



2016-17	Receipts	2017-18	2016-17	Disbursements	2017-18
<b>Section-A: Revenue</b>					
-	<b>IV – Miscellaneous Capital receipts</b>		<b>1237.87</b>	<b>IV – Capital Expenditure-</b>	<b>1428.31</b>
			96.00	General Services-	106.50
			412.99	Social Services of which	663.70
			52.31	-Education, Sports, Art and Culture	57.41
			53.97	-Health and Family Welfare	19.30
			275.35	-Water Supply, Sanitation, Housing and Urban Development	457.01
			1.04	-Information and Broadcasting	1.05
			27.86	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	98.82
			2.47	-Social Welfare and Nutrition	19.79
			0	-Others	10.33
			984.57	Economic Services of which	658.11
			1.75	-Agriculture and Allied Activities	4.29
			0	-Rural Development	0
			58.17	-Special Areas Programmes	135.91
			405.11	-Irrigation and Flood Control	169.73
			0	-Energy	0
			12.85	-Industry and Minerals	9.98
			10.00	-Science Technology and Environment	10.00
			464.82	-Transport	314.92
			31.88	-General Economic Services	13.28
<b>1.15</b>	<b>V – Recoveries of Loans and Advances-</b>	<b>8.02</b>	<b>0.25</b>	<b>V – Loans and Advances disbursed-</b>	<b>3.40</b>
	-From Power Projects			-For Power Projects	-
0.69	-From Government Servants	0.60	0.25	To Government Servants	3.40
0.46	-From Others	7.42		-To Others	-
<b>944.36</b>	<b>VI – Revenue Surplus brought down</b>	<b>1083.83</b>		<b>VI – Revenue Deficit brought down</b>	-
					-
<b>1551.29</b>	<b>VII – Public debt receipts-</b>	<b>1295.91</b>	<b>1144.96</b>	<b>VII – Repayment of Public debt</b>	<b>675.53</b>
	-External debt		-	External debt	-
729.99	-Internal debt other than Ways and Means Advances and overdrafts	623.55	213.25	-Internal debt other than Ways and Means Advances and Overdrafts	351.56
805.26	-Net transactions under Ways and Means Advances	663.40	887.59	-Net transactions under Ways and Means Advances	279.88

2016-17	Receipts	2017-18		2016-17	Disbursements	2017-18	
<b>Section-A: Revenue</b>							
16.04	-Loans and Advances from Central Government	8.96		44.12	-Repayment of Loans and Advances to Central Government	44.09	
-	-Net transactions under over- draft	-	-				-
	<b>VIII – Appropriation to Contingency Fund</b>		-	-	<b>VIII – Appropriation to Contingency Fund</b>		-
	<b>IX – Amount transferred to Contingency Fund</b>		-	-	<b>IX – Expenditure from Contingency Fund</b>		
<b>549.20</b>	<b>X – Public Account receipts-</b>		<b>2632.65</b>	<b>396.83</b>	<b>X – Public Account disbursement-</b>		<b>2577.17</b>
300.93	Small Savings and Provident Funds	302.02		251.39	-Small Savings and Provident Funds	305.50	
141.09	-Reserve Funds	176.23		13.32	-Reserve Funds	10.70	
(-)2611.03	Suspense and Miscellaneous	167.96		(-)2589.41	-Suspense and Miscellaneous	189.62	
2007.02	Remittances	1475.39		2109.16	-Remittances	1535.92	
711.19	Deposits and Advances	511.05		612.37	-Deposits and Advances	535.43	
	<b>XI – Closing Overdraft from Reserve Bank of India</b>			<b>395.58</b>	<b>XI – Cash Balance at end-</b>		<b>731.58</b>
				4.63	-Cash in Treasuries and Local Remittances	4.63	
				(-)155.02	-Deposits with Reserve Bank	29.69	
				63.90	-Departmental Cash Balance including permanent Advances	38.96	
				482.07	-Cash Balance Investment and Investment of earmarked fund	658.30	
<b>12560.31</b>	<b>Total:</b>		<b>15773.82</b>	<b>12560.31</b>	<b>Total:</b>		<b>15773.82</b>

(Difference of 0.01 lakh/crore wherever occurring, is mostly due to rounding)

**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 2017-18**

(₹ in lakh)

Scheme	Implementing Agency	Amount
Assistance to Voluntary Organisation for Providing Social Defence Services	All Manipur Senior Citizens Welfare Association	15.91
	Ima Leimarel Women Welfare Association	8.97
	Integrated Rural Development Agency	5.96
	Integrated Rural Upliftment Services	8.94
Assistance to Voluntary Organisation for Programmes Relating to Aged	Kumbi Khullakpam Leikai Women's Association	17.95
	Integrated Rural Development and Educational Organisation (IRDEO)	32.44
	Rural Industries Development Association	9.47
	Rural People's Development Organization	19.42
	Social Development & Rehabilitation Council	5.96
	United Hill People's Development Society	4.48
	Wangjing Women and Girls Society	20.86
	Centre for Development Activities	11.92
	Community Development Association	4.49
	The Centre for Upliftment of Rural Women Association	13.46
	Rural Downtrodden People Upliftment Society	17.95
	Rural Development Society, Manipur	19.94
	Rural Medical Institute	24.92
	South Eastern Rural Development Organization	8.97
Social Human Action for Rural Empowerment Society	2.38	
Volunteers For Rural Health and Action (VORHA)	5.96	
Beti Bachao Beti Padhao	Beti Bachao Beti Padhao (BBBP) Senapati	44.95
Scheme for Prevention of Alcoholism and Substance (Drugs) Abuse	Born Again Rehabilitation Centre, Ukhrul, Manipur	8.75
	Community Development Programme Centre	15.56
	Galaxy Club	36.78
	Institute for Social Disease	15.33
	Integrated Women & Child Development Centre	31.01
	Kha- Manipur Yoga and Nature Cure	46.00

Scheme	Implementing Agency	Amount
	Association	
	Lamka Rehabilitation and Research Centre	20.05
	Manipur Rural Institute Society	20.05
	Rural Development Society, Manipur	9.85
	Rural Health Organisation, Imphal	35.08
	Sneha Bhavan	18.76
	Social Care Ministry	20.05
	The Youth Development Organisation	35.08
	United Voluntary Youth Council	10.02
	Rural Development Foundation Association	20.05
	Social Reformation and Development Organisation	25.33
	The Centre of Mental Hygiene	37.01
Boys and Girls Hostel (CS)	Council for Development of Poor & Labourers	1,02.37
	Society for Rural Development Agency	1,17.03
	Volunteers Union for Rural Forward and Integrity	52.60
Hostel for Working Women	Environment and Economic Management Association	44.80
	Loyalam Foundation	60.38
	Pioneer Welfare Association	83.90
	Women Agency for Development Activities	81.39
National Rural Livelihood Mission CS	DRDA, Imphal East	29.46
	State Rural Livelihood Mission Manipur	26.25
Seekho Aur Kamao– Skill Development Initiatives	Integrated Rural Development and Educational Organisation (IRDEO)	38.40
	Social Amelioration Society	7.88
Assistance to Voluntary Organisation for Welfare of SCS	The Women's Economic Development Society (WEDS)	12.91
	Western Rural Society Economic Development Organisation	12.91
Grants in aid to Voluntary Organisation working for the Welfare of Scheduled Tribes	Chil Chil Asian Mission Society (CHAMS), Kanglatongbi, Manipur	33.39
	Integrated Educational Social Development Organisation (IESDO)	23.26
	Integrated Rural Development and Educational Organisation (IRDEO)	36.25
	Adimjati Shiksha Ashram, Imphal	9.87
	Siamsinpawlpi (Paite Students' Welfare Association), Siamsinpawlpi Complex, Bungmual, Churachandpur	77.34
	Tear Fund India Committee on Relief & Rehabilitation Service (TFICORRS), Manipur	27.02
	Type Writing Institution & Rural	31.63

Scheme	Implementing Agency	Amount
	Development Services (TWIRDS)	
	United Rural Development Service	16.20
	Volunteers for Rural Health and Action (VORHA)	9.32
Food Subsidy	Directorate of Consumer Affairs, Food & Public Distribution, Manipur	97.85
GIA for Research Publication and Monitoring	Manipur Commission for Protection of Child Rights	1.42
Swadhar Grah	Rural Voluntary Services	3.23
National Programme for Dairy Development	Manipur Milk Producers co-operative union	2,97.54
Pradhan Mantri Gram Sadak Yojna-Centre Component	Manipur Rural Roads Development Agency (MSRRDA)	0.27
Pradhan Mantri Matritva Vandana Yojana	Department of Social Welfare Manipur	12,63.42
Rashtriya Gokul Mission	Manipur Livestock Development Board	2,00.00
Schemes for differently abled persons	Educational Research Cell	5.61
	IGNOU-Oinam-Ibohal Polytechnic Community College	4.84
	People Advance in Social Service, Churachandpur	3.38
	Social and Health Development Organisation	34.81
Support to Training and Employment Programme (STEP)	Action for Social Justice Organisation	4.77
	The Bishnupur District Rural Welfare Society	11.34
	The Hafiz Hatta Women Welfare Association	12.24
	Loyalam Foundation	10.80
Ujjawala	Integrated Rural Advancement Centre	6.28
Organic Value Chain Development for North East Region	Manipur Organic Mission Agency (MOMA)	17,88.42
Apprenticeship and Training	Director of Craftsman Training, Manipur	2.40
Agriculture Marketing	Office of Agriculture Officer (Market Intelligence), Manipur	0.02
Mahatma Gandhi National Rural Guarantee Program –State Component	Manipur State Rural Development Agency, Manipur	74.31
<b>Total</b>		<b>5467.57</b>

**Appendix 1.4**  
(Reference: Paragraph 1.3)

**Time series data on the State Government finances**

(₹ in crore)

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Part A Receipts</b>					
<b>1. Revenue Receipts (i +ii+iii+iv)</b>	<b>7282.79</b>	<b>7998.27</b>	<b>8280.10</b>	<b>9129.12</b>	<b>10357.83</b>
(i) Tax Revenue of which	472.73	516.83	550.44	586.67	790.94
State Goods & Services Tax (SGST)	-	-	-	-	301.53
Taxes on Agricultural Income	-	-	-	-	-
Taxes on Sales, Trade, etc.	395.74	433.33	466.51	499.65	385.58
State Excise	9.20	9.32	8.78	9.32	9.37
Taxes on Vehicles	18.73	20.77	23.29	25.04	36.14
Stamps and Registration fees	7.90	7.76	10.45	10.03	13.98
Land Revenue	1.12	1.42	2.59	1.91	1.44
Taxes on Goods and Passengers	1.24	1.20	1.02	1.00	1.13
Other taxes	38.76	43.03	37.80	39.72	41.77
Taxes and duties on electricity	0.04	-	#	-	-
(ii) Non-Tax Revenue	260.67	183.73	149.48	164.80	174.07
(iii) State's share of Union taxes and duties	1438.79	1526.89	3142.42	3757.13	4154.33
(iv) Grants-in-aid from Government of India	5110.60	5770.82	4437.76	4620.52	5238.49
<b>2. Miscellaneous Capital Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>3. Recoveries of Loans and Advances</b>	<b>1.23</b>	<b>0.97</b>	<b>1.02</b>	<b>1.15</b>	<b>8.02</b>
<b>4. Total Revenue and Non-debt capital receipts (1+2+3)</b>	<b>7284.02</b>	<b>7999.24</b>	<b>8281.12</b>	<b>9130.27</b>	<b>10365.85</b>
<b>5. Public Debt Receipts of which</b>	<b>382.68</b>	<b>489.40</b>	<b>925.79</b>	<b>1551.29</b>	<b>1295.91</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	382.68	489.40	741.04	729.99	623.55
Net transactions under Ways and Means Advances and Overdrafts	-	-	184.75	805.26	663.40
Loans and Advances from the Government of India	-	-	-	16.04	8.96
<b>6. Total Receipts in the Consolidated Fund (4+5)</b>	<b>7666.70</b>	<b>8488.64</b>	<b>9206.91</b>	<b>10681.56</b>	<b>11661.76</b>
<b>7. Contingency Fund Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8. Public Account Receipts</b>	<b>3883.75</b>	<b>2901.43</b>	<b>2871.65</b>	<b>549.20</b>	<b>2632.65</b>
<b>9. Total Receipts of the State (6+7+8)</b>	<b>11550.45</b>	<b>11390.07</b>	<b>12078.56</b>	<b>11230.76</b>	<b>14294.41</b>
<b>Part B Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>5718.83</b>	<b>7267.29</b>	<b>7382.57</b>	<b>8184.76</b>	<b>9274.00</b>
General Services (including interest payments)	2441.07	2751.13	2950.80	3421.18	3666.88
Social Services	1603.66	2028.06	1973.60	2056.76	2569.42
Economic Services	1338.61	2012.37	2110.12	2342.97	2503.61
Grants-in-aid and contributions	335.49	475.73	348.05	363.85	534.09
<b>11. Capital Expenditure</b>	<b>1291.89</b>	<b>1332.44</b>	<b>1237.87</b>	<b>1493.57</b>	<b>1428.31</b>
General Services	220.32	208.81	165.03	96.00	106.50
Social Services	328.05	547.63	385.88	412.99	663.70
Economic Services	743.52	576	686.96	984.57	658.11

	2013-14	2014-15	2015-16	2016-17	2017-18
<b>12. Disbursement of Loans and Advances</b>	<b>0.04</b>	<b>0.34</b>	<b>1.60</b>	<b>0.25</b>	<b>3.40</b>
<b>13.Total/Aggregate Expenditure (10+11+12)</b>	<b>7010.76</b>	<b>8600.07</b>	<b>8622.04</b>	<b>9678.58</b>	<b>10705.71</b>
<b>14. Repayments of Public Debt of which</b>	<b>260.07</b>	<b>273.24</b>	<b>446.08</b>	<b>1144.97</b>	<b>675.53</b>
<i>Internal Debt (excluding Ways and Means Advances and Overdrafts)</i>	<i>115.07</i>	<i>229.07</i>	<i>401.95</i>	<i>213.26</i>	<i>351.56</i>
<i>Net transactions under Ways and Means Advances and Overdrafts</i>	<i>97.92</i>	<i>-</i>	<i>-</i>	<i>887.59</i>	<i>279.88</i>
<i>Loans and Advances from Government of India</i>	<i>47.08</i>	<i>44.17</i>	<i>44.13</i>	<i>44.12</i>	<i>44.09</i>
<b>15. Appropriation to Contingency Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>7270.83</b>	<b>8873.31</b>	<b>9068.12</b>	<b>10823.55</b>	<b>11381.24</b>
<b>17. Contingency Fund disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>18. Public Account disbursements</b>	<b>3760.41</b>	<b>2858.83</b>	<b>2747.02</b>	<b>396.83</b>	<b>2577.17</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>11031.24</b>	<b>11732.14</b>	<b>11815.14</b>	<b>11220.38</b>	<b>13958.41</b>
<b>Part C Deficits</b>					
<b>20. Revenue Deficit (-)/Surplus (+) (1-10)</b>	<b>(+) 1563.96</b>	<b>(+) 730.98</b>	<b>(+) 897.53</b>	<b>(+) 944.36</b>	<b>(+) 1083.83</b>
<b>21. Fiscal Deficit (-)/Surplus (+) (4-13)</b>	<b>(+) 273.26</b>	<b>(-) 600.83</b>	<b>(-) 340.92</b>	<b>(-) 548.31</b>	<b>(-) 339.86</b>
<b>22. Primary Deficit(-)/ Surplus(+)( 21+23)</b>	<b>(+) 718.18</b>	<b>(-) 127.64</b>	<b>(+) 175.31</b>	<b>(-) 4.56</b>	<b>(+) 223.10</b>
<b>Part D Other data</b>					
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>444.92</b>	<b>473.19</b>	<b>516.23</b>	<b>543.75</b>	<b>562.96</b>
<b>24. Financial Assistance to local bodies etc.</b>	<b>128.42</b>	<b>586.49</b>	<b>709.68</b>	<b>830.36</b>	<b>698.52</b>
<b>25. Ways and Means Advances/Overdraft availed (days)</b>	<b>13</b>	<b>-</b>	<b>-</b>	<b>32</b>	<b>8</b>
<i>Ways and Means Advances availed (days)</i>	<i>13</i>	<i>-</i>	<i>-</i>	<i>32</i>	<i>8</i>
<i>Overdraft availed (days)</i>	<i>8</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>1</i>
<b>26. Interest on Ways and Means Advances/Overdraft</b>	<b>0.19</b>	<b>-</b>	<b>-</b>	<b>0.75</b>	<b>9.67</b>
<b>27. Gross State Domestic Product (GSDP)</b>	<b>16198.43</b>	<b>18129.05</b>	<b>19530.67</b>	<b>21065.85 (Q)</b>	<b>23167.02 (A)</b>
<b>28. Outstanding Fiscal liabilities</b>	<b>7060.68</b>	<b>7357.38</b>	<b>8125.39</b>	<b>8807.83</b>	<b>9565.94</b>
<b>29. Outstanding guarantees (year end) (including interest)</b>	<b>215.30</b>	<b>192.95</b>	<b>339.53</b>	<b>548.25</b>	<b>513.73</b>
<b>30. Maximum amount guaranteed (year end)</b>	<b>197.45</b>	<b>197.45</b>	<b>588.00</b>	<b>588.00</b>	<b>738.00</b>
<b>31. Number of incomplete projects</b>	<b>37</b>	<b>9</b>	<b>100</b>	<b>87</b>	<b>24</b>
<b>32 Capital blocked in incomplete projects</b>	<b>144.53</b>	<b>36.70</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Part E Fiscal Health Indicators</b>					
<b>I Resource Mobilization (in per cent)</b>					
Own Tax revenue/GSDP	2.92	2.85	2.82	2.78	3.41
Own Non-Tax Revenue/GSDP	1.61	1.01	0.77	0.78	0.75
Central Transfers/GSDP	8.88	8.42	16.09	17.84	17.93
<b>II Expenditure Management (in per cent)</b>					

	2013-14	2014-15	2015-16	2016-17	2017-18
Total Expenditure/GSDP	43.28	47.44	44.15	45.95	46.21
Total Expenditure/Revenue Receipts	96.26	107.52	104.13	106.02	103.36
Revenue Expenditure/Total Expenditure	81.57	84.50	85.62	84.57	86.63
Expenditure on Social Services/Total Expenditure	27.55	29.95	27.37	25.52	30.20
Expenditure on Economic Services/Total Expenditure	29.70	30.10	32.44	34.38	29.53
Capital Expenditure/Total Expenditure	18.43	15.49	14.36	15.43	13.34
Capital Expenditure on Social and Economic Services/Total Expenditure	15.28	13.07	12.44	14.44	12.35
<b>III Management of Fiscal Imbalances (in per cent)</b>					
Revenue deficit (surplus)/GSDP	9.66	4.03	4.60	4.48	4.68
Fiscal deficit (surplus)/GSDP	(+) 1.69	(-) 3.31	(-)1.75	(-) 2.60	(-) 1.47
Primary Deficit (surplus)/GSDP	4.43	(-) 0.70	(+) 0.90	(-) 0.02	(+) 0.96
Revenue Deficit/Fiscal Deficit	572.33	(-) 121.66	(-) 263.27	(-) 172.23	(-) 318.90
Primary Revenue Balance/GSDP	12.41	6.65	7.24	7.07	7.14
Fiscal Liabilities/GSDP	43.59	40.58	41.60	41.81	41.29
Fiscal Liabilities/RR	96.95	91.99	98.13	96.48	92.35
Primary deficit <i>vis-à-vis</i> quantum spread	1504.37	414.62	437.97	624.35	561.32
Debt Redemption (Principal+Interest)/Total Debt Receipts	110.19	111.19	155.09	99.32	98.57
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	Only ₹ 3000	Only ₹ 2000	Only ₹ 3000	Only ₹ 4000	Only ₹ 4000
Financial Assets/Liabilities	2.42	2.46	2.43	2.43	2.43

(Difference of 0.01 lakh/crore wherever occurring, is mostly due to rounding)



**Appendix 1.5**  
(Reference: Paragraph 1.9.1)

**Assets and Liabilities of the Government of Manipur as on 31 March 2018**

(₹ in crore)

As on 31.03.2017		Liabilities	As on 31.03.2018	
	4898.91	<b>Internal Debt -</b>		5554.42
3779.45		<i>Market Loans bearing interest</i>	4057.22	
0.04		<i>Market Loans not bearing interest</i>	0.04	
5.93		<i>Loans from Life Insurance Corporation of India</i>	5.93	
258.77		<i>Loans from NABARD</i>	299.51	
0.11		<i>Loans from SBI and other Banks</i>	0.11	
6.12		<i>Loans from National Co-operative Development Corporation</i>	6.12	
738.07		<i>Special Securities issued to National Small Savings Fund of the Central Government</i>	684.96	
8.01		<i>Other Loans</i>	14.59	
102.42		<i>Ways and Means Advance</i>	485.94	
	366.96	<b>Loans and Advances from Government of India -</b>		331.83
0.06		<i>Pre 1984-85 Loans</i>	0.06	
300.15		<i>Non-Plan Loans</i>	262.25	
64.35		<i>Loans for State Plan Schemes</i>	67.37	
-		<i>Loans for Central Plan Schemes</i>	-	
-		<i>Loans for Centrally Sponsored Plan Schemes</i>	-	
2.40		<i>Loans for Special Plan Schemes</i>	2.15	
-		<i>Other Ways &amp; Means Advances</i>	-	
-		<i>Contingency Fund</i>	-	
	1513.19	<b>Small Savings, Provident Funds, etc.</b>		1509.72
	1515.40	<b>Deposits</b>		1491.08
	513.36	<b>Reserve Funds</b>		678.89
	12568.15	<b>Deficit on Government Account</b>		13651.98
944.36		<i>Add Revenue Surplus of the current year</i>	1083.83	
-		<i>Miscellaneous Deficit</i>	-	
11623.79		<i>Accumulated Deficit at the beginning of the year</i>	12568.15	
	<b>21375.98</b>	<b>Total</b>		<b>23217.92</b>

Assets				
	20070.36	<b>Gross Capital Outlay on Fixed Assets -</b>		21498.66
176.32		<i>Investments in shares of Companies, Corporations, etc.</i>	177.57	
19894.04		<i>Other Capital Expenditure</i>	21321.09	
	204.19	<b>Loans and Advances -</b>		199.57
-		<i>Loans for Power Projects</i>	-	
11.13		<i>Loans to Government servants and Miscellaneous loans</i>	13.84	
193.06		<i>Other Development Loans</i>	185.73	
	2.29	<b>Advances</b>		2.35
	(-)155.02	<b>Deposit with Reserve Bank and other banks</b>		29.69
	532.24	<b>Remittance Balance</b>		592.78
	171.33	<b>Suspense and Miscellaneous Balance</b>		192.99
	550.60	<b>Cash -</b>		701.88
4.63		<i>Cash in Treasuries and Local Remittances</i>	4.63	
63.88		<i>Departmental Cash Balance</i>	38.94	
0.02		<i>Permanent Advances</i>	0.02	
0		<i>Cash Balance Investments</i>	0	
482.07		<i>Investment of earmarked funds</i>	658.29	
	<b>21375.99</b>	<b>Total</b>		<b>23217.92</b>

**Appendix 1.6**  
(Reference: Paragraph 1.10.1)  
**Maturity Profile of debt<sup>1</sup>**

(₹ in lakh)

Year of Maturity (Year of maturity from the beginning of 2018-19)	Internal Debt	Loans and advances from the Central Government	Amount	Percentage to Total Public Debt
(1)	(2)	(3)	(4) (2 + 3)	
2017-18(1)		4.40	4.40	0.00
2018-19 (2)	24130.15	6.04	24136.19	4.10
2019-20 (3)	35236.85	4.24	35241.09	5.99
2020-21 (4)	36397.11	10.82	36407.93	6.18
2021-22(5)	46924.89	15.83	46940.72	7.97
2022-23 (6)	29849.56	283.37	30132.93	5.12
2023-24 (7)	39898.70	128.18	40026.88	6.80
2024-25 (8)	48616.68	29401.06	78017.74	13.25
2025-26 (9)	61262.50	79.22	61341.72	10.42
2026-27 (10)	63000.00	175.67	63175.67	10.73
2027-28 (11)	52500.00	114.79	52614.79	8.94
2028-29 (12)		452.49	452.49	0.08
2038-39 (13)		1604.03	1604.03	0.27
2039-40 (14)		895.91	895.91	0.15
<b>(i) Sub-Total</b>	<b>437816.44</b>	<b>33171.65</b>	<b>470992.49</b>	<b>80.02</b>
<b>(ii) Amount for which year of Maturity is not known</b>	<b>117625.84</b>	<b>6.66</b>	<b>117632.50</b>	<b>19.98</b>
<b>Total (i + ii)</b>	<b>555442.28</b>	<b>33182.71</b>	<b>588624.99</b>	<b>100</b>

<sup>1</sup> Maturity profile at the end of 2016-17, 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
<b>Revenue Voted</b>				
1	2. Council Of Ministers	782.00	186.49	23.85
2	3. Secretariat	8037.30	342.55	4.26
3	4. Land Revenue, Stamps & Registration and District Administration	11056.91	2071.74	18.74
4	6. Transport	1459.33	412.72	28.28
5	7. Police	133249.89	10656.82	8.00
6	8. Public Works Department	28144.54	11318.56	40.22
7	9. Information and Publicity	2034.04	127.44	6.27
8	10. Education	144286.96	19812.78	13.73
9	11. Medical, Health and Family Welfare Services	63716.06	7333.16	11.51
10	12. Municipal Administration, Housing and Urban Development	23538.80	12707.78	53.99
11	14. Department of Tribal Affairs, Hills and Scheduled Caste Development	66283.70	3631.23	5.48
12	15. Consumers Affairs, Food and Public Distribution	8565.25	432.00	5.04
13	17. Agriculture	17042.09	5578.47	32.73
14	18. Animal Husbandry and Veterinary including Dairy Farming	11711.81	3558.90	30.39
15	19. Environment and Forest	20731.47	7189.92	34.68
16	20. Community and Rural Development	108938.75	14666.70	13.46
17	21. Commerce and Industries	12022.99	6745.51	56.11
18	22. Public Health Engineering	6410.06	152.95	2.39
19	23. Power	57853.33	502.85	0.87
20	25. Youth Affairs and Sports Department	4509.85	471.39	10.45
21	26. Administration of Justice	5548.06	759.83	13.70
22	27. Election	1285.87	148.03	11.51
23	28. State Excise	1884.98	134.15	7.12
24	30. Planning	22636.20	11625.46	51.36
25	31. Fire Protection and Control	1385.45	376.38	27.17
26	33. Home Guards	1559.53	382.41	24.52
27	34. Rehabilitation	864.83	161.52	18.68
28	36. Minor Irrigation	1186.40	277.42	23.38
29	37. Fisheries	3947.61	201.59	5.11
30	38. Panchayat	8214.28	767.19	9.34
31	40. Irrigation and Flood Control Department	6759.25	1051.64	15.56
32	41. Art and Culture	2339.69	223.19	9.54
33	42. State Academy of Training	636.10	179.00	28.14
34	43. Horticulture and Soil Conservation	8063.35	1877.20	23.28
35	44. Social Welfare Department	35883.57	12353.04	34.43
36	45. Tourism	2032.98	303.37	14.92
37	46. Science and Technology	1195.01	593.40	49.66
38	47. Minorities and Other Backward Classes D	5741.87	3160.66	55.05
39	48. Relief and Disaster Management	9156.02	3651.87	39.88
40	49. Economics and Statistics	1732.45	389.29	22.47
41	50. Information Technology	1366.81	435.06	31.83

<b>Sub Total</b>		<b>853795.44</b>	<b>146951.66</b>	<b>17.21</b>
<b>Revenue Charged</b>				
42	1. State Legislature	51.23	22.07	43.08
43	Appro 2 - Interest Payment and Debt services	56642.85	346.39	0.61
44	8. Public Works Department	120.00	87.82	73.18
45	26. Administration of Justice	1830.00	413.66	22.60
<b>Sub Total</b>		<b>58644.08</b>	<b>869.94</b>	<b>1.48</b>
<b>Capital Voted</b>				
46	1. State Legislature	550.00	245.00	44.55
47	2. Council Of Ministers	80.00	65.00	81.25
48	3. Secretariat	550.00	216.00	39.27
49	6. Transport	100.00	100.00	100.00
50	7. Police	8764.00	1400.58	15.98
51	8. Public Works Department	82292.39	43774.85	53.19
52	10. Education	2370.81	469.84	19.82
53	11. Medical, Health and Family Welfare Services	3397.87	1468.25	43.21
54	12. Municipal Administration, Housing and Urban Development	25899.52	5020.79	19.39
55	13. Labour and Employment	3695.11	2662.02	72.04
56	14. Department of Tribal Affairs, Hills and Scheduled Caste Development	4193.20	563.72	13.44
57	16. Co-operation	513.00	400.00	77.97
58	17. Agriculture	5280.00	3245.63	61.47
59	22. Public Health Engineering	25680.77	954.05	3.72
60	23. Power	4616.35	4616.35	100.00
61	25. Youth Affairs and Sports Department	4390.28	655.49	14.93
62	26. Administration of Justice	4330.00	4000.00	92.38
63	27. Election	1560.50	1560.50	100.00
64	30. Planning	20056.88	14834.32	73.96
65	36. Minor Irrigation	14101.40	10290.63	72.98
66	40. Irrigation and Flood Control Department	41683.47	28886.02	69.30
67	42. State Academy of Training	16.00	10.72	67.00
68	44. Social Welfare Department	2481.24	502.20	20.24
69	45. Tourism	5806.91	4446.20	76.57
70	47. Minorities and Other Backward Classes Department	8814.47	2462.41	27.94
<b>Sub Total</b>		<b>271224.17</b>	<b>132850.57</b>	<b>48.98</b>
<b>Grand Total</b>		<b>1183663.70</b>	<b>280672.17</b>	<b>23.71</b>

(Source: Appropriation Accounts)

## Appendix 2.2

(Reference: Paragraph 2.3.3)

## List of Sub-Heads of Persistent Savings during 2013-18

(`in lakh)

Sl. No.	Heads of Accounts	Amount of savings				
		2013-14	2014-15	2015-16	2017-18	2017-18
<b>Revenue-Voted</b>						
1	2013 – Council of Ministers (NP) 101 – Salaries of Ministers & Dy. Ministers 03 – Salaries of Ministers & Dy. Ministers	22.15	37.41	19.26	23.65	33.50
2	2013 – Council of Ministers (NP) 108 – Tour Expenses 04 – Tour Expenses	29.47	39.89	85.02	49.80	15.54
3	2235 – Social Security & Welfare (NP) 01 – Rehabilitation 200 – Other Relief Measures 35 – Victims of Extremist Action	46.00	35.00	17.00	9.00	29.00
4	2059 – Public Works (NP) 60 – Other Buildings 053 – Maintenance & Repairs 09 – Functional Building	6,16.97	2,95.05	3,52.80	3,42.13	63.92
5	2216 – Housing (NP) 80 - General 800 – Other Expenditure 10 – Furnishing of Residential Quarters	22.00	22.00	22.00	29.00	18.01
6	3054 – Roads & Bridges (NP) 02 – Strategic Border Roads 337 – Road Works 27 – Work executed by BRTF	6.00	6.00	6.00	6.00	6.00
7	2217 – Urban Development (NP) 01 – State Capital Development 800 – Other Expenditure 03 – Duties of Transfer of Property	6.00	6.00	6.00	1.33	6.00
8	2070 – Other Administrative Services (NP) 003 - Training 01 – State Academy of Training	40.48	11.92	47.49	46.20	125.81
<b>Sub-total</b>		<b>195.07</b>	<b>255.27</b>	<b>258.57</b>	<b>210.11</b>	<b>297.78</b>
<b>Revenue Charged</b>						
9	3054 – Roads & Bridges (NP) 04 – District & Other Roads 337 – Road Works 19 – Other District Roads	1,52.93	50.72	1,51.97	38.51	66.55

Sl. No.	Heads of Accounts	Amount of savings				
		2013-14	2014-15	2015-16	2017-18	2017-18
10	2216 – Housing (NP) 80 – General 001 – Direction and Administration 22 – Raj Bhavan	16.19	75.00	0.18	24.31	77.82
<b>Sub-total</b>		<b>70.12</b>	<b>125.72</b>	<b>53.15</b>	<b>62.82</b>	<b>144.37</b>
<b>Capital Voted</b>						
11	7610 – Loans to Government Servants 201- House Building Advances 05 – Loans to Ministers	40.00	40.00	40.00	40.00	40.00
12	7610 – Loans to Government Servants 202 - Advances for Purchase of Motor Conveyances 05 – Loans to Ministers	40.00	25.00	40.00	40.00	25.00
13	7610 – Loans to Government Servant etc. (NP) 201 – House Building Advances 21 – Loans to All India Service Officers	23.20	17.50	25.00	25.00	20.00
14	4216 – Capital Outlay on Housing (P) 01 – Government Residential Buildings 106 – General Pool Accommodation 08 (V) – Building at District and Sib-Divisions	81.49	48.00	28.49	6.08	300.00
15	4702 – Capital Outlay on Minor Irrigation (P) 101 – Surface Water 05 – Pick up weir, Low Head Barrage, percolation tank (H)	30.00	3,40.00	2,08.20	1,03.60	341.15
<b>Sub-total</b>		<b>214.69</b>	<b>173.5</b>	<b>143.69</b>	<b>115.68</b>	<b>726.15</b>
<b>Grand Total</b>						<b>1168.30</b>

\* 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 2.3

(Reference: Paragraphs 2.3.4)

#### Statement showing amount deposited under Major Head '8449–Other Deposits, Minor Head 120–Miscellaneous Deposits' during March 2018

( ₹in lakh)

Sl. No.	Name of Department	Purpose	Date of Deposit	Amount Credited
1	Joint Director, Arts & Culture, Government Of Manipur	Infrastructure Development & equipment installation, Land Development & DPR in respect of Manipur State Film & Television Institute (MSFTI) renovation of Auditorium and classroom of JNMDA, Manipur	31-03-2018	186.87
2	Cotton Development Officer, Directorate Of Agriculture, Manipur	Being the implementation of Pradhan Mantri Fasal Bima Yojana (PMFBY) for Karif, 2016 during the year, 2017-18 under Govt. of Manipur	31-03-2018	48.43
3	Joint Director , MAHUD, Government of Manipur	Deposited being the amount for payment of skilled/unskilled labourers of WDC for the period from 01/03/2017 to 31/08/2017 for 6 months ULBs	31-03-2018	176.99
4	Secretary, MPSC, Imphal	Balance amount of the professional and special services after deduction the total amount releases to MPSC from the total budget amount for the FY 2017-18	22-03-2018	62.14
5	Principal, Government HTT College, Imphal, Government of Manipur	Deposited to 8449	31-03-2018	3.50
6	District and Sessions Judge, Manipur East	14 <sup>th</sup> Finance Commission Award for the year 2017-2018 for implementation of work namely "Direct purchase of land for Manipur Judicial Academy"	31-03-2018	846.74
7	Director / Agriculture Officer, MOBC, Government of Manipur	Being the amount deposit for Grant-in-Aid Waqf Board	30-03-2018	125.40
8	Joint Director, Youth Affairs & Sports, Government of Manipur	Construction of District Sport, installation of flood lighting at Main Stadium and Hockey Stadium at Kuman Lampak Sports Complex, Imphal	31-03-2018	498.90
9	Joint Director, TA & Hills, Government of Manipur	Construction of retaining wall of District Office (TAH) Ukhrol, SIRRARAKKHONG, Ukhrol and repairing of Ashram School, Tausem TML Dist., procurement of desktop computers and dongles under IT	31-03-2018	47.71

10	Additional Director of Fisheries, Government of Manipur	Construction	31-03-2018	42.56
11	Additional Director of Education (S/V), Government of Manipur	Construction of Primary and Upper Primary Schools	31-03-2018	194.71
12	Additional Director of Education-S (Hills), Government of Manipur	Repairing/renovation of schools/ZEO offices	30-03-2018	126.03
13	Deputy Director, Treasuries System & Admn, Manipur	Digitization of Pension Records	30-03-2018	25.00
14	District Training Officer (FTC), Department of Agriculture, Manipur	Being the implementation of the scheme of Rashtriya Kishan Vikas Yojana	01-03-2018	74.11
15	Principal, Government Polytechnic, Imphal	Purchase of furniture at DTC approved rates for establishment of New Polytechnic at Ukhrul and Imphal East	31-03-2018	14.71
16	Administrative Officer, Medical Directorate, Lamphel. (TP Cell Hill Division No. II)	Construction/renovation/repairing of fencing	31-03-2018	43.69
17	Administrative Officer, Medical Directorate, Manipur. (Director of Health Services, Manipur)	Procurement of equipments and artificial Ventilators	31-03-2018	571.79
18	Joint Director, Directorate of Trade, Commerce, Industries, Manipur	Deposited for 10% State share matching of special type of pottery & stone chip products production centre	31-03-2018	13.67
19	Register, Co-operative Societies, Manipur	Repairing of DCO and construction Boundary Compound Wall	31-03-2018	25.00
20	Principal, Pettigrew College, Ukhrul	Civil deposit 70% of sanction ₹ 500000	31-03-2018	3.50
<b>Total</b>				<b>3131.45</b>

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

**Appendix 2.4**  
(Reference: Paragraph 2.3.4)

**Statement showing amount deposited under 'Major Head 8443 – Civil Deposits, Minor Head 108 – Public Works Deposits' during March 2018**

Sl. No.	Name of Department	Purpose	Date	Amount Credited (₹ in lakh)
1	Public Work Department (PWD), Manipur	Retrofitting, re-construction of New market (Nupi Keithel No.3)	29.03.2018	560.93
2		-do-	29.03.2018	300.99
3		Supply & Installation & Commissioning of new Medical gas pipeline System at JNIM	31.03.2018	145.74
4		Construction of compound wall with two Gates at Excise HQ, Lamphel	16.03.2018	62.80
5		Construction of 3 rooms at Excise HQ, Lamphel	30.03.2018	17.22
6		Repairing of SE Room & Conference Hall at Excise HQ, Lamphel	28.03.2018	10.50
7		Deposit for Renovation of Ima Market No.1 at Imphal	29.03.2018	6.94
8	Executive Engineer, Quality Control & monitoring Division, I & F.C. Department,	Construction of Artificial Football Turf at Langjing Achouba, Imphal West District	29.03.2018	900.20
9		Repairing & Renovation of Khuman Lampak Main Stadium, Imphal	29.03.2018	495.13
10		Reconstruction of parking lot in front of Indoor Stadium, Khuman Lampak Sports Complex, Imphal	21.03.2018	213.06
11		Repairing & Renovation of Main Hostel, Khuman Lampak Sports Complex, Imphal	24.03.2018	193.43
12		Repairing & Renovation of State Youth Centre & Sports Hostel No.1 at Khuman Lampak Sports Complex, Imphal	28.03.2018	101.67
13		Repairing & Renovation of Hockey Stadium, Khuman Lampak Sports Complex, Imphal	24.03.2018	23.93
14	Executive Engineer, Monitoring & Quality Control Division, PWD	Construction of Boys & Girls Hostel & Classrooms of IIIT, Manipur for commencing the new academic session of 2017-18 at temporary campus, Mantripukhri.	26.03.2018	256.93
15		For Integrated Mega Tourist Circuit at Marjing – Polo – Kaina – Khebaching (Construction of road, retaining wall & drain at Heingang Hill) of Tourism Department	24.03.2018	117.00
16		For renovation of Guest House of Khongjom War Memorial Complex of Tourism Department	29.03.2018	61.03
17	Executive Engineer, Quality Control & Monitoring Division, Water Resources Department	Installation of flood lighting at Main Stadium and Hockey Stadium at Khuman Lampak Sports Complex, Imphal	31.03.2018	134.67
18		Construction of LSA Complex at Makui, Kangpokpi	31.03.2018	45.01
19		Improvement of the existing ground around the Rowing Canal inside the Khuman Lampak Sports Complex, Imphal	31.03.2018	19.51
20	Executive Engineer,	For renovation of yard lighting in front of Governor's Bungalow and its adjoining area	31.03.2018	30.18

Sl. No.	Name of Department	Purpose	Date	Amount Credited (₹ in lakh)
	Building, Electrical Division No.-I PWD, Manipur			
21	Executive Engineer, Building Division No. II, PWD	Construction of Public Wash Room/Toilet at Cheirap Court Complex & Lamphel Court Complex	31.03.2018	35.13
22		Inauguration of the Court of Addl. Sessions Judge (FTC) for Crimes against Women, Manipur	29.03.2018	15.40
23	Executive Engineer, Thoubal Division, PWD	For Integrated Mega Tourist Circuit at Marjing– Polo–Kaina–Khebaching (SH- improvement of Khongjom Tourist Complex) of Tourism Department for the month of March 2018	30.03.2018	448.00
24		For Integrated Mega Tourist Circuit at Marjing – Polo – Kaina – Khebaching (Construction of Compound wall for old approach road of Khongjom war Memorial) of Tourism Department for the month of March 2018	30.03.2018	104.00
25		Construction of ground sump at Thoubal Court Complex	24.03.2018	13.24
26	Executive Engineer, Chandel Division, PWD, Manipur	Construction of Public Toilet at Chandel Court Complex	24.03.2018	25.26
27	Executive Engineer, Chandel/Tengnoupal Division, PWD	Construction of Public Toilet along with overhead tank with ground sump at Moreh Court Complex	31.03.2018	27.18
28	Executive Engineer, Senapati Division, PWD, Manipur	Construction of Public Toilet at Senapati Court Complex	24.03.2018	25.22
29	Executive Engineer, Bishnupur Division, PWD	Construction of overhead tanks with ground sump of Bishnupur Court Complex	24.03.2018	21.53
30	Executive Engineer, Sadar Hills Division, PWD, Manipur	Construction of Public Toilet at Kangpokpi Court Complex	30.03.2018	25.18
31	Executive Engineer, Ukhrul Division, PWD	Construction of overhead tanks with ground sump at District Judge Court Complex, Ukhrul	31.03.2018	11.71
32		Construction of two Public Toilet along with overhead tanks with ground sump at (i) CJM, Court Complex, Churachandpur, (ii) Churachandpur District Court Complex	31.03.2018	48.50
<b>TOTAL</b>				<b>4497.22</b>

**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 (39 <sup>th</sup> Report), but status of regularization not intimated yet (December 2018).
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	PAC recommended for regularization (46 <sup>th</sup> Report), but status of regularization not intimated yet (December 2018).
2013-14	2	Appropriation No. 2 (Revenue Charged) (Revenue Voted) Appropriation No. 2 (Capital Charged)	369.90	PAC recommended for regularization (48 <sup>th</sup> Report), but status of regularization not intimated yet (December 2018).
2014-15	2	Appropriation No. 2 (Revenue Charged) Public Health Engineering -22 (Capital Voted)	1996.48	PAC recommended for regularization (50 <sup>th</sup> Report), but status of regularization not intimated yet (December 2018).
2015-16	11	5,12,38,48 (Revenue Voted), Appropriation No. 2 and 5 (Revenue Charged), 14,18,21,43 (Capital Voted) Appropriation No. 2 (Capital Charged)	143.60	-do-
2016-17	1	Appropriation No. 2 (Revenue Charged)	50.73	Excess expenditure yet to be discussed by PAC.
<b>Total</b>	<b>41</b>		<b>3253.93</b>	

*(Source: Appropriation Accounts and PAC recommendation Report)*

**Appendix 2.6**  
(Reference: Paragraph 2.3.7)

**Statement showing unnecessary supplementary provision**

(₹ in lakh)

Sl. No.	Number and name of Grant/Appropriation	Original provision	Expenditure	Savings out of Original	Supplementary
(1)	(2)	(3)	(4)	(5)(3-4)	(6)
<b>Revenue Voted</b>					
1	3. Secretariat	7735.04	7694.75	40.29	302.26
2	4. Land Revenue, Stamps & Registration and District Administration	10169.19	8985.17	1184.02	887.72
3	6. Transport	1430.54	1046.61	383.93	28.79
4	7. Police	130980.37	122593.07	8387.30	2269.52
5	11. Medical, Health and Family Welfare	58265.53	56382.90	1882.63	5450.53
6	17. Agriculture	16316.89	11463.62	4853.27	725.20
7	18. Animal Husbandry and Veterinary including Dairy Farming	10532.85	8152.91	2379.94	1178.96
8	19. Environment and Forest	19295.56	13541.55	5754.01	1435.91
9	20. Community and Rural Development	104046.46	94272.05	9774.41	4892.29
10	27. Election	1166.08	1137.84	28.24	119.79
11	32. Jails	1961.58	1920.58	41.00	3.77
12	36. Minor Irrigation	1148.02	908.98	239.04	38.38
13	38. Panchayat	7733.42	7447.09	286.33	480.86
14	41. Art and Culture	2207.41	2116.50	90.91	132.28
15	44. Social Welfare Department	32213.72	23530.53	8683.19	3669.85
16	46. Science and Technology	1018.45	601.61	416.84	176.56
17	47. Minorities and Other Backward Classes	4249.13	2581.21	1667.92	1492.74
18	50. Information Technology	1366.45	931.75	434.70	0.36
<b>Sub Total</b>		<b>411836.69</b>	<b>365308.72</b>	<b>46527.97</b>	<b>23285.77</b>
<b>Capital Voted</b>					
19	5. Finance Department	220.01	200.00	20.01	15.00
20	6. Transport	0.00	0.00	0.00*	100.00
21	8. Public Works Department	72973.35	38517.54	34455.81	9319.04
22	10. Education	2181.05	1900.97	280.08	189.76
23	11. Medical, Health and Family Welfare	2315.15	1929.62	385.53	1082.72
24	27. Election	0.00	0.00	0.00*	1560.50
25	36. Minor Irrigation	13883.28	3810.77	10072.51	218.12
26	40. Irrigation and Flood Control Department	26707.00	12797.45	13909.55	14976.47
27	44. Social Welfare Department	2275.00	1979.04	295.96	206.24
28	45. Tourism	2166.91	1360.71	806.20	3640.00
<b>Sub Total</b>		<b>122721.75</b>	<b>62496.10</b>	<b>60225.65</b>	<b>31307.85</b>
<b>Grand Total</b>		<b>534558.44</b>	<b>427804.82</b>	<b>106753.62</b>	<b>54593.62</b>

\*There was no provision under Capital Voted in respect of these grants and no expenditure was incurred. However, unnecessary supplementary provision was made.

(Source: Appropriation Accounts)

**Appendix 2.7**  
(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(+)/savings(-)
(1)	(2)	(3)	(4)	(5)
<b>Saving cases</b>				
1	Appro. 2 – Interest Payment & Debt Services	2049.01.123.43 (V)	-790.48	-1284.14
2	Appro. 2 – Interest Payment & Debt Services	2049.01.200.28 (V)	158.00	-446.04
3	Appro. 2 – Interest Payment & Debt Services	2049.01.200.35 (V)	10.00	-192.59
4	Appro. 2 – Interest Payment & Debt Services	2049.01.305.24 (V)	4.37	-262.88
5	Appro. 2 – Interest Payment & Debt Services	2049.04.104.08 (V)	281.56	-281.56
6	Appro. 2 – Interest Payment & Debt Services	6003.00.111.35 (V)	500.00	-268.18
7	Grant 4 – Land Revenue, Stamps and Registration and District Administration	2029.00.001.27 (V)	-14.16	-102.99
8	Grant 4 – Land Revenue, Stamps and Registration and District Administration	2029.00.101.06 (V)	1.25	-114.28
9	Grant 4 - Land Revenue, Stamps and Registration and District Administration	2053.00.093.26 (V)	9.24	-163.54
10	Grant 4 – Land Revenue, Stamps and Registration and District Administration	2053.00.094.19 (H)	1.77	-101.65
11	Grant 5 – Finance Department	2054.00.095.01 (V)	20.03	-129.97
12	Grant 7 – Police	2055.00.001.01 (V)	171.98	-2384.05
13	Grant 7 – Police	2055.00.001.03 (V)	230.00	-158.10
14	Grant 7 – Police	2055.00.001.15 (V)	-34.81	-712.41
15	Grant 7 – Police	2055.00.001.17 (V)	148.00	-148.00
16	Grant 7 – Police	2055.00.104.03 (V)	-73.97	-387.33
17	Grant 7 – Police	2055.00.104.29 (V)	-73.90	-152.42
18	Grant 7 – Police	2055.00.109.23 (V)	-272.01	-410.98
19	Grant 7 – Police	2055.00.109.32 (H)	213.11	-278.92
20	Grant 7 – Police	2055.00.109.33 (V)	205.26	-184.08
21	Grant 7 – Police	2055.00.109.34 (H)	67.88	-215.91
22	Grant 7 – Police	2055.00.114.36 (V)	-1029.15	-585.27
23	Grant 7 – Police	4055.00.207.03 (V)	350.00	-406.45
24	Grant 8 – Public Works Department	2202.01.101.19 (H)	-2680.13	-430.94
25	Grant 8 – Public Works Department	2202.01.101.19 (V)	-2148.96	-624.40
26	Grant 8 – Public Works Department	2202.01.104.19 (H)	65.64	-113.16
27	Grant 8 – Public Works Department	2202.02.109.24 (H)	-1488.66	-1347.13
28	Grant 8 – Public Works Department	2202.02.109.24 (V)	-796.13	-434.57
29	Grant 8 – Public Works Department	2202.03.103.11 (H)	15.00	-390.12
30	Grant 11 – Medical, Health and Family Welfare Services	2210.01.001.01 (V)	-56.11	-194.26
31	Grant 11 – Medical, Health and Family Welfare Services	2210.01.101.20 (V)	-34.85	-556.24
32	Grant 11 – Medical, Health and Family Welfare Services	2210.03.103.01 (V)	-248.00	-4738.63
33	Grant 11 – Medical, Health and Family Welfare Services	2210.03.104.29 (V)	-34.28	-275.05
34	Grant 11 – Medical, Health and Family Welfare Services	2210.04.102.14 (V)	121.67	-168.97

Sl. No.	Grants/Appropriation No.	Head of Account	Re-appropriation	Final excess(+)/savings(-)
35	Grant 11 – Medical, Health and Family Welfare Services	2210.04.200.12 (H)	-99.48	-931.33
36	Grant 11 – Medical, Health and Family Welfare Services	2210.04.200.12 (V)	-170.61	-1022.62
37	Grant 11 – Medical, Health and Family Welfare Services	2210.06.101.24 (V)	21.05	-111.32
38	Grant 11 – Medical, Health and Family Welfare Services	2211.00.001.20 (V)	31.53	-234.71
39	Grant 11 – Medical, Health and Family Welfare Services	2211.00.101.19 (H)	-41.94	-140.70
40	Grant 11 – Medical, Health and Family Welfare Services	4210.01.110.15 (V)	-150.00	-158.21
41	Grant 11 – Medical, Health and Family Welfare Services	4210.04.112.01 (H)	92.23	-175.75
42	Grant 11 – Medical, Health and Family Welfare Services	4210.04.112.01 (V)	175.75	-175.75
43	Grant 13 – Labour and Employment	4250.00.201.14 (V)	262.03	-533.03
44	Grant 14 – Department of Tribal Affairs, Hills and Scheduled Castes Development	2225.02.001.01 (H)	7.08	-570.11
45	Grant 14 – Department of Tribal Affairs, Hills and Scheduled Castes Development	2225.02.794.17 (V)	100.00	-200.00
46	Grant 14 – Department of Tribal Affairs, Hills and Scheduled Castes Development	2225.02.800.05 (H)	244.19	-245.20
47	Grant 15 – Consumer Affairs, Food and Public Distribution	2408.01.102.16 (V)	-200.00	-100.00
48	Grant 18 – Animal Husbandry and Veterinary including Dairy Farming	2403.00.001.01 (V)	19.43	-235.07
49	Grant 18 – Animal Husbandry and Veterinary including Dairy Farming	2403.00.001.05 (H)	30.15	-543.72
50	Grant 18 – Animal Husbandry and Veterinary including Dairy Farming	2403.00.101.04 (H)	-10.00	-514.22
51	Grant 18 – Animal Husbandry and Veterinary including Dairy Farming	2403.00.101.04 (V)	12.00	-154.05
52	Grant 18 – Animal Husbandry and Veterinary including Dairy Farming	2403.00.106.01 (V)	-259.00	-1160.00
53	Grant 19 – Environment and Forest	2406.01.102.01 (V)	-20.99	-105.32
54	Grant 20 – Community and Rural Development	2501.01.101.01 (H)	165.50	-301.50
55	Grant 20 – Community and Rural Development	2501.01.101.01 (V)	-111.52	-114.45
56	Grant 20 – Community and Rural Development	2501.01.800.03 (V)	1655.00	-810.00
57	Grant 20 – Community and Rural Development	2501.01.800.16 (H)	3953.30	-6908.20
58	Grant 20 – Community and Rural Development	2501.01.800.17 (H)	219.06	-279.06
59	Grant 20 – Community and Rural Development	2501.01.800.18 (H)	3263.00	-4013.00
60	Grant 20 – Community and Rural Development	2501.01.800.19 (H)	-2871.50	-1250.00
61	Grant 20 – Community and Rural Development	2505.02.101.02 (H)	-9110.00	-10000.00
62	Grant 20 – Community and Rural Development	2515.00.102.02 (V)	65.82	-157.38
63	Grant 21 – Commerce & Industries	2851.00.001.01 (V)	109.38	-259.61
64	Grant 21 – Commerce & Industries	2851.00.103.42 (H)	677.34	-677.34



Sl. No.	Grants/Appropriation No.	Head of Account	Re-appropriation	Final excess(+)/savings(-)
65	Grant 21 – Commerce & Industries	2851.00.103.42 (V)	-447.37	-1443.63
66	Grant 21 – Commerce & Industries	2851.00.104.96 (H)	100.00	-100.00
67	Grant 21 – Commerce & Industries	2851.00.104.96 (V)	202.00	-202.00
68	Grant 22 – Public Health Engineering	2215.01.001.01 (H)	71.27	-209.00
69	Grant 22 – Public Health Engineering	2215.01.101.10 (V)	-41.07	-217.11
70	Grant 22 – Public Health Engineering	2215.01.102.10 (H)	-21.81	-141.62
71	Grant 22 – Public Health Engineering	4215.01.101.05 (V)	-400.00	-452.83
72	Grant 22 – Public Health Engineering	4215.01.102.17 (H)	141.00	-281.00
73	Grant 23 – Power	2552.24.101.13 (H)	155.43	-155.43
74	Grant 23 – Power	2801.80.800.39 (V)	-2168.42	-707.97
75	Grant 25 – Youth Affairs and Sports Department	4202.03.800.16 (V)	-1500.00	-500.00
76	Grant 30 – Planning	2575.02.800.01 (H)	1300.00	-2300.00
77	Grant 30 – Planning	2575.02.800.16 (H)	256.00	-256.00
78	Grant 33 – Home Guards	2070.00.107.02 (V)	-116.96	-265.45
79	Grant 36 – Minor Irrigation	2702.80.001.03 (V)	35.83	-211.30
80	Grant 36 – Minor Irrigation	4702.00.101.05 (H)	48.00	-341.15
81	Grant 36 – Minor Irrigation	4702.00.101.06 (H)	-10.00	-100.00
82	Grant 36 – Minor Irrigation	4702.00.800.01 (H)	1000.00	-1000.00
83	Grant 37 – Fisheries	2405.00.001.01 (H)	3.00	-147.29
84	Grant 40 – Irrigation and Flood Control Department	2701.04.001.01 (V)	22.00	-131.48
85	Grant 40 – Irrigation and Flood Control Department	2711.01.001.03 (V)	-90.50	-123.47
86	Grant 40 – Irrigation and Flood Control Department	4552.03.800.09 (V)	100.00	-100.00
87	Grant 40 – Irrigation and Flood Control Department	4700.04.800.12 (V)	-26.00	-119.06
88	Grant 40 – Irrigation and Flood Control Department	4700.04.800.13 (V)	-3000.00	-2425.00
89	Grant 40 – Irrigation and Flood Control Department	4711.01.103.01 (V)	1716.27	-3127.78
90	Grant 41 – Art and Culture	2205.00.001.01 (V)	-0.50	-107.23
91	Grant 44 – Social Welfare Department	2235.02.102.40 (H)	28.71	-104.56
92	Grant 45 – Tourism	4552.01.800.10 (V)	150.00	-330.00
93	Grant 45 – Tourism	5452.01.101.05 (V)	-170.00	-237.41
94	Grant 47 – Minorities and Other Backward Classes Department	2225.01.277.04 (V)	-10.80	-1290.99
95	Grant 47 – Minorities and Other Backward Classes Department	2225.04.282.07 (V)	100.00	-100.00
96	Grant 48 – Relief and Disaster Management	2245.01.101.01 (V)	-32.44	-594.56
97	Grant 49 – Economics and Statistics	3454.01.001.01 (H)	4.10	-156.93
<b>Sub Total</b>			<b>-11744.30</b>	<b>-68707.11</b>
<b>Excess cases</b>				
98	Appro. 2 – Interest Payment & Debt Services	2049.01.101.10 (V)	287.45	3367.18
99	Appro. 2 – Interest Payment & Debt Services	2049.03.108.45 (V)	3.19	628.89
100	Appro. 2 – Interest Payment & Debt Services	6003.00.101.25 (V)	-8021.60	8021.60
101	Grant 6 – Transport	2041.00.001.01 (V)	21.10	124.40
102	Grant 7 – Police	2055.00.109.16 (H)	84.04	239.46
103	Grant 10 – Education	2202.80.001.01 (V)	87.07	338.31
104	Grant 11 – Medical, Health and Family Welfare Services	2210.01.001.11 (H)	169.39	356.46
105	Grant 11 – Medical, Health and Family Welfare Services	2210.01.101.09 (H)	6.80	363.60
106	Grant 11 – Medical, Health and Family	2210.01.101.09 (V)	-13.71	283.65

Sl. No.	Grants/Appropriation No.	Head of Account	Re-appropriation	Final excess(+)/savings(-)
	Welfare Services			
107	Grant 11 – Medical, Health and Family Welfare Services	2210.01.101.20 (H)	-53.07	263.90
108	Grant 11 – Medical, Health and Family Welfare Services	2210.03.103.26 (V)	175.36	2050.90
109	Grant 11 – Medical, Health and Family Welfare Services	2210.03.104.29 (H)	-110.75	128.71
110	Grant 11 – Medical, Health and Family Welfare Services	2210.05.105.24 (V)	89.29	130.69
111	Grant 11 – Medical, Health and Family Welfare Services	2210.06.101.23 (H)	77.94	302.39
112	Grant 11 – Medical, Health and Family Welfare Services	2210.06.101.31 (V)	-21.09	192.31
113	Grant 11 – Medical, Health and Family Welfare Services	2210.06.800.03 (V)	-3.57	206.20
114	Grant 11 – Medical, Health and Family Welfare Services	2210.06.800.12 (H)	-4.52	154.13
115	Grant 11 – Medical, Health and Family Welfare Services	4210.01.104.02 (V)	-100.00	100.00
116	Grant 13 – Labour and Employment	2230.03.003.14 (V)	6.80	421.74
117	Grant 13 – Labour and Employment	2235.01.200.17 (V)	-21.50	2716.93
118	Grant 13 – Labour and Employment	2225.02.001.01 (V)	17.19	520.80
119	Grant 19 – Environment and Forest	2406.01.102.11 (V)	-25.00	110.63
120	Grant 20 – Community and Rural Development	2501.01.800.16 (V)	1519.33	2232.13
121	Grant 20 – Community and Rural Development	2501.01.800.17 (V)	180.94	279.05
122	Grant 20 – Community and Rural Development	2501.01.800.18 (V)	2426.00	4013.00
123	Grant 20 – Community and Rural Development	2505.02.101.02 (V)	-3143.01	3031.90
124	Grant 20 – Community and Rural Development	2515.00.001.01 (V)	974.43	100.30
125	Grant 21 – Commerce & Industries	2851.00.001.01 (H)	-1.48	136.22
126	Grant 21 – Commerce & Industries	2851.00.103.86 (V)	40.00	200.93
127	Grant 21 – Commerce & Industries	2851.00.103.96 (V)	10.00	138.24
128	Grant 21 – Commerce & Industries	4552.21.800.01 (V)	-848.65	848.65
129	Grant 22 – Public Health Engineering	2215.01.001.01 (V)	33.46	170.22
130	Grant 22 – Public Health Engineering	2215.02.001.03 (H)	-8.69	183.11
131	Grant 22 – Public Health Engineering	4215.02.102.01 (V)	592.75	111.15
132	Grant 23 – Power	2801.80.800.38 (V)	-3300.00	5705.90
133	Grant 25 – Youth Affairs and Sports Department	4202.03.800.08(V)	401.07	521.84
134	Grant 30 – Planning	2575.02.800.16 (V)	-256.00	175.62
135	Grant 36 – Minor Irrigation	4702.00.101.05 (V)	-48.00	515.49
136	Grant 36 – Minor Irrigation	4702.00.800.01 (V)	-1000.00	1000.00
137	Grant 39 – Sericulture	2851.00.107.01 (V)	92.80	144.11
138	Grant 40 – Irrigation and Flood Control Department	4700.03.800.11 (V)	87.94	1845.93
139	Grant 40 – Irrigation and Flood Control Department	4711.01.103.03 (V)	981.96	215.88
<b>Sub Total</b>			<b>-8614.34</b>	<b>42592.55</b>
<b>Grand Total</b>			<b>-20358.64</b>	<b>-26114.56</b>

(Source: Detailed Appropriation Accounts)

**Appendix 2.8**  
(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 2017-18**

(₹ in crore)

Sl. No.	Name of grant	Head of Account	Total provision	Amount surrendered	Percentage of surrender
(1)	(2)	(3)	(4)	(5)	(6)
1	Appro. 2 – Interest Payment & Debt Services	6003 – Internal Debt of the State Government			
		101 – Market Loans			
		25 – Market Loans	247.23	77.51	31.35
2	Grant 12 – Municipal Administration, Housing and Urban Development	2217 – Urban Development			
		01 – State Capital Development			
		191 – Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Board, etc.			
		03 – Smart City	30.00	28.13	93.77
3	Grant 21 – Commerce & Industries	2851 – Village and Small Industries			
		104 – Handicraft Industries			
		04 – Ambedkar Hastship Vikas Yojana (Central Share)	20.70	16.04	77.49
4	Grant 23 – Power	4801 – Capital Outlay on Power Projects			
		05 – Transmission and Distribution			
		800 – Other Expenditure			
		01 – Construction of 400/132/33 KV Sub-Station at Thoubal (Central Share)	46.16	46.16	100
5	Grant 30 – Planning	3451 – Secretariat – Economic Services			
		092 – Other Offices			
		13 – Special Development Fund	91.81	80.99	88.21
6	Grant 30 – Planning	4552 – Capital Outlay on North Eastern Areas			
		800 – Other Expenditure			
		02 – NEC Funded Projects	17.10	15.27	89.30
7	Grant 30 – Planning	4575 – Capital Outlay on other Special Areas Programmes			
		60 – Others			
		800 – Other Expenditure			
		01 – Schemes under NLCPR	120.97	120.47	99.59
<b>Total</b>			<b>573.97</b>	<b>384.57</b>	<b>67.00</b>

(Source: Detailed Appropriation Accounts)

**Appendix 2.9**  
(Reference: Paragraph 2.3.12)

**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
<b>Revenue Voted</b>				
1	3. Secretariat	8037.30	7694.75	342.55
2	4. Land Revenue, Stamps & Registration and District Administration	11056.91	8985.17	2071.74
3	6. Transport	1459.33	1046.61	412.72
4	7. Police	133249.89	122593.07	10656.82
5	8. Public Works Department	28144.54	16825.98	11318.56
6	9. Information and Publicity	2034.04	1906.60	127.44
7	14. Department of Tribal Affairs, Hills and Scheduled Caste Development	66283.70	62652.47	3631.23
8	15. Consumers Affairs, Food and Public Distribution	8565.25	8133.25	432.00
9	16. Co-operation	2117.31	2042.61	74.70
10	17. Agriculture	17042.09	11463.62	5578.47
11	18. Animal Husbandry and Veterinary including Dairy Farming	11711.81	8152.91	3558.90
12	19. Environment and Forest	20731.47	13541.55	7189.92
13	20. Community and Rural Development	108938.75	94272.05	14666.70
14	22. Public Health Engineering	6410.06	6257.11	152.95
15	26. Administration of Justice	5548.06	4788.23	759.83
16	27. Election	1285.87	1137.84	148.03
17	29. Sales Tax, Other Taxes/Duties on Commodities and Services	791.47	780.09	11.38
18	31. Fire Protection and Control	1385.45	1009.07	376.38
19	32. Jails	1965.35	1920.58	44.77
20	34. Rehabilitation	864.83	703.31	161.52
21	36. Minor Irrigation	1186.40	908.98	277.42
22	37. Fisheries	3947.61	3746.02	201.59
23	38. Panchayat	8214.28	7447.09	767.19
24	41. Art and Culture	2339.69	2116.50	223.19
25	42. State Academy of Training	636.10	457.10	179.00
26	44. Social Welfare Department	35883.57	23530.53	12353.04
27	45. Tourism	2032.98	1729.61	303.37
28	46. Science and Technology	1195.01	601.61	593.40
29	48. Relief and Disaster Management	9156.02	5504.15	3651.87
30	50. Information Technology	1366.81	931.75	435.06
<b>Sub Total</b>		<b>503581.95</b>	<b>422880.21</b>	<b>80701.74</b>
<b>Revenue Charged</b>				
31	1. State Legislature	51.23	29.16	22.07
32	Appro 1 - Governor	501.73	501.19	0.54
33	Appro 2 - Interest Payment and Debt services	56642.85	56296.46	346.39
34	8. Public Works Department	120.00	32.18	87.82
35	26. Administration of Justice	1830.00	1416.34	413.66
<b>Sub Total</b>		<b>59145.81</b>	<b>58275.33</b>	<b>870.48</b>
<b>Capital Voted</b>				
36	1. State Legislature	550.00	305.00	245.00
37	2. Council Of Ministers	80.00	15.00	65.00
38	3. Secretariat	550.00	334.00	216.00
39	5. Finance Department	235.01	200.00	35.01
40	6. Transport	100.00	0.00	100.00
41	7. Police	8,764.00	7363.42	1400.58

Sl. No.	Grants/Appropriation No.	Total Provision	Expenditure	Saving
42	8. Public Works Department	82,292.39	38517.54	43774.85
43	9. Information and Publicity	105.00	104.87	0.13
44	10. Education	2,370.81	1900.97	469.84
45	11. Medical, Health and Family Welfare Services	3,397.87	1929.62	1468.25
46	12. Municipal Administration, Housing and Urban Development	25,899.52	20878.73	5020.79
47	14. Department of Tribal Affairs, Hills and Scheduled Caste Development	4,193.20	3629.48	563.72
48	16. Co-operation	513.00	113.00	400.00
49	17. Agriculture	5,280.00	2034.37	3245.63
50	22. Public Health Engineering	25,680.77	24726.72	954.05
51	23. Power	4,616.35	0.00	4616.35
52	25. Youth Affairs and Sports Department	4,390.28	3734.79	655.49
53	26. Administration of Justice	4,330.00	330.00	4000.00
54	27. Election	1,560.50	0.00	1560.50
55	36. Minor Irrigation	14,101.40	3810.77	10290.63
56	37. Fisheries	61.00	52.17	8.83
57	40. Irrigation and Flood Control Department	41,683.47	12797.45	28886.02
58	41. Art and Culture	194.20	194.19	0.01
59	42. State Academy of Training	16.00	5.28	10.72
60	44. Social Welfare Department	2,481.24	1979.04	502.20
61	45. Tourism	5,806.91	1360.71	4446.20
62	47. Minorities and Other Backward Classes Department	8,814.47	6352.06	2462.41
<b>Sub Total</b>		<b>248067.39</b>	<b>132669.18</b>	<b>115398.21</b>
<b>Grant Total</b>		<b>810795.15</b>	<b>613824.72</b>	<b>196970.43</b>

(Source: Appropriation Accounts)

**Appendix 2.10**  
(Reference: Paragraph 2.3.12)

**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)
<b>Revenue Voted</b>						
1	3. Secretariat	8,037.30	7,694.75	342.55	-	342.55
2	4. Land Revenue, Stamps & Registration and District Administration	11,056.91	8,985.17	2,071.74	-	2,071.74
3	6. Transport	1,459.33	1,046.61	412.72	-	412.72
4	7. Police	1,33,249.89	1,22,593.07	10,656.82	-	10,656.82
5	8. Public Works Department	28,144.54	16,825.98	11,318.56	-	11,318.56
6	9. Information and Publicity	2,034.04	1,906.60	127.44	-	127.44
7	10. Education	1,44,286.96	1,24,474.18	19,812.78	4,638.39	15,174.39
8	11. Medical, Health and Family Welfare Services	63,716.06	56,382.90	7,333.16	43.04	7,290.12
9	12. Municipal Administration, Housing and Urban Development	23,538.80	10,831.02	12,707.78	2,813.42	9,894.36
10	14. Department of Tribal Affairs, Hills and Scheduled Caste Development	66,283.70	62,652.47	3,631.23	-	3,631.23
11	15. Consumers Affairs, Food and Public Distribution	8,565.25	8,133.25	432.00	-	432.00
12	17. Agriculture	17,042.09	11,463.62	5,578.47	-	5,578.47
13	18. Animal Husbandry and Veterinary including Dairy Farming	11,711.81	8,152.91	3,558.90	-	3,558.90
14	19. Environment and Forest	20,731.47	13,541.55	7,189.92	-	7,189.92
15	20. Community and Rural Development	1,08,938.75	94,272.05	14,666.70	-	14,666.70
16	21. Commerce and Industries	12,022.99	5,277.48	6,745.51	1,604.14	5,141.37
17	22. Public Health Engineering	6,410.06	6,257.11	152.95	-	152.95
18	26. Administration of Justice	5,548.06	4,788.23	759.83	-	759.83
19	27. Election	1,285.87	1,137.84	148.03	-	148.03
20	30. Planning	22,636.20	11,010.74	11,625.46	8,099.38	3,526.08
21	31. Fire Protection and Control	1,385.45	1,009.07	376.38	-	376.38
22	33. Home Guards	1,559.53	1,177.12	382.41	116.96	265.45
23	34. Rehabilitation	864.83	703.31	161.52	-	161.52
24	36. Minor Irrigation	1,186.40	908.98	277.42	-	277.42
25	37. Fisheries	3,947.61	3,746.02	201.59	-	201.59
26	38. Panchayat	8,214.28	7,447.09	767.19	-	767.19
27	40. Irrigation and Flood Control Department	6,759.25	5,707.61	1,051.64	354.80	696.84
28	41. Art and Culture	2,339.69	2,116.50	223.19	-	223.19
29	42. State Academy of Training	636.10	457.10	179.00	-	179.00
30	43. Horticulture and Soil Conservation	8,063.35	6,186.15	1,877.20	288.67	1,588.53
31	44. Social Welfare Department	35,883.57	23,530.53	12,353.04	-	12,353.04
32	45. Tourism	2,032.98	1,729.61	303.37	-	303.37
33	46. Science and Technology	1,195.01	601.61	593.40	-	593.40
34	47. Minorities and Other Backward Classes Department	5,741.87	2,581.21	3,160.66	13.42	3,147.24
35	48. Relief and Disaster Management	9,156.02	5,504.15	3,651.87	-	3,651.87
36	49. Economics and Statistics	1,732.45	1,343.16	389.29	53.36	335.93

Sl. No.	Grant No.	Total provision	Expenditure	Saving	Surrender	Saving not surrendered
37	50. Information Technology	1,366.81	931.75	435.06	-	435.06
<b>Sub total</b>		<b>7,88,765.28</b>	<b>6,43,108.50</b>	<b>1,45,656.78</b>	<b>18,025.58</b>	<b>1,27,631.20</b>
<b>Revenue charged</b>						
38	Appro 2 - Interest Payment and Debt services	56,642.85	56,296.46	346.39	-	346.39
39	26. Administration of Justice	1,830.00	1,416.34	413.66	-	413.66
<b>Sub total</b>		<b>58,472.85</b>	<b>57,712.80</b>	<b>760.05</b>	<b>-</b>	<b>760.05</b>
<b>Capital voted</b>						
40	1. State Legislature	550.00	305.00	245.00	-	245.00
41	3. Secretariat	550.00	334.00	216.00	-	216.00
42	6. Transport	100.00	-	100.00	-	100.00
43	7. Police	8,764.00	7,363.42	1,400.58	-	1,400.58
44	8. Public Works Department	82,292.39	38,517.54	43,774.85	-	43,774.85
45	10. Education	2,370.81	1,900.97	469.84	-	469.84
46	11. Medical, Health and Family Welfare Services	3,397.87	1,929.62	1,468.25	-	1,468.25
47	12. Municipal Administration, Housing and Urban Development	25,899.52	20,878.73	5,020.79	-	5,020.79
48	13. Labour and Employment	3,695.11	1,033.09	2,662.02	462.19	2,199.83
49	14. Department of Tribal Affairs, Hills and Scheduled Caste Development	4,193.20	3,629.48	563.72	-	563.72
50	16. Co-operation	513.00	113.00	400.00	-	400.00
51	17. Agriculture	5,280.00	2,034.37	3,245.63	-	3,245.63
52	22. Public Health Engineering	25,680.77	24,726.72	954.05	-	954.05
53	23. Power	4,616.35	-	4,616.35	-	4,616.35
54	25. Youth Affairs and Sports Department	4,390.28	3,734.79	655.49	-	655.49
55	26. Administration of Justice	4,330.00	330.00	4,000.00	-	4,000.00
56	27. Election	1,560.50	-	1,560.50	-	1,560.50
57	30. Planning	20,056.88	5,222.56	14,834.32	13,573.92	1,260.40
58	36. Minor Irrigation	14,101.40	3,810.77	10,290.63	-	10,290.63
59	40. Irrigation and Flood Control Department	41,683.47	12,797.45	28,886.02	-	28,886.02
60	44. Social Welfare Department	2,481.24	1,979.04	502.20	-	502.20
61	45. Tourism	5,806.91	1,360.71	4,446.20	-	4,446.20
62	47. Minorities and Other Backward Classes Department	8,814.47	6,352.06	2,462.41	-	2,462.41
<b>Sub total</b>		<b>2,71,128.17</b>	<b>1,38,353.32</b>	<b>1,32,774.85</b>	<b>14,036.11</b>	<b>1,18,738.74</b>
<b>Grand total</b>		<b>11,18,366.30</b>	<b>8,39,174.62</b>	<b>2,79,191.68</b>	<b>32,061.69</b>	<b>2,47,129.99</b>

(Source: Appropriation Accounts)

**Appendix 2.11**  
(Reference: Paragraph 2.3.12)

**Statement showing cases of surrender of funds made as on 31 March 2018**

(₹ in lakh)

Sl. No.	Grant No.	Total Provision	Expenditure	Excess (+)/ Saving (-)	Surrender	Percentage of surrender vis-à-vis Total Provision
<b>Revenue Voted</b>						
1	2. Council Of Ministers	782.00	595.51	186.49	104.86	13.41
2	5. Finance Department	127372.37	141370.84	13998.47	69.80	0.05
3	10. Education	144286.96	124474.18	19812.78	4638.39	3.21
4	11. Medical, Health and Family Welfare Services	63716.06	56382.9	7333.16	43.04	0.07
5	12. Municipal Administration, Housing and Urban Development	23538.80	10831.02	12707.78	2813.42	11.95
6	21. Commerce and Industries	12022.99	5277.48	6745.51	1604.14	13.34
7	24. Vigilance Department	392.62	363.65	28.97	16.59	4.23
8	25. Youth Affairs and Sports Department	4509.85	4038.46	471.39	414.19	9.18
9	28. State Excise	1884.98	1750.83	134.15	176.57	9.37
10	30. Planning	22636.20	11010.74	11625.46	8099.38	35.78
11	33. Home Guards	1559.53	1177.12	382.41	116.96	7.50
12	35. Stationery and Printing	577.26	544.62	32.64	1.20	0.21
13	39. Sericulture	2540.75	2753.33	212.58	11.81	0.46
14	40. Irrigation and Flood Control Department	6759.25	5707.61	1051.64	354.8	5.25
15	43. Horticulture and Soil Conservation	8063.35	6186.15	1877.2	288.67	3.58
16	47. Minorities and Other Backward Classes Department	5741.87	2581.21	3160.66	13.42	0.23
17	49. Economics and Statistics	1732.45	1343.16	389.29	53.36	3.08
<b>Sub-Total</b>		<b>428117.29</b>	<b>376388.81</b>	<b>80150.58</b>	<b>18820.60</b>	<b>4.40</b>
<b>Revenue Charged</b>						
18	Appro 3 - Manipur Public Service Commission	567.50	523.64	43.86	20.00	3.52
<b>Sub-Total</b>		<b>567.50</b>	<b>523.64</b>	<b>43.86</b>	<b>20.00</b>	<b>3.52</b>
<b>Capital Voted</b>						
19	13. Labour and Employment	3695.11	1033.09	2662.02	462.19	12.51
20	21. Commerce and Industries	1846.87	2403.95	557.08	481.65	26.08
21	23. Power	4616.35	0	4616.35	4616.35	100.00
22	30. Planning	20056.88	5222.56	14834.32	13573.92	67.68
<b>Sub-Total</b>		<b>30215.21</b>	<b>8659.6</b>	<b>22669.77</b>	<b>19134.11</b>	<b>63.33</b>
<b>Capital Charged</b>						
23	Appro 2 - Interest Payment and Debt services	39541.01	67553.27	28,012.26	7751.42	19.60
<b>Sub-Total</b>		<b>39541.01</b>	<b>67553.27</b>	<b>28,012.26</b>	<b>7751.42</b>	<b>19.60</b>
<b>Grand Total</b>		<b>498441.01</b>	<b>453125.32</b>	<b>130876.47</b>	<b>45726.13</b>	<b>9.17</b>

(Source: Appropriation Accounts)



**Appendix 2.12**  
(Reference: Paragraph 2.3.13)

**Rush of expenditure during March 2018 where expenditure was more than ₹ 10 crore  
and 25 per cent of the Total expenditure for the year 2017-18**

(₹ 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	10	Capital Outlay on Education, Sports, Art and Culture/4202	19.00	19.00	19.01	99.97	99.97
2	11	Medical and Public Health/2210	207.38	181.85	537.52	38.58	33.83
3	11	Capital and Outlay on Medical and Public Health/4210	16.64	12.98	19.30	86.25	67.27
4	12	Urban Development /2217	27.41	24.33	89.60	30.59	27.15
5	12	Compensation and Assignment to Local Bodies and Panchayati Raj Institutions/3604	18.71	18.71	18.71	100.00	100.00
6	12	Capital Outlay on Urban Development/4217	159.64	91.08	208.79	76.46	43.62
7	14	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities/2225	88.64	82.51	141.08	62.83	58.48
8	14	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions/3604	192.97	191.86	485.44	39.75	39.52
9	14	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities/4225	34.43	33.00	35.29	97.58	93.51
10	15	Food, Storage and Ware Housing/2408	42.05	30.14	76.99	54.62	39.15
11	17	Crop Husbandry/2401	44.63	35.35	86.67	51.50	40.79
12	17	Command Area Development/2705	17.64	17.31	23.59	74.78	73.37
13	17	Capital Outlay on Command Area Development/4705	17.35	17.35	19.34	89.70	89.70
14	20	Special Programmes for Rural Development/2501	271.40	179.14	579.06	46.87	30.94
15	23	Power/2801	264.40	154.97	557.59	47.42	27.79
16	25	Sports and Youth Services/2204	16.26	10.21	40.38	40.27	25.28
17	25	Capital Outlay On Education, Sports, Art And Culture/4202	30.93	30.90	36.46	84.85	84.75
18	26	Administration of Justice/2014	30.68	27.26	56.06	54.72	48.62
19	30	Other Special Area Programmes/2575	50.88	50.88	50.88	100.00	100.00

1	2	3	4	5	6	7	8
20	30	Secretariat Economic Services/ 3451	38.82	36.65	59.23	65.54	61.88
21	37	Fisheries/2405	15.47	13.07	36.25	42.68	36.07
22	38	Other Rural Development Programmes/2515	21.72	20.44	44.53	48.77	45.90
23	38	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions/3604	29.94	28.98	29.94	100.00	96.78
24	39	Village and Small Industries/2851	13.79	12.06	27.53	50.08	43.82
25	43	Crop Husbandry/2401	31.01	25.55	45.72	67.83	55.90
26	44	Social Security and Welfare/ 2235	121.30	93.57	201.70	60.48	46.39
27	44	Nutrition/2236	12.13	10.21	33.61	36.09	30.39
28	45	Capital Outlay on Tourism/5452	12.02	12.02	12.02	100.00	100.00
29	47	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities/2225	15.99	14.54	25.78	62.00	56.38
30	47	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities/4225	56.86	56.86	63.52	89.51	89.51

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

**Appendix 2.13**  
(Reference: Paragraph 2.4)

**Controlling Officers of the Government of Manipur who had not reconciled  
the figures for the year 2017-18 with the Accounts booked by  
the Office of the Accountant General (A&E), Manipur**

(₹ in crore)

Sl. No.	Name of Controlling Officers	Amount
1	Deputy Commissioner, Imphal West	2.87
2	Deputy Commissioner, Churachandpur	6.30
3	Deputy Commissioner, Chandel	4.75
4	Deputy Commissioner, Senapati	105.79
5	Director, Transport	10.47
6	Inspector General Registration	4.09
7	Chief Engineer, PWD	62.03
8	Chief Engineer, Water Resources	157.50
9	Chief Engineer, PHED	54.33
10	Chief Engineer, Minor Irrigation	8.95
11	Director, Fishery	77.51
12	Registrar, Co-operation	21.56
13	Director, Sericulture	27.53
14	District Session Judge, Imphal West	0.97
<b>Total</b>		<b>544.65</b>

Source: O/o The Principal 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
<b>Major Head not conforming to the list of Major &amp; Minor Head of Accounts</b>			
1	Demand No. 10 – Education	2203 – General Education	It should be 2203 – Technical Education
2	Demand No. 14 – Department of Tribal Affairs and Hills Development	4225 – Capital Outlay on Welfare of SC, ST & OBC	It should be 4225 – Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities
3	Demand No. 23 – Power	2810 – Non-Conventional Sources of Energy	It should be 2810 – New and Renewable Energy
<b>Sub-Major Head not conforming to the list of Major &amp; Minor Head of Accounts</b>			
4	Demand No. 8 – Public Works Department	3054 – Roads and Bridges 02 – Strategic Border Roads	It should be 02 – Strategic and Border Roads
5	Demand No. 10 – Education	4202 – Capital Outlay on Education, Sports, Arts & Culture 03 – University and Higher Education	It should be 03 – Sports and Youth Services
<b>Minor Heads not conforming to the list of Major &amp; Minor Head of Accounts</b>			
6	Appropriation No. 1 – Governor	2012 – President/Vice President/ Governor/Administrator of Union Territories 03 – Governor/Administrator of Union Territories 106 – Entertainment Expenses of the Governor	It should be 106 – Entertainment Expenses
7	Demand No. 21 – Commerce and Industries	4860 – Capital Outlay on Consumer Industries 01 – Textiles 190 – Investments in Public Sector Undertaking Undertakings	It should be 190 – Investment in Public Sector & Other Undertakings
8	Demand No. 22 – Public Health Engineering	2215 – Water Supply and Sanitation 02 – Sewerage and Sanitation 001 – Direction	It should be 001 – Direction and Administration
9	Demand No. 29 – Sales Tax, Other Taxes/Duties on Commodities and Services	2045 – Other Taxes and Duties on Commodities and Service 101 – Collection Charges	It should be 101 – Collection charges – Entertainment Tax
<b>Sub Heads not conforming to the list of Districts in Manipur</b>			
10	Demand No. 4 – Land Revenue, Stamps & Registration and District Administration	2053 – District Administration 093 – District Establishment 05 – Tengmoupal District	It should be 05 – Tengmoupal District

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

## Appendix 2.15

(Reference: Paragraph 2.8)

## Non-lapsing of Deposit under Major Head 8449 during 2017-18

(in ₹)

Sl. No.	Name of Department	Name of DDO	Treasury	Amount
1	Public Work Department	EE Store Division, PWD	Lamphel	55,63,46,000
2	-do-	EE Building Division No. I, PWD		1,94,33,000
3	-do-	EE Highway South Division, PWD		1,02,07,83,000
4	-do-	EE MI Division No. III		1,07,45,000
5	-do-	EE Thoubal Project Division No. II		1,36,95,000
6	-do-	EE National Highway Division No. I		6,00,00,000
7	-do-	Deputy Director (Store)		19,46,006
8	Food & Civil Supply Department	Deputy Director (FCS)		3,54,47,309
9	-do-	Accounts Officer, Consumer Affairs, Food & Public Distribution		1,65,08,442
10	-do-	Joint Director, Consumer Affairs, Food & Public Distribution		1,05,00,000
11	Fisheries Department	Additional Director, Fisheries		1,14,43,047
12	Medical & Health Services Department	A.O, Medical		4,94,59,304
13	Treasuries & Accounts Department	Assistant Director, Treasuries & Accounts		2,00,000
14	Sericulture Department	Deputy Director, Sericulture (HQ)		4,86,47,524
15	Industries Department	Joint Director, Director of Craftsmen Training		2,68,809
16	-do-	General Manager, Commerce & Industries		73,778
17	-do-	Deputy Director, Commerce & Industries		4,97,06,905
18	Family & Children Welfare Bureau	Deputy Director, Family Welfare (Store)		85,51,669
19	-do-	Joint Director (Audit)		29,00,000
20	Education (U) Department	Directorate of University & Higher Education		5,30,005
21	-do-	Deputy Director, Technical Education		5,57,75,053
22	-do-	Joint Director, University & Higher Education		29,40,327
23	Labour Department	Director, Labour Commission		51,00,000
24	Settlement & Land Records	Sub-Divisional Officer, Lamsang		697
25	-do-	Deputy Settlement Officer		2,587
26	Co-operation Department	Assistant Registrar, Co-operatives Societies		3,000
27	Weights & Measures Department	Assistant Controller, Weights & Measures		60,09,465
28	Economics & Statistics Department	Deputy Director, Economics & Statistics		24,49,500
29	Power Department	Administrative Officer, (Power) Electricity Department		83,08,70,846
<b>Sub Total</b>				<b>2,82,03,36,273</b>
30	Education (S) Department	Additional Division of Education (S) Hill	Moirang	1,36,02,661
31	-do-	Directorate of Education (S)		7,19,83,000
<b>Sub Total</b>				<b>8,55,85,661</b>
32	Development of Tribal and Backward Classes	Deputy Director, TA & Hills	STO, Imphal	1,08,30,000
33	Tourism Department	Deputy Director, Tourism		13,64,353
34	Welfare of Minorities and Other Backward Classes	AO, MOBC		88,99,678
<b>Sub Total</b>				<b>2,10,94,031</b>
35	Rural Development & Panchayati Raj	Executive Director, DRDA	Senapati	22,65,464
<b>Grand Total</b>				<b>2,92,92,81,429</b>

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

**Appendix – 3.1**

(Reference: Paragraph 3.1)

**Department wise position of AC bills drawn and outstanding AC Bills (position as of December 2018)**

(₹ in crore)

Sl. No.	Name of Department	No of AC Bills	AC Bill Amount	No of AC Bills adjusted	Adjusted Amount	No. of Unadjusted AC Bills	Unadjusted Amount	Unadjusted per cent
1	Medical & Health Services Department	561	674.48	206	377.70	355	296.78	44.00
2	Education (S) Department	290	344.07	129	150.71	161	193.35	56.20
3	Planning Department	229	706.33	175	562.54	54	143.79	20.36
4	Development of Tribals and Backward Classes	340	291.91	181	155.13	159	136.78	46.86
5	Power Department	20	123.49	2	13.38	18	110.12	89.17
6	Education (U) Department	163	176.57	66	76.16	97	100.41	56.87
7	Welfare of Minorities and other Backward Classes	121	193.54	75	109.43	46	84.11	43.46
8	Tourism Department	195	179.09	125	95.17	70	83.92	46.86
9	Sports & Youth Services Department	218	228.28	165	147.06	53	81.23	35.58
10	Police Department	119	391.47	76	311.92	43	79.55	20.32
11	Horticulture Department	49	93.17	29	45.09	20	48.08	51.60
12	Finance Department	250	442.70	224	397.11	26	45.59	10.30
13	Agriculture Department	28	61.50	12	22.11	16	39.39	64.05
14	Election Department	79	105.38	67	69.48	12	35.90	34.07
15	Industries Department	89	44.82	67	22.54	22	22.28	49.71
16	Rural Development & Panchayati Raj	35	59.44	23	41.75	12	17.69	29.76
17	Sericulture Department	35	29.84	28	14.68	7	15.17	50.82
18	Food & Civil Supply Department	27	30.83	16	20.02	11	10.81	35.06
19	General Administrative Department (GAD)	63	53.43	51	44.07	12	9.36	17.52
20	Transport Department	18	103.45	11	94.96	7	8.48	8.20
21	Art & Culture Department	49	41.26	42	32.97	7	8.30	20.11
22	Veterinary & Animal Husbandry Department	84	14.88	52	6.94	32	7.94	53.39
23	Sectt. Development Department	1	7.50	0	-	1	7.50	100
24	Forest Department	3	7.00	0	-	3	7.00	100
25	Social Welfare Department	18	88.06	12	81.77	6	6.29	7.14
26	Relief and Disaster Management Department	11	5.01	3	0.46	8	4.55	90.82
27	Labour Department	82	22.16	72	18.45	10	3.71	16.75
28	Information Technology	5	18.63	4	15.05	1	3.58	19.22
29	Family & Children Welfare Bureau	15	5.09	2	1.57	13	3.52	69.15
30	Jail (Prison) Department	15	17.65	11	14.72	4	2.93	16.60
31	District and Sessions Judge	3	2.23	2	0.06	1	2.17	97.31

Sl. No.	Name of Department	No of AC Bills	AC Bill Amount	No of AC Bills adjusted	Adjusted Amount	No. of Unadjusted AC Bills	Unadjusted Amount	Unadjusted per cent
32	Treasuries & Accounts Department	5	2.54	2	0.49	3	2.05	80.75
33	Manipur Public Service Commission	6	2.04	1	0.10	5	1.94	95.10
34	Taxation Department	6	1.78	1	0.29	5	1.50	83.85
35	Department of Information & Public Relations	108	11.76	95	10.32	13	1.44	12.21
36	Governor Secretariat	1	1.25	0	-	1	1.25	100
37	Co-Operation Department	16	4.46	10	3.26	6	1.20	26.96
38	District Administration	24	15.24	17	14.08	7	1.16	7.61
39	Excise Department	2	0.90	0	-	2	0.90	100
40	State Council of Educational Research & Training Department	13	1.12	2	0.22	11	0.89	80.10
41	Directorate of Civil Defence, Manipur	1	1.80	0	1.31	1	0.49	27.15
42	Science & Technology Department	20	19.61	17	19.15	3	0.46	2.36
43	Other Administrative Services	7	0.73	4	0.31	3	0.41	56.87
44	Municipal Administration, Housing & Urban Development	86	175.21	84	174.80	2	0.41	0.23
45	Economics & Statistics Department	2	2.09	1	1.80	1	0.29	13.93
46	State Academy of Training	2	0.26	1	0.13	1	0.13	50.08
47	Fisheries Department	25	2.20	24	2.16	1	0.04	1.75
48	Revenue Department	1	0.02	0	-	1	0.02	100
49	Public Works Department	1	0.01	0	-	1	0.01	100
50	Adult Education Department	5	0.43	5	0.43	0	-	0
51	District & Sessions Court	2	0.05	2	0.05	0	-	0
52	Employment Exchange Department	4	0.26	4	0.26	0	-	0
53	Government Polytechnic	3	0.57	3	0.57	0	-	0
54	Governor's Secretariat	4	0.10	4	0.10	0	-	0
55	Manipur Fire Service	2	1.23	2	1.23	0	-	0
56	Printing & Stationery Department	2	0.09	2	0.09	0	-	0
57	Public Health Engineering Department	1	0.60	1	0.60	0	-	0
58	Settlement & Land Records	6	4.17	6	4.17	0	-	0
59	Town Planning Department	1	0.01	1	0.01	0	-	0
60	Weights & Measures Department	2	0.50	2	0.50	0	-	0
<b>Grand Total</b>		<b>3,573</b>	<b>4,814.30</b>	<b>2,219</b>	<b>3,179.42</b>	<b>1,354</b>	<b>1,634.88</b>	<b>33.96</b>

(Source: VLC System data maintained by the Office of the PAG (A&E) Manipur)

### Appendix 3.2

(Reference Paragraph 3.2)

Statement showing outstanding Utilisation Certificates as on 30 September 2018

(₹ in crore)

Sl. No.	Department	Year of Payment of Grants	Total Grants Paid		Utilisation Certificate			
			No. of Vouchers	Amount	Received		Outstanding	
					No. of Vouchers	Amount	No. of Vouchers	Amount
1	2	3	4	5	6	7	8	9
1	General Administrative Department	Up to 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	11	0.75	0	0
		2011-12	21	0.49	21	0.49	0	0
		2012-13	9	0.21	9	0.21	0	0
		2013-14	5	0.78	2	0.35	3	0.43
		2014-15	10	0.93	0	0	10	0.93
		2015-16	16	0.64	0	0	16	0.64
		2016-17	20	0.70	0	0	20	0.70
		2017-18	31	0.58	0	0	31	0.58
	<b>Total</b>		<b>159</b>	<b>36.38</b>	<b>64</b>	<b>2.06</b>	<b>95</b>	<b>34.32</b>
2	Town Planning	Up to 2008-09	0	0	0	0	0	0
		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
		2013-14	0	0	0	0	0	0
		2014-15	0	0	0	0	0	0
		2015-16	0	0	0	0	0	0
		2016-17	0	0	0	0	0	0
		2017-18	0	0	0	0	0	0
	<b>Total</b>		<b>9</b>	<b>2.65</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>2.65</b>
3	Excise Department	Up to 2008-09	1	0.02	0	0	1	0.02
		2009-10	0	0	0	0	0	0
		2010-11	0	0	0	0	0	0
		2011-12	0	0	0	0	0	0
		2012-13	0	0	0	0	0	0
		2013-14	0	0	0	0	0	0
		2014-15	0	0	0	0	0	0
		2015-16	0	0	0	0	0	0
		2016-17	0	0	0	0	0	0
		2017-18	0	0	0	0	0	0
	<b>Total</b>		<b>1</b>	<b>0.02</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0.02</b>
4	Police Department	Up to 2008-09	9	0.49	9	0.49	0	0
		2009-10	4	0.21	4	0.21	0	0
		2010-11	3	0.10	3	0.10	0	0
		2011-12	6	0.30	6	0.30	0	0
		2012-13	1	0.05	1	0.05	0	0
		2013-14	2	0.40	2	0.40	0	0
		2014-15	2	0.15	2	0.15	0	0
		2015-16	2	0.03	0	0	2	0.03
		2016-17	3	0.11	0	0	3	0.11
		2017-18	3	1.91	0	0	3	1.91
	<b>Total</b>		<b>35</b>	<b>3.75</b>	<b>27</b>	<b>1.7</b>	<b>8</b>	<b>2.05</b>



Sl. No.	Department	Year of Payment of Grants	Total Grants Paid		Utilisation Certificate			
			No. of Vouchers	Amount	Received		Outstanding	
					No. of Vouchers	Amount	No. of Vouchers	Amount
5	Youth Affairs and 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
		2013-14	4	2.04	0	0	4	2.04
		2014-15	3	3.00	0	0	3	3.00
		2015-16	2	1.51	0	0	2	1.51
		2016-17	3	2.26	0	0	3	2.26
		2017-18	3	2.82	0	0	3	2.82
	<b>Total</b>	<b>45</b>	<b>18.06</b>	<b>0</b>	<b>0</b>	<b>45</b>	<b>18.06</b>	
6	Development of Tribal Affairs and Hills	Up to 2008-09	245	53.64	109	34.71	136	18.93
		2009-10	0	0	0	0	0	0
		2010-11	241	101.60	115	78.77	126	22.83
		2011-12	256	276.95	254	131.39	2	145.56
		2012-13	596	257.30	305	117.99	291	139.31
		2013-14	608	304.61	317	189.22	291	115.39
		2014-15	714	401.66	542	259.60	172	142.06
		2015-16	543	302.49	334	203.38	209	99.11
		2016-17	570	315.52	250	246.61	320	68.91
		2017-18	543	489.96	8	13.88	535	476.08
	<b>Total</b>	<b>4316</b>	<b>2503.73</b>	<b>2234</b>	<b>1275.55</b>	<b>2082</b>	<b>1228.18</b>	
7	Industries Department	Up to 2008-09	14	8.42	14	8.42	0	0
		2009-10	9	11.15	9	11.15	0	0
		2010-11	14	10.00	7	7.38	7	2.62
		2011-12	21	19.48	13	8.73	8	10.75
		2012-13	14	14.37	8	10.18	6	4.19
		2013-14	33	19.37	13	18.63	20	0.74
		2014-15	9	1.17	4	0.68	5	0.49
		2015-16	6	1.24	1	0.51	5	0.73
		2016-17	6	1.05	0	0	6	1.05
		2017-18	6	0.94	0	0	6	0.94
	<b>Total</b>	<b>132</b>	<b>87.19</b>	<b>69</b>	<b>65.68</b>	<b>63</b>	<b>21.51</b>	
8	Department Of Information and Public Relation	Up to 2008-09	-	-	-	-	0	0
		2009-10	-	-	-	-	0	0
		2010-11	-	-	-	-	0	0
		2011-12	-	-	-	-	0	0
		2012-13	-	-	-	-	0	0
		2013-14	1	0.01	-	-	1	0.01
		2014-15	-	-	-	-	0	0
		2015-16	-	-	-	-	0	0
		2016-17	-	-	-	-	0	0
		2017-18	-	-	-	-	0	0
	<b>Total</b>	<b>1</b>	<b>0.01</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0.01</b>	
9	Arts and 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	0.57	50	1.73
		2012-13	43	5.51	18	4.23	25	1.28

Sl. No.	Department	Year of Payment of Grants	Total Grants Paid		Utilisation Certificate			
			No. of Vouchers	Amount	Received		Outstanding	
					No. of Vouchers	Amount	No. of Vouchers	Amount
		2013-14	47	7.02	22	3.25	25	3.77
		2014-15	71	7.22	20	3.93	51	3.29
		2015-16	68	7.46	15	2.30	53	5.16
		2016-17	68	18.42	0	0	68	18.42
		2017-18	53	8.96	0	0	53	8.96
		<b>Total</b>	<b>480</b>	<b>61.59</b>	<b>82</b>	<b>14.72</b>	<b>398</b>	<b>46.87</b>
10	Agriculture Department	Up to 2008-09	1	0.05	-	-	1	0.05
		2009-10	-	-	-	-	0	0
		2010-11	1	0.05	-	-	1	0.05
		2011-12	2	0.05	-	-	2	0.05
		2012-13	1	0.05	-	-	1	0.05
		2013-14	1	0.02	-	-	1	0.02
		2014-15	3	1.77	-	-	3	1.77
		2015-16	6	9.57	-	-	6	9.57
		2016-17	7	8.18	-	-	7	8.18
		2017-18	9	7.56	-	-	9	7.56
		<b>Total</b>	<b>31</b>	<b>27.3</b>	<b>0</b>	<b>0</b>	<b>31</b>	<b>27.3</b>
11	Horticulture and Soil Conservation	Up to 2008-09	-	-	-	-	0	0
		2009-10	-	-	-	-	0	0
		2010-11	-	-	-	-	0	0
		2011-12	-	-	-	-	0	0
		2012-13	-	-	-	-	0	0
		2013-14	-	-	-	-	0	0
		2014-15	1	0.73	-	-	1	0.73
		2015-16	-	-	-	-	0	0
		2016-17	-	-	-	-	0	0
		2017-18	-	-	-	-	0	0
		<b>Total</b>	<b>1</b>	<b>0.73</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0.73</b>
12	Veterinary and Animal Husbandry Services	Up to 2008-09	41	2.85	-	-	41	2.85
		2009-10	2	0.60	-	-	2	0.60
		2010-11	3	1.84	-	-	3	1.84
		2011-12	3	1.26	-	-	3	1.26
		2012-13	6	0.25	-	-	6	0.25
		2013-14	10	2.13	-	-	10	2.13
		2014-15	6	6.90	-	-	6	6.90
		2015-16	2	0.21	-	-	2	0.21
		2016-17	0	0	-	-	0	0
		2017-18	3	0.34	-	-	3	0.34
		<b>Total</b>	<b>76</b>	<b>16.38</b>	<b>0</b>	<b>0</b>	<b>76</b>	<b>16.38</b>
13	Medical & Health Services	Up to 2008-09	4	1.03	4	1.03	0	0
		2009-10	6	16.40	5	13.26	1	3.14
		2010-11	7	33.08	1	4.00	6	29.08
		2011-12	7	62.57	7	62.57	0	0

Sl. No.	Department	Year of Payment of Grants	Total Grants Paid		Utilisation Certificate			
			No. of Vouchers	Amount	Received		Outstanding	
					No. of Vouchers	Amount	No. of Vouchers	Amount
		2012-13	5	60.75	4	44.35	1	16.40
		2013-14	6	81.43	6	81.43	0	0
		2014-15	24	192.14	24	192.14	0	0
		2015-16	33	206.64	33	206.64	0	0
		2016-17	13	107.47	5	55.32	8	52.15
		2017-18	28	175.65	0	0	28	175.65
		<b>Total</b>	<b>133</b>	<b>937.16</b>	<b>89</b>	<b>660.74</b>	<b>44</b>	<b>276.42</b>
14	Fisheries Department	Up to 2008-09	10	1.19	1	0.43	9	0.76
		2009-10	6	0.99	6	0.99	0	0
		2010-11	7	2.44	7	2.44	0	0
		2011-12	5	1.62	4	0.80	1	0.82
		2012-13	10	1.87	1	0.21	9	1.66
		2013-14	9	2.17	7	0.89	2	1.28
		2014-15	7	1.99	5	0.72	2	1.27
		2015-16	5	0.76	5	0.76	0	0
		2016-17	3	0.68	3	0.68	0	0
		2017-18	8	2.59	2	0.43	6	2.16
		<b>Total</b>	<b>70</b>	<b>16.3</b>	<b>41</b>	<b>8.35</b>	<b>29</b>	<b>7.95</b>
15	Social Welfare Department	Up to 2008-09	23	1.80	23	1.80	0	0
		2009-10	17	3.94	17	3.94	0	0
		2010-11	12	0.82	12	0.82	0	0
		2011-12	6	0.95	-	-	6	0.95
		2012-13	12	1.88	-	-	12	1.88
		2013-14	9	1.41	-	-	9	1.41
		2014-15	7	1.07	-	-	7	1.07
		2015-16	12	1.10	-	-	12	1.10
		2016-17	11	1.20	-	-	11	1.20
		2017-18	16	6.95	-	-	16	6.95
		<b>Total</b>	<b>125</b>	<b>21.12</b>	<b>52</b>	<b>6.56</b>	<b>73</b>	<b>14.56</b>
16	Sericulture Department	Up to 2008-09	1	4.94	1	4.94	0	0
		2009-10	2	0.86	2	0.86	0	0
		2010-11	2	6.22	2	6.22	0	0
		2011-12	3	5.08	3	5.08	0	0
		2012-13	4	8.75	4	8.75	0	0
		2013-14	3	11.92	3	11.92	0	0
		2014-15	4	0.49	4	0.49	0	0
		2015-16	1	6.71	1	6.71	0	0
		2016-17	0	0	0	0	0	0
		2017-18	3	0.26	-	-	3	0.26
		<b>Total</b>	<b>23</b>	<b>45.23</b>	<b>20</b>	<b>44.97</b>	<b>3</b>	<b>0.26</b>

Sl. No.	Department	Year of Payment of Grants	Total Grants Paid		Utilisation Certificate			
			No. of Vouchers	Amount	Received		Outstanding	
					No. of Vouchers	Amount	No. of Vouchers	Amount
17	Planning Department	Up to 2008-09	7	15.40	7	15.40	0	0
		2009-10	3	16.14	3	16.14	0	0
		2010-11	18	44.52	18	44.52	0	0
		2011-12	22	81.63	10	50.29	12	31.34
		2012-13	25	67.47	15	36.57	10	30.90
		2013-14	13	54.00	3	16.72	10	37.28
		2014-15	16	74.45	4	26.90	12	47.55
		2015-16	14	58.01	4	23.87	10	34.14
		2016-17	42	49.32	14	19.85	28	29.47
		2017-18	25	68.19	-	-	25	68.19
		<b>Total</b>	<b>185</b>	<b>529.13</b>	<b>78</b>	<b>250.26</b>	<b>107</b>	<b>278.87</b>
18	Science and Technology	Up to 2008-09	11	7.71	11	7.71	0	0
		2009-10	5	3.82	5	3.82	0	0
		2010-11	6	8.21	6	8.21	0	0
		2011-12	6	5.59	6	5.59	0	0
		2012-13	11	2.88	11	2.88	0	0
		2013-14	16	6.73	16	6.73	0	0
		2014-15	12	1.30	12	1.30	0	0
		2015-16	10	0.66	0	0	10	0.66
		2016-17	14	0.83	14	0.83	0	0
		2017-18	14	2.56	0	0	14	2.56
		<b>Total</b>	<b>105</b>	<b>40.29</b>	<b>81</b>	<b>37.07</b>	<b>24</b>	<b>3.22</b>
19	Education (U)	Up to 2008-09	25	5.80	25	5.80	0	0
		2009-10	12	5.36	12	5.36	0	0
		2010-11	10	5.72	10	5.72	0	0
		2011-12	16	5.63	10	2.36	6	3.27
		2012-13	23	7.45	15	3.60	8	3.85
		2013-14	29	7.54	18	3.45	11	4.09
		2014-15	20	14.56	7	2.65	13	11.91
		2015-16	23	5.75	17	4.24	6	1.51
		2016-17	31	44.54	13	4.15	18	40.39
		2017-18	61	60.95	0	0	61	60.95
		<b>Total</b>	<b>250</b>	<b>163.30</b>	<b>127</b>	<b>37.33</b>	<b>123</b>	<b>125.97</b>
20	Education (S)	Up to 2008-09	143	15.96	143	15.96	0	0
		2009-10	0	0	0	0	0	0
		2010-11	123	29.45	102	23.89	21	5.56
		2011-12	121	39.31	104	32.33	17	6.98
		2012-13	191	34.78	161	28.06	30	6.72
		2013-14	169	29.84	133	29.73	36	0.11

Sl. No.	Department	Year of Payment of Grants	Total Grants Paid		Utilisation Certificate			
			No. of Vouchers	Amount	Received		Outstanding	
					No. of Vouchers	Amount	No. of Vouchers	Amount
		2014-15	200	174.66	157	50.62	43	124.04
		2015-16	171	151.04	97	58.27	74	92.77
		2016-17	193	171.33	21	4.76	172	166.57
		2017-18	150	110.65	0	0	150	110.65
		<b>Total</b>	<b>1461</b>	<b>757.02</b>	<b>918</b>	<b>243.62</b>	<b>543</b>	<b>513.40</b>
21	Rural Development and Panchayati Raj (RD&PR)	Up to 2008-09	58	21.17	58	21.17	0	0
		2009-10	0	0	0	0	0	0
		2010-11	97	54.62	97	54.62	0	0
		2011-12	81	117.70	81	117.70	0	0
		2012-13	106	154.41	68	92.03	38	62.38
		2013-14	70	192.01	42	163.28	28	28.73
		2014-15	141	602.50	64	445.22	77	157.28
		2015-16	102	700.86	-	-	102	700.86
		2016-17	106	800.42	-	-	106	800.42
		2017-18	100	919.74	0	0	100	919.74
				<b>Total</b>	<b>861</b>	<b>3,563.43</b>	<b>410</b>	<b>894.02</b>
22	Municipal Administration, Housing and Urban Development	Up to 2008-09	31	13.36	31	13.36	0	0
		2009-10	0	0	0	0	0	0
		2010-11	35	24.10	35	24.10	0	0
		2011-12	59	45.4	33	37.54	26	7.86
		2012-13	51	67.54	45	64.31	6	3.23
		2013-14	41	41.52	19	32.50	22	9.02
		2014-15	45	47.71	38	38.06	7	9.65
		2015-16	40	57.93	0	0	40	57.93
		2016-17	28	36.70	0	0	28	36.7
		2017-18	55	96.55	0	0	55	96.55
				<b>Total</b>	<b>385</b>	<b>430.81</b>	<b>201</b>	<b>209.87</b>
23	Food and Civil Supplies	2015-16	1	0.06	1	0.06	0	0
		2016-17	1	0.11	1	0.11	0	0
		2017-18	0	0	0	0	0	0
		<b>Total</b>	<b>2</b>	<b>0.17</b>	<b>2</b>	<b>0.17</b>	<b>0</b>	<b>0</b>
24	Forest Department	Up to 2008-09	18	5.57	2	4.00	16	1.57
		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	16	54.05	0	0
		2012-13	27	46.88	27	46.88	0	0
		2013-14	26	25.03	15	23.57	11	1.46
		2014-15	30	13.22	29	11.59	1	1.63
		2015-16	25	31.36	17	27.66	8	3.70
		2016-17	26	22.90	21	17.14	5	5.76

Sl. No.	Department	Year of Payment of Grants	Total Grants Paid		Utilisation Certificate			
			No. of Vouchers	Amount	Received		Outstanding	
					No. of Vouchers	Amount	No. of Vouchers	Amount
		2017-18	23	21.51	1	0.38	22	21.13
		<b>Total</b>	<b>220</b>	<b>307.90</b>	<b>157</b>	<b>272.65</b>	<b>63</b>	<b>35.25</b>
25	Co-operation Department	Up to 2008-09	0	0	0	0	0	0
		2009-10	0	0	0	0	0	0
		2010-11	0	0	0	0	0	0
		2011-12	0	0	0	0	0	0
		2012-13	5	0.92	5	0.92	0	0
		2013-14	4	0.79	4	0.79	0	0
		2014-15	3	2.69	0	0	3	2.69
		2015-16	3	0.82	0	0	3	0.82
		2016-17	4	1.67	0	0	4	1.67
		2017-18	6	1.85	0	0	6	1.85
				<b>Total</b>	<b>25</b>	<b>8.74</b>	<b>9</b>	<b>1.71</b>
26	Law Department	Up to 2008-09	12	0.18	0	0	12	0.18
		2009-10	7	0.13	7	0.13	0	0
		2010-11	0	0	0	0	0	0
		2011-12	1	0.05	1	0.05	0	0
		2012-13	0	0	0	0	0	0
		2013-14	1	0.05	1	0.05	0	0
		2014-15	1	0.01	1	0.01	0	0
		2015-16	0	0	0	0	0	0
		2016-17	5	0.08	5	0.08	0	0
		2017-18	9	0.75	0	0	9	0.75
				<b>Total</b>	<b>36</b>	<b>1.25</b>	<b>15</b>	<b>0.32</b>
27	Public Work Department	Up to 2008-09	1	0.01	0	0	1	0.01
		2009-10	0	0	0	0	0	0
		2010-11	0	0	0	0	0	0
		2011-12	0	0	0	0	0	0
		2012-13	0	0	0	0	0	0
		2013-14	0	0	0	0	0	0
		2014-15	0	0	0	0	0	0
		2015-16	0	0	0	0	0	0
		2016-17	0	0	0	0	0	0
		2017-18	2	6.00	-	-	2	6.00
				<b>Total</b>	<b>3</b>	<b>6.01</b>	<b>0</b>	<b>0</b>
28	District Administration	Up to 2008-09	48	3.43	48	3.43	0	0
		2009-10	0	0	0	0	0	0
		2010-11	29	1.39	29	1.39	0	0
		2011-12	23	0.75	15	0.26	8	0.49

Sl. No.	Department	Year of Payment of Grants	Total Grants Paid		Utilisation Certificate			
			No. of Vouchers	Amount	Received		Outstanding	
					No. of Vouchers	Amount	No. of Vouchers	Amount
		2012-13	21	0.56	11	0.23	10	0.33
		2013-14	21	1.12	16	0.98	5	0.14
		2014-15	13	0.42	4	0.24	9	0.18
		2015-16	-	-	-	-	0	0
		2016-17	-	-	-	-	0	0
		2017-18	1	0.05	-	-	1	0.05
		<b>Total</b>	<b>156</b>	<b>7.72</b>	<b>123</b>	<b>6.53</b>	<b>33</b>	<b>1.19</b>
29	Other Administrative Services	Up to 2008-09	4	0.08	-	-	4	0.08
		2009-10	0	0	0	0	0	0
		2010-11	2	0.09	0	0	2	0.09
		2011-12	0	0	0	0	0	0
		2012-13	0	0	0	0	0	0
		2013-14	0	0	0	0	0	0
		2014-15	1	0.01	0	0	1	0.01
		2015-16	3	0.02	0	0	3	0.02
		2016-17	0	0	0	0	0	0
		2017-18	3	0.03	0	0	3	0.03
				<b>Total</b>	<b>13</b>	<b>0.23</b>	<b>0</b>	<b>0</b>
30	Finance Department	Up to 2008-09	-	-	-	-	0	0
		2009-10	-	-	-	-	0	0
		2010-11	1	0.04	-	-	1	0.04
		2011-12	-	-	-	-	0	0
		2012-13	2	0.05	-	-	2	0.05
		2013-14	11	9.46	-	-	11	9.46
		2014-15	-	-	-	-	0	0
		2015-16	-	-	-	-	0	0
		2016-17	-	-	-	-	0	0
		2017-18	-	-	-	-	0	0
				<b>Total</b>	<b>14</b>	<b>9.55</b>	<b>0</b>	<b>0</b>
31	Welfare of Minorities and Other Backward Classes (MOBC)	Up to 2008-09	13	1.41	3	0.63	10	0.78
		2009-10	8	0.99	8	0.99	0	0
		2010-11	7	4.68	7	4.68	0	0
		2011-12	9	3.90	9	3.90	0	0
		2012-13	19	32.46	9	21.58	10	10.88
		2013-14	8	3.12	4	1.98	4	1.14
		2014-15	7	3.40	4	2.30	3	1.10
		2015-16	6	3.26	3	1.56	3	1.70
		2016-17	2	0.37	-	-	2	0.37
		2017-18	13	4.39	0	-	13	4.39
				<b>Total</b>	<b>92</b>	<b>57.98</b>	<b>47</b>	<b>37.62</b>

Sl. No.	Department	Year of Payment of Grants	Total Grants Paid		Utilisation Certificate			
			No. of Vouchers	Amount	Received		Outstanding	
					No. of Vouchers	Amount	No. of Vouchers	Amount
32	Information Technology (IT)	Up to 2008-09	0	0	0	0	0	0
		2009-10	0	0	-	-	0	0
		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	9	4.59	0	0
		2013-14	8	2.00	6	1.95	2	0.05
		2014-15	5	2.00	5	2.00	0	0
		2015-16	13	2.20	10	0.16	3	2.04
		2016-17	8	2.00	8	2.00	0	0
		2017-18	1	1.00	1	1.00	0	0.00
		<b>Total</b>	<b>47</b>	<b>15.07</b>	<b>42</b>	<b>12.98</b>	<b>5</b>	<b>2.09</b>
33	Labour department	Up to 2008-09	-	-	-	-	0	0
		2009-10	-	-	-	-	0	0
		2010-11	-	-	-	-	0	0
		2011-12	1	0.50	1	0.50	0	0
		2012-13	2	0.65	2	0.65	0	0
		2013-14	1	0.15	1	0.15	0	0
		2014-15	1	0.05	1	0.05	0	0
		2015-16	2	0.62	-	-	2	0.62
		2016-17	2	0.55	-	-	2	0.55
		2017-18	6	35.81	-	-	6	35.81
		<b>Total</b>	<b>15</b>	<b>38.33</b>	<b>5</b>	<b>1.35</b>	<b>10</b>	<b>36.98</b>
34	Governor's Secretariat	Up to 2008-09	-	-	-	-	0	0
		2009-10	-	-	-	-	0	0
		2010-11	-	-	-	-	0	0
		2011-12	-	-	-	-	0	0
		2012-13	12	0.23	-	-	12	0.23
		2013-14	-	-	-	-	0	0
		2014-15	-	-	-	-	0	0
		2015-16	-	-	-	-	0	0
		2016-17	-	-	-	-	0	0
		2017-18	-	-	-	-	0	0
		<b>Total</b>	<b>12</b>	<b>0.23</b>	<b>0</b>	<b>0</b>	<b>12</b>	<b>0.23</b>
35	Power	Up to 2008-09	-	-	-	-	0	0
		2009-10	-	-	-	-	0	0
		2010-11	-	-	-	-	0	0
		2011-12	-	-	-	-	0	0
		2012-13	-	-	-	-	0	0
		2013-14	3	1.31	-	-	3	1.31
		2014-15	59	313.44	59	313.44	0	0



Sl. No.	Department	Year of Payment of Grants	Total Grants Paid		Utilisation Certificate			
			No. of Vouchers	Amount	Received		Outstanding	
					No. of Vouchers	Amount	No. of Vouchers	Amount
		2015-16	100	499.44	97	401.56	3	97.88
		2016-17	110	607.35	100	567.33	10	40.02
		2017-18	62	361.44	3	55.13	59	306.31
		<b>Total</b>	<b>334</b>	<b>1,782.98</b>	<b>259</b>	<b>1,337.46</b>	<b>75</b>	<b>445.52</b>
36	Manipur Fire Service	Up to 2008-09	-	-	-	-	0	0
		2009-10	-	-	-	-	0	0
		2010-11	-	-	-	-	0	0
		2011-12	-	-	-	-	0	0
		2012-13	-	-	-	-	0	0
		2013-14	-	-	-	-	0	0
		2014-15	-	-	-	-	0	0
		2015-16	1	0.01	-	-	1	0.01
		2016-17	-	-	-	-	0	0
		2017-18	-	-	-	-	0	0
		<b>Total</b>	<b>1</b>	<b>0.01</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0.01</b>
37	Transport Department	Upto2008-09	-	-	-	-	0	0
		2009-10	-	-	-	-	0	0
		2010-11	-	-	-	-	0	0
		2011-12	-	-	-	-	0	0
		2012-13	-	-	-	-	0	0
		2013-14	-	-	-	-	0	0
		2014-15	-	-	-	-	0	0
		2015-16	1	0.15	-	-	1	0.15
		2016-17	1	0.15	-	-	1	0.15
		2017-18	-	-	-	-	0	0
		<b>Total</b>	<b>2</b>	<b>0.30</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0.30</b>
38	Tourism Department	Up to 2008-09	-	-	-	-	0	0
		2009-10	-	-	-	-	0	0
		2010-11	-	-	-	-	0	0
		2011-12	-	-	-	-	0	0
		2012-13	-	-	-	-	0	0
		2013-14	-	-	-	-	0	0
		2014-15	-	-	-	-	0	0
		2015-16	-	-	-	-	0	0
		2016-17	1	3.00	-	-	1	3.00
		2017-18	-	-	-	-	0	0
		<b>Total</b>	<b>1</b>	<b>3.00</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>3.00</b>
39	Relief and Disaster Management Department	Up to 2008-09	0	0	0	0	0	0
		2009-10	0	0	0	0	0	0
		2010-11	0	0	0	0	0	0
		2011-12	0	0	0	0	0	0

Sl. No.	Department	Year of Payment of Grants	Total Grants Paid		Utilisation Certificate			
			No. of Vouchers	Amount	Received		Outstanding	
					No. of Vouchers	Amount	No. of Vouchers	Amount
		2012-13	0	0	0	0	0	0
		2013-14	0	0	0	0	0	0
		2014-15	0	0	0	0	0	0
		2015-16	0	0	0	0	0	0
		2016-17	0	0	0	0	0	0
		2017-18	1	0.20	0	0	1	0.20
		<b>Total</b>	<b>1</b>	<b>0.20</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0.20</b>
	<b>Grand Total</b>		<b>9858</b>	<b>11501.25</b>	<b>5152</b>	<b>5423.29</b>	<b>4706</b>	<b>6077.96</b>

(Source: Information furnished by the Office of the PAG (A&E) Manipur)

## Appendix 3.3

(Reference: Paragraph 3.4)

## Statement showing position of placement of SARs of ADCs &amp; State Autonomous Bodies as on 4 December 2018

Name of the Autonomous Bodies	Section under which audited	Year up to which accounts were rendered	Position of last SAR placed in the state legislature					Position of SARs issued but not placed		
			Year of last SAR placed	Date of issue	Date of placement of SAR	Delay in placement	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)
Autonomous District Council (ADC),Chandel	Under Section 14 &19 (3) of CAG's DPC Act,1971	2016-17	2009-10	11.06.13	26.06.16	Over 3 years	NA	2014-15	02.01.17	NA
ADC , Churachandpur	-do-	2016-17	2010-11	11.06.13	19.12.13	No delay	-	2014-15	24.08.16	NA
ADC, Sadar Hills, Kangpokpi	-do-	2017-18	2006-07	19.6.09	19.12.13	Over 4 years	NA	2013-14	02.01.17	NA
ADC, Senapati	do	2016-17	2007-08	21.10.10	19.12.13	Over 3 years	NA	2015-16	01.06.18	NA
ADC, Tamenglong	-do-	2016-17	2007-08	21.10.10	19.12.13	Over 3 years	NA	2014-15	16.09.16	NA
ADC, Ukhul	-do-	2016-17	2006-07	13.01.10	19.12.13	Over 3 years	NA	2014-15	02.01.17	NA
Manipur State Legal Service Authority	-do-	2016-17	2012-13	06.10.16	05.06.17	No delay	-	-	-	-
State CAMPA	-do-	2017-18	SARs of 2015-16, 2016-17 and 2017-18 under process.							

(Source: Records of ADCs and State Autonomous Bodies)

NA- Not Available

**Appendix 3.4**  
(Reference: Paragraph 3.5)

**Statement of finalisation of accounts and the Government investment in departmentally managed commercial and quasi-commercial undertakings (as on September 2018)**

*(₹ in crore)*

SI. No.	Name of the undertaking	Accounts finalized up to	Investment as per last Account finalized	Remarks/Reasons for Delay in Preparation of accounts
<b>Commerce and Industries</b>				
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
<b>Power</b>				
5	Manipur State Power Company Limited	2014-15	10.05	NA
6	Manipur State Power Distribution Company Ltd.	2014-15	10.05	NA
<b>Tribal Areas Backward Classes Development</b>				
7	Manipur Tribal Development Corporation Limited	1987-88	0.52	NA
<b>Home Department</b>				
8	Manipur Police Housing Corporation	1997-98	0.02	NA
<b>Information Technology</b>				
9	Manipur IT SEZ Project Development Company Ltd.	Nil*	0.05	NA
<b>Tourism Department</b>				
10	Tourism Corporation of Manipur Ltd.	Nil**	0.05	NA
<b>Non-Working Companies</b>				
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.	2002-03	0.89***	NA
<b>Total</b>			<b>54.43</b>	

(Source: Records of departmental Undertakings/ State PSUs)

\* Manipur IT SEZ Project Development Company Ltd. (incorporated on 30-12-2013 under the Companies Act, 1956) is yet to submit its first Annual Accounts. The amount of investment by the State Government is as on the date of incorporation.

\*\* Tourism Corporation of Manipur Ltd. (incorporated on 13.07.2016 under the Companies Act, 2013) is yet to submit its first Annual Accounts. The amount of investment by the State Government is as on the date of incorporation.

\*\*\* Invested by MANIDCO

NA: Not available

### Appendix 3.5

(Reference: Paragraph 3.8)

#### Recommendation of Public Accounts Committee (PAC) on State Finance Audit Report (SFAR)

Date of placing Recommendation of PAC	Gist of Recommendation	Action taken notes	Remark
<b>SFR 2010-11</b> (Date of Placing - 6.7.2012)			
24.7.2014	The Committee recommends that the Government Department discontinues the present practice of excess spending in future and also that the Finance Department puts an appropriate mechanism to control excess expenditure which adversely affects efficient fiscal management. Further, 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.	No Action was taken.	Only "Excess over provisions during 2009-10 requiring regularization" was mainly discussed.
<b>SFR 2011-12</b> (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><b>Chapter I: Finances of the State Government.</b> <b>Revenue Receipt</b></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><b>VAT/Sales Tax:</b></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 the 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><b>Motor Vehicle:</b></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 to the Government that computerization of Motor Vehicles Department may be taken up with all seriousness.</p> <p><b>Miscellaneous General Service:</b></p> <p>As in VAT/Sales Tax collection, Miscellaneous General Service are also collected as "Agency Charges" for execution of public works. It is debatable whether "Agency Charges" need to be collected by the Department like PWD, IFCD, etc; or it be restricted it to Autonomous bodies/PSUs like PDA, MFDC etc.</p> <p>The Committee notes with concern that "Agency Charges" are collected at source while releasing funds for depositing it into MH – 8449 by the Finance Department. Such a practice needs to be avoided.</p> <p><b>Other avenues of revenue:</b></p> <p>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 a more pragmatic approach to open up other avenues of revenue.</p> <p><b>FRBM Act:</b></p> <p>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.</p>	No Action was taken.	The whole report was also discussed.

Date of placing Recommendation of PAC	Gist of Recommendation	Action taken notes	Remark																																																																									
	<p>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.</p> <p>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.</p> <p><b>New Pension Scheme:</b> Under the scheme, the Government was to make a matching contribution as the contribution made by the subscribers.</p> <p>The amount is to be invested to Fund Manager(s) for the benefit of the subscribers.</p> <p>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:-</p> <p style="text-align: right;"><i>(Amount in ₹)</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #d9ead3;">Sl. No.</th> <th style="background-color: #d9ead3;">Name of Employees</th> <th style="background-color: #d9ead3;">Employees Contribution</th> <th style="background-color: #d9ead3;">Govt. contribution</th> <th style="background-color: #d9ead3;">Total Invested to 1st Fund Manager</th> <th style="background-color: #d9ead3;">Invested to 2nd Fund Manager</th> <th style="background-color: #d9ead3;">Invested to 3rd Fund Manager</th> <th style="background-color: #d9ead3;">Total Amount Invested</th> <th style="background-color: #d9ead3;">Balance in "MH" 8334</th> <th style="background-color: #d9ead3;">PRAN No</th> </tr> <tr> <th style="background-color: #d9ead3;">(1)</th> <th style="background-color: #d9ead3;">(2)</th> <th style="background-color: #d9ead3;">(3)</th> <th style="background-color: #d9ead3;">(4)</th> <th style="background-color: #d9ead3;">(5) (6) (3)+(4)</th> <th style="background-color: #d9ead3;">(7)</th> <th style="background-color: #d9ead3;">(8)</th> <th style="background-color: #d9ead3;">(9) 6+7+8</th> <th style="background-color: #d9ead3;">(10)</th> <th style="background-color: #d9ead3;">(11) (5-9)</th> </tr> </thead> <tbody> <tr> <td colspan="10" style="text-align: center;"><b>Total</b></td> </tr> <tr> <td colspan="10"><i>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</i></td> </tr> </tbody> </table> <p>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.</p> <p>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.</p> <p><b>Local bodies:</b> A separate recommendation is being made in respect of Local bodies.</p> <p><b>Status of guarantees – Contingent liabilities:</b> 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.</p> <p><b>Special focus on MH – 8449</b> 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.</p> <p>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:-</p> <p style="text-align: right;"><i>(Amount in ₹)</i></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="background-color: #d9ead3;">Service Head</th> <th rowspan="2" style="background-color: #d9ead3;">Purpose of the fund (Deptt.)</th> <th colspan="2" style="background-color: #d9ead3;">Deposit into MH- "8449 OD"</th> <th colspan="2" style="background-color: #d9ead3;">(1st) Subsequent Release from MH- "8449 OD"</th> <th colspan="2" style="background-color: #d9ead3;">(2nd /3rd etc.) Subsequent Release from MH- "8449 OD" (in separate columns)</th> <th rowspan="2" style="background-color: #d9ead3;">Balance amount in MH- "8449 OD"</th> </tr> <tr> <th style="background-color: #d9ead3;">Date</th> <th style="background-color: #d9ead3;">Amt</th> <th style="background-color: #d9ead3;">Date</th> <th style="background-color: #d9ead3;">Amt</th> <th style="background-color: #d9ead3;">Date</th> <th style="background-color: #d9ead3;">Amt</th> </tr> <tr> <th style="background-color: #d9ead3;">(1)</th> <th style="background-color: #d9ead3;">(2)</th> <th style="background-color: #d9ead3;">(3)</th> <th style="background-color: #d9ead3;">(4)</th> <th style="background-color: #d9ead3;">(5)</th> <th style="background-color: #d9ead3;">(6)</th> <th style="background-color: #d9ead3;">(7)</th> <th style="background-color: #d9ead3;">(8)</th> <th style="background-color: #d9ead3;">(9) (4 -6 -8 )</th> </tr> </thead> <tbody> <tr> <td colspan="9" style="text-align: center;"><b>Total</b></td> </tr> </tbody> </table>	Sl. No.	Name of Employees	Employees Contribution	Govt. contribution	Total Invested to 1st Fund Manager	Invested to 2nd Fund Manager	Invested to 3rd Fund Manager	Total Amount Invested	Balance in "MH" 8334	PRAN No	(1)	(2)	(3)	(4)	(5) (6) (3)+(4)	(7)	(8)	(9) 6+7+8	(10)	(11) (5-9)	<b>Total</b>										<i>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</i>										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 )	<b>Total</b>										
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<b>Total</b>																																																																												

Date of placing Recommendation of PAC	Gist of Recommendation	Action taken notes	Remark
	<p>Note:- The Total under column (9) should match with figures of the latest Finance Accounts *The information in the above format as furnished by the Finance Department, Government of Manipur is appended as Appendix-I</p>		
	<p>The Committee expected that information should be readily available with the Finance Department as it was controlling the funds. However, sadly the matter needed to be referred back to other Departments. The Committee also noticed that parked funds under Mh-8449 are not released in the next financial year as it should have been, but allowed to remain there for year altogether.</p> <p>The fall-out of this is obvious. The AC bills do not get cleared out and gets accumulated, the Capital Expenditure are artificially inflated without any activity at field level and the transparency of accounts was compromised.</p> <p>Constitutionally, budgetary control is the purview of the Legislature. However, when funds are routinely parked into such heads of accounts and subsequently withdrawn in some later years, the funds remain in the exclusive control of the Government and Finance Department; without any involvement of the Legislature. Inherently and potentially, this is very serious and undermines the privilege of the Legislature.</p> <p>As discussed earlier, VAT/Sales tax Agency Charges (under Miscellaneous General Service) are also collected/deducted at source while depositing the funds into MH- 8449.</p> <p>The Committee, therefore, recommends that no deduction be made at source while depositing the funds into MH-8449. The Committee desires that parked funds in this head be released immediately at the beginning of the next financial year so that Capital Expenditure booked in the previous year fructifies and AC bills get cleared out.</p> <p><b>Sustainability of debt:</b> 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:</p> <ol style="list-style-type: none"> <li>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.</li> <li>ii) Increase efficiency of Tax collection and make thrust on computerization of such system.</li> <li>iii) Explore more avenues of Tax collection;</li> <li>iv) Ensure that Grants-in-Aid from Central Government does not decline, as in 2011-12,</li> <li>v) Maintain a proper calendar of borrowings, so that future borrowings and re-payment could be planned properly.</li> </ol> <p><b>Chapter II: Financial Management and Budgetary Control Saving and Excess</b></p> <p>In the Audit Report (Table 2.2 of para 2.3.1), the supplementary provisions are already considered, which be the Revised Estimate (RE). If so, it is not understood to what figure of RE the Finance Department is 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 reason of which was not explained.</p> <p>Similarly, in case of Excess Expenditure, the “Total Provision” as shown in the Audit Report is after consideration of Supplementary Budget. Therefore, the RE figures contented by the Department is not acceptable to the Committee. Further, the Committee is unsatisfied that reply of only 2 cases was furnished out of 6 cases. Hence, the Committee recommends that the Department furnish the replies for the above mentioned pending cases within three months from presentation of this report.</p> <p><b>Expenditure without provision</b></p> <p>The para refer to Appendix 2.2 of the Audit Report, where 12 cases have been mentioned. The Appendix shows the details of the Heads of Accounts. No specific reply has been furnished by the Finance Department, and the Committee feels that the Department has not furnished satisfactory reply. Therefore, the Committee directs the Finance Department to furnish specific reply within three months from the date of presentation of this report to the House.</p> <p><b>Unnecessary/Excessive/Inadequate/Supplementary provision</b></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 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.</p>		

Date of placing Recommendation of PAC	Gist of Recommendation	Action taken notes	Remark
	<p>The Committee wonders how these heads would be affected by quantum of fund released by GoI. The Committee 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 with point-wise specific reply, fully justifying the extent to which these 22 cases as reported in the Audit Report are affected by release of funds by GoI.</p> <p><b>Excessive/Un-necessary re-appropriation of funds:</b></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><b>Substantial surrenders and anticipated savings not surrendered:</b></p> <p>The Committee strongly recommends that the Finance Department should take up stronger measures with other Departments in future.</p> <p><b>Pendency in submission of Detailed Countersigned Bills against AC bills</b></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&amp;E) and AG (Audit) are closely monitoring the issue and has been able to arrest some pendency.</p> <p><b>Personal Deposit Account/Personal Ledger Account:</b></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 should work out a viable solution, in consultation with AG (A&amp;E).</p>		
<p><b>SFR 2012-13</b> (Date of placing- 16.07.2014)</p>			
09-07-2015	<p>The Committee recommends that the Government Department discontinues the present practice of excess spending in future and also Finance Department to put an appropriate mechanism to control excess expenditure which adversely affects efficient fiscal management. Further, the Committee recommends that the excess expenditures for the year 2013 be regularised as required under Article 205 of the Constitution of India.</p>	No action was taken.	Only excess over provision was discussed.
<p><b>SFR 2013-14</b> (Date of placing- 29-06-2015)</p>			
05-08-2016	<p>The Committee recommends that failure on the budgetary control by the Government should be stopped. It also seriously recommends that the Finance department should henceforth sort out a system to control the excess expenditures strictly.</p> <p>The cases of excess pending regularisation if any and the instances of the regularised excess expenditures in the recent year should also be timely intimated to the Committee so that necessary procedures may be followed by the Committee.</p> <p>Further, the Committee recommends that the excess expenditures amounting to ₹ 369.90 crore incurred over the provisions for the year 2014 be regularised as required under Article 205 of the Constitution of India.</p>	No action was taken.	Mainly excess expenditure over provision was discussed.
<p><b>SFR 2014-15</b> (Date of placing- 02-09-2016) &amp; <b>SFR 2015-16</b> (Date of placing- 02-09-2016)</p>			
23-07-2018	<ol style="list-style-type: none"> <li>1. The Committee recommends that the Government/Finance Department to adopt a new policy of repayment of all the debts and related interest.</li> <li>2. Ensure the preparation of more relevant and accurate budget.</li> <li>3. All the practices against financial rules and norms must be avoided. There are instances of persistent savings in many Departments. This is indicative of proper analysis not being done from the part of</li> </ol>	No action was taken.	Mainly irregularities of expenditure on financial accountability and



Date of placing Recommendation of PAC	Gist of Recommendation	Action taken notes	Remark
	<p>Finance department. Hence, the Committee recommended to initiate surrender of the amounts of persistent savings and anticipated savings of every Department to the Finance Department.</p> <ol style="list-style-type: none"> <li>4. The Committee recommends to speed up the process of regularizing excess expenditure.</li> <li>5. It recommends to prepare Budget and manage financial matters more judiciously.</li> <li>6. The Committee recommends that rush of expenditure at the ending part of the financial year must be avoided.</li> <li>7. It recommends that the Finance Department must strive with dedication to regularize the pending AC/DCC bills.</li> </ol>		<p>Budget management were discussed.</p>

(Source: Reports of Public Accounts Committee)

